

Sustainability Report

Prometeia Group

2025



prometeia

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2025



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EXECUTIVE SUMMARY

For Prometeia, sustainability is an integral part of how we do business. Sustainable choices stem from our history and our values, and for us, they are at once a source of resilience, a tool for managing risks, and a driver of growth.

This is why we have adopted a proactive approach to sustainability reporting: to align with current regulatory requirements and international best practices, meet the growing expectations of clients and stakeholders, and better manage sustainability issues to support our competitive growth and contribute to a more inclusive economy.

Although we are not subject to the Corporate Sustainability Reporting Directive (CSRD), we have decided to publish a 2025 Sustainability Report aligned with the European Sustainability Reporting Standards (ESRS) developed by EFRAG. This voluntary decision has allowed us to strengthen our analysis of material matters, the policies in place, the actions taken to manage them, and the metrics used for measurement.

GENERAL DISCLOSURES

Prometeia's Sustainability Report outlines the Group's commitment to sustainability, as well as its environmental, social, and corporate conduct practices. It covers the entire Group and consolidates information as of December 31, 2025.

The Report, in terms of structure and information provided, is aligned with the European Sustainability Reporting Standards (ESRS) developed by EFRAG; it incorporates the results obtained from the double materiality analysis in terms of "Material Impacts, Risks, and Opportunities" (so-called IROs), defined through ongoing dialogue with its stakeholders.

The thematic ESRS considered relevant and subject to reporting are therefore Climate Change (E1), Own Workforce (S1), Consumers and End Users (S4), and Business Conduct (G1), to which are added certain topics specific to Prometeia.

Prometeia has established a robust sustainability governance framework. The Board of Directors identifies the strategic approach, approves sustainability policies, and receives annual updates on progress made.

Top management and internal committees play an advisory role with respect to the Board of Directors and, through appropriate preparatory work, support the Board's assessments and decisions regarding sustainability.

Prometeia has established an ESG unit within the Corporate Division, responsible for assisting in the identification of strategic direction, coordinating activities for its implementation, and reporting.

An ESG & Climate Risk Committee supports business development.

During 2025, with the approval of the "Sustainability Policy," the "Policy for Inclusion and Gender Equality," and the "Artificial Intelligence Policy," the process of adopting policies capable of better defining commitments and structuring processes continued.

The certifications obtained by the Company also expanded in 2025, both in relation to cybersecurity and technology, as well as regarding the training provided.

As part of the supply chain of major national and international companies committed to sustainability, Prometeia ensures transparency regarding its

ESG performance. It uses the EcoVadis platform to share its sustainability information, receiving a score of 71/100 in 2025—equivalent to a Silver Medal, placing it in the top 15th percentile. This result confirms the Company's continuous improvement in sustainability.

ENVIRONMENTAL DISCLOSURES

Prometeia considers the issue of Climate Change to be moderately relevant, given the industry sector in which it operates and the location of its Italian offices in areas with significant physical risks. However, Prometeia is aware of its systemic importance for its stakeholders and for the adaptation and transition risks associated with it.

It is therefore committed to reducing its environmental footprint, pursuing the ambition of achieving the Net-Zero target by 2050 and, in any case, in alignment with current European regulations. The environmental sustainability of buildings, the use of renewable energy, sustainable mobility, and the use of sustainable technologies are the main lines of action identified. Avoiding waste and adopting circular economy practices are an integral part of resource management.

In 2025, as well, total energy consumption and greenhouse gas emissions were calculated, for which an independent third party was commissioned to perform Agreed Upon Procedures.

In 2025, the group consumed 5,285 MWh of energy (+6% compared to 2024), of which 2.2% came from certified renewable sources. Scope 1 and 2 greenhouse gas emissions in 2025 were 1,598 tCO₂eq (market-based), a 1% increase compared to 2024. Total emissions amounted to 3,236 tCO₂eq (market-based), a 4% increase compared to 2024. Carbon intensity, calculated as Scope 1 and 2 emissions relative to revenue, was 9.8, down from 10.4 in 2024, thanks in part to an energy consumption mix that favored the use of electricity over petroleum products.

SOCIAL DISCLOSURES

Prometeia believes in the strategic value of every individual in the organization, which is why they are constantly placed at the center of projects aimed at their personal and professional development. The company is committed to protecting them by fostering the expression of their talent and growth, valuing diversity, and promoting inclusion. For this reason, it has identified sustainability issues related to its own workforce as being of high importance.

As of the end of 2025, the Prometeia Group employs 1,354 professionals, an increase of 8.1% compared to 2024. 85.5% are employees, almost all of whom are on permanent contracts. 32% of employees are women, 37% are under 30, and 88% are under 50. Nearly 93% hold a bachelor's degree or a postgraduate qualification, and 90.9% are based in Italy.

Prometeia considers health and safety in the workplace to be fundamental values. There were no workplace accidents in 2025. It offers its employees comprehensive programs for welfare and benefits and implements a People Program that places particular emphasis on performance management, in which all employees participate.

Training and opportunities for professional skill development are among the key strategic factors, with 85,000 hours of training provided in 2025: 69 hours per capita, compared to 52 in 2024. Over 32,000 hours were dedicated to ESG topics. Starting in 2025, all internal training programs will be certified to UNI ISO 29993:2017 and 29994:2021 standards.

Prometeia views diversity as a core value, from the recruitment phase through the entire career, thanks to fair and motivating career development paths.

Prometeia is committed to achieving gender equality in the workplace, as evidenced by the adoption in 2025 of the "Policy for Inclusion and Gender Equality," which outlines guidelines, practices, and processes for people management.

In 2025, women working in the Prometeia Group account for 32% of the workforce, an increase from 2024, and 25% of them are managers.

Of the 10 Area Managers at the end of 2025, 50% are women.

Over 20 nationalities are represented at Prometeia. 7.9% of employees are non-Italian nationals, a percentage that rises to 10.8% among women.

In 2025, 9.9% of women and 1.9% of men took family leave.

People engagement and internal communication activities are comprehensive and ongoing. Since 2025, the internal newsletter "What's Up, Prom?" has been published, sharing all Prometeia news and initiatives with employees; the "Prom4People" format promotes internal initiatives aimed at strengthening a sense of belonging and teamwork. On the occasion of the Milan-Cortina 2026 Winter Olympics, a group of Prometeia

Ambassadors also participated in the opening ceremony at the San Siro Stadium in Milan.

In an increasingly demanding market that is highly sensitive to cybersecurity issues, Prometeia prioritizes data protection, cybersecurity, and the responsible use of artificial intelligence. The number of certifications has grown to improve the quality posture of corporate security processes, with the adoption in 2025 of ISO 22301, which adds to the certifications already obtained.

Training is considered one of the primary tools for mitigating these risks: in 2025, over 2,000 hours of training were delivered, with nearly 90% of the workforce participating. In 2025, no critical cybersecurity incidents were recorded.

In 2024, Prometeia adopted a specific policy designed to provide clear and consistent guidelines for the use of generative AI tools, ensuring compliance with the General Data Protection Regulation (GDPR). This was followed in 2025 by the adoption of the "Artificial Intelligence Policy" to establish an internal framework of operational guidelines for the development, deployment, and use of artificial intelligence products.

Prometeia supports numerous non-profit organizations dedicated to children and social inclusion. In 2025, corporate volunteer days were organized in collaboration with Antoniano and Opera San Francesco per i Poveri, with the participation of 97 colleagues.

The Group actively contributes to economic and financial education through the publication of numerous papers and scientific reports, participation in events, and collaborations with institutions and universities. It participates in numerous networks and institutional initiatives, including the UN Global Compact, PRI, and the Forum for Sustainable Finance.

GOVERNANCE DISCLOSURES

Prometeia operates in a highly competitive and constantly evolving environment, and it is therefore essential that its activities be based on principles of clarity and transparency, strict compliance with the law, and respect for the interests of clients, suppliers, employees, institutions, and the community as a whole.

Social responsibility in the conduct of its business activities is guided by adherence to the ten principles of the United Nations Global Compact,

to which the Prometeia Group has been a signatory since 2018.

Prometeia's governance system is inspired by best practices and takes into account the specific characteristics of the Group's ownership structure. The Board of Directors comprises high-profile individuals with proven professionalism and consists of 11 members, 18% of whom are women and 27% of whom are independent.

The procurement process and the relationship of trust with over 600 suppliers are crucial to the pursuit of the sustainability strategy. In the 2024–25 period, Prometeia implemented a range of measures to integrate sustainability considerations into the supplier qualification process and to monitor suppliers' sustainability profiles and their exposure to ESG risks, with particular focus on climate-related risks.

Prometeia maintains a zero-tolerance policy toward corruption, with no confirmed incidents in 2025. Prevention is at the heart of this strategy, with awareness-raising and training activities targeting all employees.

1.

[ESRS 2] GENERAL DISCLOSURES

1.1 [BP-1] Basis for preparation of sustainability report and [BP-2] Specific information

Prometeia adopts a proactive approach to Sustainability Reporting in order to:

- comply with regulatory obligations and guidelines established by the European legislator regarding sustainability reporting, as applicable from time to time;
- provide information that helps meet the data needs of clients—who request sustainability information from their suppliers—as well as banks and investors, when access to financing is required;
- improve the management of sustainability-related issues it faces, in order to support competitive growth and strengthen resilience in the short, medium, and long term;
- contribute to a more sustainable and inclusive economy.

Prometeia's approach to Sustainability Reporting is voluntary, as it is not legally subject to the Corporate Social Reporting Directive in the version approved in February 2026 (EU Directive 2026/470).

This document, in terms of its structure and the information it contains, is aligned with the European Sustainability Reporting Standards (ESRS) developed by the European Financial Reporting Advisory Group (EFRAG), as of the end of 2025, and with the best practices set forth in the Implementation Guidelines for those standards.

The sustainability report is prepared on a consolidated basis and in accordance with a timeline consistent with the preparation and approval of the Group's Consolidated Financial Statements. The following entities are therefore included in the scope:

- Prometeia S.p.A.
- Prometeia Advisor Sim S.p.A.

The companies operate from the following Italian locations:

- Registered office at Piazza Trento e Trieste, 3 Bologna – Italy
- Operational headquarters at Via Brera, 18 Milan – Italy
- Operational office at Viale Regina Margherita, 279 Rome – Italy

Prometeia also has overseas operational offices in Cairo (Egypt), Istanbul (Turkey), London (United Kingdom), Luxembourg, Vienna (Austria), and Zurich (Switzerland). A representative office was also opened in Frankfurt (Germany) in early 2026.

The consolidation of qualitative and quantitative information was carried out through a data collection process updated as of December 31, 2025, with the involvement of the relevant corporate functions. Where it is not possible to cover the entire reporting scope for certain metrics, this is appropriately specified.

The consolidated sustainability report progressively incorporates the results obtained from the Group's materiality analysis, in terms of significant impacts, risks, and opportunities. It gradually expands the assessments to consider all stages of the value chain, both upstream and downstream. The use of estimates and the level of accuracy achieved are detailed within the document.

The Prometeia Group has prepared this Sustainability Report in accordance with the principle of due diligence, which it is committed to further strengthening each year, with particular reference to the process aimed at identifying relevant sustainability issues.

To strengthen controls and reduce risks, in 2025, Prometeia established an internal procedure to formalize the processes underlying the preparation of the sustainability report, identifying relevant data and metrics as well as the responsibilities and timelines for their collection and processing.

For the calculation of quantitative environmental metrics, an Agreed-Upon Procedures engagement was assigned to an independent third party.

This document has been approved by the Board of Directors.

1.2 Governance

1.2.1 [GOV-1] *The role of administrative, management, and supervisory bodies in relation to sustainability*

Prometeia operates with a governance structure aligned with best practices and believes that this model enables a robust system of management, control, and supervision, while also fostering a structured approach to sustainability and risk management.

The following are the main governance bodies of Prometeia S.p.A.:

- **the Shareholders' Meeting:** composed of the shareholders of Prometeia S.p.A., it expresses the will of the company, resolving on matters and in the manner provided for by law and the Articles of Association, in both ordinary and extraordinary sessions;
- **the Board of Directors:** this is the body at the apex of the Company's governance. It is vested with all powers for ordinary and extraordinary administration, except those that the law expressly assigns to the Shareholders' Meeting;
- **the Board of Statutory Auditors:** is responsible for monitoring compliance with the law, the Articles of Association, and the principles of proper corporate governance;
- **the Supervisory Body (ODV):** is responsible for overseeing the operation and compliance with the Organization, Management, and Control Model pursuant to Legislative Decree No. 231 of 2001, verifying it periodically, and ensuring its updating;

The position of **Chief Executive Officer** is held by a member of the Board of Directors who has been granted special power of attorney and specific operational delegations pursuant to resolutions of the Board of Directors.

The independent auditor is BDO.

Prometeia defines the roles and responsibilities of individuals and bodies regarding sustainability.

The **Board of Directors** outlines the ESG strategy, approves the Sustainability Policy and specific policies related to ESG issues. It approves the Group Sustainability Report, thereby receiving comprehensive sustainability reporting at least annually.

Top management and internal committees make recommendations to the Board of Directors and, through appropriate preparatory work, support the Board's assessments and decisions regarding sustainability; They review and evaluate documentation, monitor sustainability initiatives and Prometeia's participation in them, as well as initiatives adopted to strengthen the Company's reputation in this regard; they promote the dissemination of a culture of sustainability among employees, business partners, clients, and, more generally, stakeholders.

Prometeia has adopted a **decentralized organizational approach**, in which the management of sustainability issues is integrated into the various functions involved, consistent with the scope and processes under each function's purview.

Since 2023, Prometeia has established an **ESG Department**, part of the Corporate Division, responsible for supporting the identification of the sustainability strategy and coordinating the activities carried out for its implementation, providing information on the various initiatives undertaken, and representing the Group within the ESG networks to which Prometeia belongs.

The **ESG and Climate Risk Committee**, which meets every two months, includes representatives from the company's various business lines and functional units, as well as personnel designated by them on a case-by-case basis, and the Corporate Division's ESG Steering Group. The Committee reviews key ESG regulatory and market developments with the aim of identifying issues relevant to business development. The Committee ensures the coordination of research and strategic development initiatives related to sustainability. The matters discussed are brought to the attention of the Executive Committee.

With regard to the Parent Company's supervisory bodies, the **Board of Statutory Auditors** is responsible for overseeing compliance with the law, the Articles of Association, and the principles of proper corporate governance, including those related to sustainability issues; **the Supervisory Body (SB)** is responsible for monitoring compliance with the Organization, Management, and Control Model pursuant to Legislative Decree 231/2001 and for ensuring its updating, as well as for monitoring the potential commission of offenses, including those related to sustainability issues.

1.3 Strategy

1.3.1 [SBM-1] Strategy, business model, and value chain

HISTORY

Prometeia was founded in Bologna in 1974 as an independent institute for economic research. The beginning of its history, however, dates back a few years earlier, between 1969 and 1973, when the future Nobel laureate in Economics, Lawrence Klein, involved Professor Beniamino Andreatta in the Link project—a set of quarterly macroeconomic models for forecasting

the global economy—to lead the Italian portion of the project.

It was during this period of global uncertainty that the need for accurate and consistent economic forecasts emerged, even in Italy. Thus was born Prometeia Association for Econometric Forecasting, which officially began operations in 1975 and celebrated its 50th anniversary in Milan in 2025 in the presence of, among others, the Governor of the Bank of Italy, Fabio Panetta.

Participation in the analysis and forecasting activities of other international research groups enabled Prometeia Association to develop a structural model for the Italian economy, to be incorporated into a project assessing the effects of the creation of the European Single Market on the economies of future member countries.

In 1981, a new company, Prometeia Calcolo S.r.l., was founded and began operations with the aim of providing forecasts for various industrial sectors and conducting in-depth analyses of financial markets and intermediaries. Thanks to its expertise in processing large amounts of data and innovative IT tools, Prometeia Calcolo became the first center in Italy capable of combining data and advanced technologies to serve the financial industry and industrial companies, providing them with forecasts and analyses of key economic, monetary, and banking indicators. A path that fintech companies would follow years later.

While Prometeia Associazione's analysis was enriched with new forecasting tools, Prometeia Calcolo—which later became Prometeia S.p.A.—increasingly oriented itself toward a business model unique in the market, integrating economic research, analysis, consulting, and software development.

Continuing along this path, Prometeia Advisor SIM was founded in 2006. Through specific business lines, it assists the Italian institutional market throughout the asset management process, in accordance with legal requirements. A wholly owned subsidiary of Prometeia S.p.A., Prometeia Advisor SIM is now the leader in Italy in independent financial advisory services dedicated to institutional investors (bank-affiliated foundations, pension funds, and healthcare funds). It also offers outsourced advisory and reporting services to credit consortia, family offices, and entrepreneurial families.

Since 2009, Prometeia has been expanding into international markets, quickly becoming a recognized player in the development of risk

management and wealth management solutions and platforms.

Increasingly open to international markets, Prometeia is rapidly integrating into its service offering the expertise of its Data Science practice, which supports clients in their data-driven transformation journey, as well as that of its Strategic Advisory & Corporate Finance business line, which provides strategic consulting and special-purpose finance services primarily to smaller- -sized banks. On the thematic front, ESG & Climate Risk solutions are becoming increasingly important, supporting the financial industry both in terms of regulatory compliance and forecasting.

To respond to the new as-a-service consumption models adopted by clients and the technological evolution triggered by Generative AI (GenAI), Prometeia launches major organizational initiatives in 2024. The Cloud & Platforms practice is established, tasked with overseeing the development of cloud solutions, and a GenAI working group is formed to supervise the implementation of generative AI projects across all of the group’s business areas.

To respond to growing market needs and further develop internal synergies, starting in late 2025, Prometeia decides to integrate its existing core research activities on banks, financial markets, the savings industry, and macroeconomic and geopolitical scenarios into the new “Macro-Economic & Financial Research” division. At the same time, with the creation of the “Corporate & Government” business line dedicated to the corporate sector and international institutions, it combines sectoral and regional analysis with consulting and business information services supporting bank-corporate relationships.

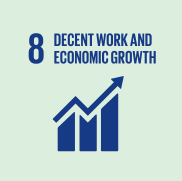
MISSION AND VALUES

Prometeia’s objective is defined by its name. In Greek mythology, Prometheus is the one who sees first. And just as Prometheus brought fire to mankind, so Prometeia brings its solutions to clients, striving to anticipate their needs. “Seeing first” also means, in our daily work, understanding possible paths—whether easy or difficult to navigate—before our clients do, so we can support them on their journey through our proprietary solutions.

PROMETEIA'S FOUNDING VALUES ARE:

- People and reputation, our most important asset;
- Professionalism and excellence in expertise, to be pursued with rigor and commitment;
- Pride in the professional quality of our work and the ambition to provide highly reliable technological solutions;
- Medium- to long-term profitability, sustainable growth;
- Spirit and an entrepreneurial mindset that transcends organizational roles;
- Long-term customer focus;
- Discipline and teamwork.

In conducting its business activities, the company’s commitment to social responsibility is guided by adherence to the ten principles of the United Nations Global Compact, to which the Prometeia Group has been a signatory since 2018. Prometeia also acts in alignment with the UN’s 17 Sustainable Development Goals (SDGs) and has identified six that are most closely aligned with its values and relevant to its activities in support of the financial and industrial sectors.

 4 QUALITY EDUCATION	Goal 4 aims to ensure quality, equitable, and inclusive education and to promote lifelong learning opportunities for all.	 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	Goal 9 focuses on building resilient infrastructure and promoting innovation and fair, responsible, and sustainable industrialization.
 5 GENDER EQUALITY	Goal 5 aims to achieve gender equality and the empowerment of all women.	 13 CLIMATE ACTION	Goal 13 aims to strengthen resilience to climate-related risks and natural disasters and to combat climate change and its impacts by promoting the reduction of greenhouse gas emissions.
 8 DECENT WORK AND ECONOMIC GROWTH	Goal 8 focuses on the importance of sustained, inclusive, and sustainable economic growth that ensures full and productive employment and decent work for all.	 17 PARTNERSHIPS FOR THE GOALS	Goal 17 aims to strengthen the means of implementation and renew the global partnership for sustainable development.

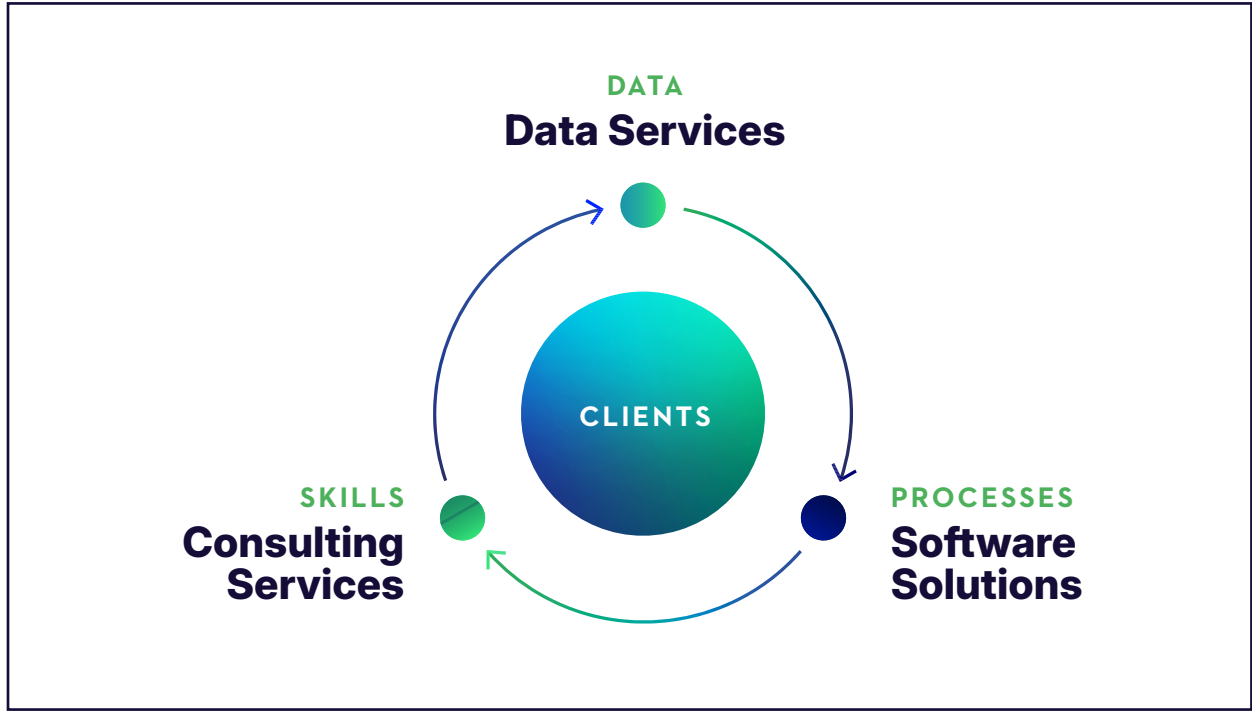
PROMETEIA GROUP

The group consists of Prometeia S.p.A., Prometeia Advisor SIM S.p.A., wholly owned by Prometeia S.p.A., and Prometeia Immobiliare S.r.l., established in 2025. The ownership structure that has distinguished the Group since its founding guarantees profound autonomy and independence of action and thought. In December 2025, effective March 2026, Prometeia Association for Econometric Forecasting was transformed into the Prometeia Foundation.

Since 2009, Prometeia has embarked on a path of internationalization that has led it to become one of the leading players in the markets of Continental Europe, Turkey, and Egypt. In 2024, the new Cairo office was inaugurated to support financial institutions in Egypt and North Africa; in 2025, a new office was opened in Luxembourg; and in early 2026, a representative office was established in Frankfurt.

BUSINESS MODEL

Prometeia operates in the Italian and international markets, adopting a business model that, by placing client needs at the center, is able to provide a comprehensive set of solutions: from specialized consulting to data and software solutions. Specifically, Prometeia operates across three main areas: Advisory, Software Solutions, and Data Services & Analytics, organized into further areas of specialization and implementation.



ADVISORY	→ Risk, Planning & Control → Wealth Management & Financial Distribution → Research → Data & Advanced Analytics → Climate & Sustainability → Strategic Advisory & Corporate Finance → Financial Advisory For Institutional Investors (Prometeia Advisor Sim)
SOFTWARE SOLUTIONS	→ RiskTech → WealthTech
DATA & ANALYTICS SERVICES	

Prometeia’s capacity for innovation is evidenced by the significant number of software programs developed and registered with the SIAE. For the period 2021–2025, this amounts to a total of 39 registrations . In 2025, specifically, 27 registrations were updated, and four new software programs were registered.

Through its research activities and client services, Prometeia has developed a variety of solutions to address the challenges of sustainable development.

- **ESG Data.** Comprehensive analyses to assess the sustainability of financial portfolios and estimate the impacts of climate risks, supporting asset managers in providing informed and compliant advice and in analyzing the relevance of climate risks in managed portfolios.
- **Climate & Environmental Risk Management.** Support for banks and non-bank intermediaries in aligning their portfolios with regulatory requirements and addressing the climate stress tests coordinated by the ECB, from data collection to the final report, covering both physical risk and transition risk. These tools have been progressively expanded to include nature-related risks as well.

- **ESG & Sustainability for Wealth & Asset Managers.** Tools to support clients in implementing sustainable investment objectives through customized portfolios, thematic investments, and tailored strategies for competitive differentiation, including the analysis of transition and physical risks for financial and real estate assets.
- **ESG Research & Reporting.** Creation of long-term scenarios to assess the impact of climate change on economies and on financial and real estate assets. Analysis of ESG disclosures and monitoring of European regulations to ensure compliance. Assessment of risks in financial markets and NLP techniques to measure corporate exposure to climate and sustainability risks.
- **Sustainability for Institutional Investors.** Solutions to support institutional investors in addressing the challenges of sustainable development and integrating ESG factors throughout the entire investment process, using proprietary models that enable continuous portfolio monitoring and reporting. These services are provided by Prometeia Advisor SIM S.p.A..

VALUE CHAIN

Prometeia is committed to integrating sustainability into its business decisions and operational processes across the entire value chain, including procurement processes and relationships with its clients.

In 2025, Prometeia supported nearly 350 clients. Over 60% of its main clients are financial institutions, such as banks, insurance companies, asset managers, and asset owners. Strong relationships have also been developed with national and supranational institutions, trade associations, and numerous industrial entities.

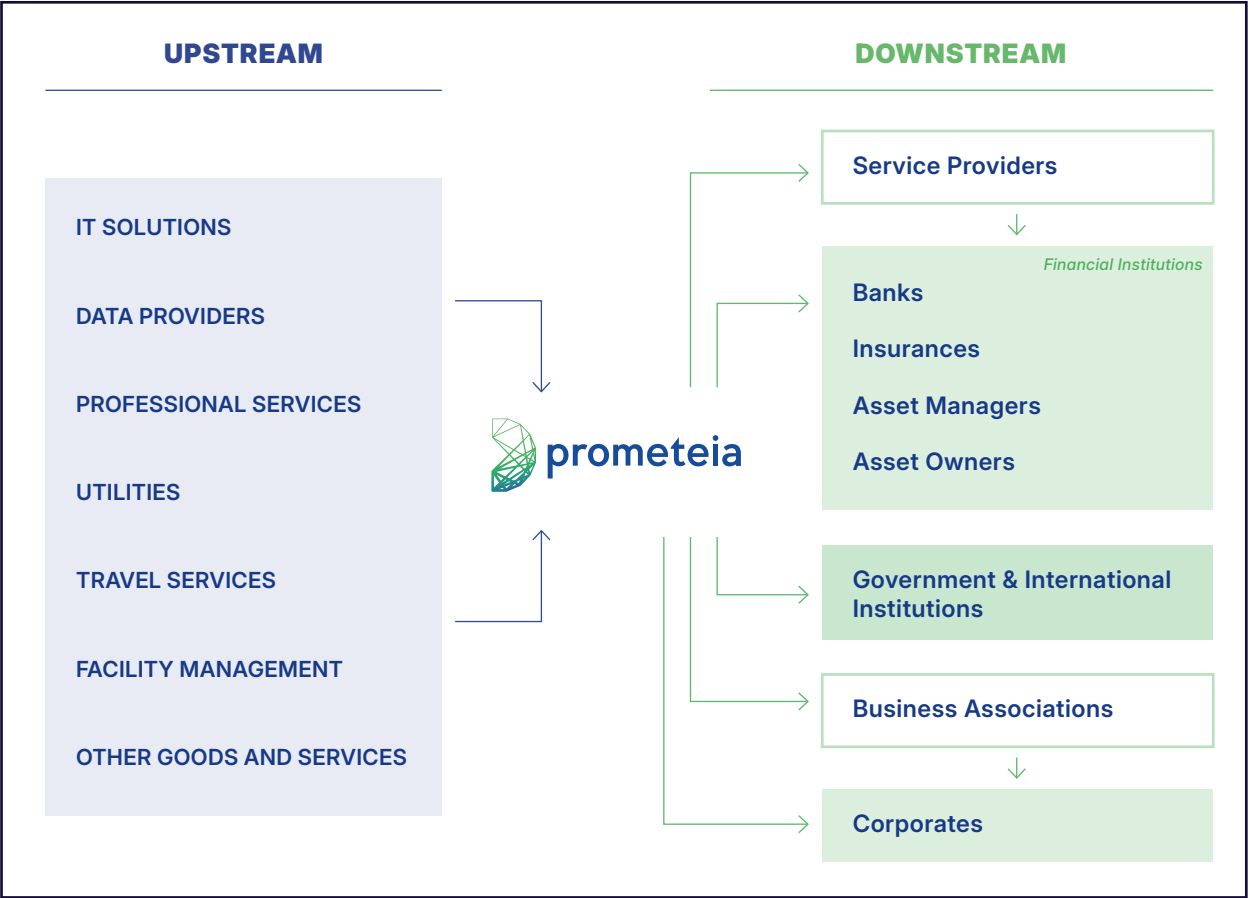
As part of the supply chain for major national and international companies committed to sustainability, Prometeia ensures transparency regarding its ESG performance by completing an increasing number of questionnaires and making this information available through accreditation on procurement platforms, as well as when participating in bids and tenders. Since 2018, Prometeia has used the EcoVadis platform to share its sustainability information and has also received a dedicated score.

In 2025, Prometeia received a score of 71/100 from EcoVadis
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along with the Silver Medal, which places Prometeia in the top 15th percentile among companies assessed by EcoVadis for ESG performance. This result reflects the Group’s ongoing commitment and progress in sustainability.

Prometeia has a very extensive and significant network of suppliers: in fact, there are over 600 suppliers involved in the provision of services and the procurement of technology platforms. As a company with a strong technological focus, Prometeia concentrates the majority of its procurement on services, both to support day-to-day operations and to drive business development.

Among the most significant are IT services—such as cloud services, which have become a central hub for business operations over time—professional services, utilities, facility management, and transportation. Prometeia works primarily with Italian suppliers, suppliers from the European Union, or established multinational organizations, which ensure the application of the highest standards of quality and reliability.



1.3.2 [SBM-2] Interests and views of stakeholders

The Group fosters an approach of continuous engagement with its stakeholders through specific initiatives, the organization of dialogue sessions, and the periodic sharing of information. These activities aim to integrate stakeholders’ expectations and opinions into the strategy, promoting continuous and transparent dialogue throughout the entire value chain and striving to build a lasting relationship of trust.

Below are the categories of stakeholders recognized as relevant by the Prometeia Group and the engagement channels commonly used.

Stakeholders	Engagement Methods Adopted
Employees and contractors	• Dedicated engagement activities (Intranet, Newsletter, Company App, “Prom4People” employer branding initiatives) • ESG awareness and training programs • Annual performance review meetings • Continuing professional development
Customers	• Contributions to the website, social media, and thematic newsletters • Participation in seminars, events, and workshops • Sharing of ESG information through questionnaires, procurement platforms, or during participation in bids/tenders • Presence on major ESG scoring platforms • Participation in stakeholder engagement activities promoted by customers
Suppliers	• Qualification and evaluation process for relevant suppliers that incorporates ESG aspects • Contractual clauses requiring acknowledgment of Prometeia’s Code of Ethics, Supplier Code of Conduct, and Sustainability Policy
Sustainability network	• UN Global Compact • UN PRI • Forum for Sustainable Finance • Agency for Peacebuilding • Collaborations with international organizations dedicated to ESG financial disclosure (EFRAG, TNFD, and TISFD)
Universities	• Teaching assignments • Collaborations on specific research projects • Sponsorship of Master’s programs, undergraduate courses, and scholarships • Participation in Career Days and Recruiting Days
Media and public opinion	• Appearances on television and radio programs • Contributions to print media and social media
Institutions	• Participation in institutional, domestic, and international working groups
Community	• Attività di volontariato • Supporto a un ampio numero di Enti non profit attivi nell’ambito dell’infanzia e dell’inclusione sociale • Educazione finanziaria e partecipazione al dibattito economico

1.3.3 [SBM-3] Interaction of material impacts, risks, and opportunities with strategy and business model

Prometeia believes that, in light of its history, value system, and business model, sustainability issues should be considered an integral part of its strategic approach, as tools for managing overall risks, elements of resilience and protection of corporate value, and opportunities for growth and development.

In particular, the issues identified as directly interconnected with its strategy and for which it is committed to ensuring increasing oversight are as follows:

- sound **business conduct**, pursuing ethical management of business activities through its corporate values;
- a focus on **the people working within the organization**, whose value is recognized as strategic, with a commitment to protecting them by fostering the expression of their talent and growth, valuing diversity, and promoting inclusion;
- a **proactive approach to technological innovation and digital transformation**, supporting customers in their digital transformation while ensuring the management of risks arising from data management, potential technological disruptions, and the use of AI;
- a **progressive reduction of its environmental footprint** with the ambition of achieving the Net-Zero target at the Group level by 2050, and in any case in alignment with current European regulations;
- **focus on its communities of interest**, contributing to domestic and international economic and financial discourse and supporting volunteer organizations dedicated to social inclusion;
- **promoting a culture of sustainability**, including through the increasing integration of ESG and climate issues into research activities and client services.

1.3.4 [IRO-1] Description of the process to identify and assess material impacts, risks, and opportunities, and material information to be reported

The identification of impacts, risks, and opportunities relevant to Prometeia—and therefore subject to reporting—is based on the conduct of a **double materiality** analysis, following a process subject to continuous validation that Prometeia is constantly committed to expanding and strengthening.

The process followed and required by the ESRS, aimed at identifying the relevant information to be reported, consists of several phases described in detail in this paragraph and the next, and then revisited and expanded upon in the relevant sections of Chapters 2 (Environmental Disclosures), 3 (Social Disclosures), and 4 (Governance Disclosures). Specifically:

- identification of sustainability issues relevant to Prometeia and its stakeholders;
- for each of these issues, identification and detailed description of the associated Impacts, Risks, and Opportunities (IROs);
- mapping each IRO to the corresponding thematic ESRS as defined by European standards, along with its sub-themes and any sub-sub-themes;
- description of the policies and concrete actions taken to address the IROs and reporting on the metrics adopted for their monitoring.

This process was designed following a principle of proportionality that allows for a gradual alignment with the organization’s evolution.

With the aim of establishing a framework for identifying relevant sustainability issues, Prometeia conducted an initial analysis that led to the selection of twenty sustainability themes potentially relevant to Prometeia and its stakeholders, through an extensive document analysis based on internal and external sources.

A stakeholder map was created, defining stakeholders as those who can influence or be influenced by the company, directly or indirectly, throughout the entire value chain. Employees, Customers, Suppliers, Institutions, ESG networks, Local Communities, and the Media were identified as stakeholders. Engagement and dialogue activities were carried out with them, with particular focus on the categories deemed closest to the company, namely Employees, Customers, Suppliers,

and ESG networks.

The prioritization of the identified issues was carried out through a survey administered to both senior management—as the custodians of the Prometeia Group’s vision—and the main stakeholder groups. The Materiality Matrix below shows the relevance of the 20 identified issues: the x-axis displays the value assigned on a scale of 1 to 5 by the surveyed stakeholders, while the y-axis shows the value assigned by Prometeia’s senior management.

The top-right quadrant, therefore, contains the issues considered important (score greater than 3) by both the company and its stakeholders. Of the twenty issues analyzed, biodiversity is the one with the lowest relevance, with a score of less than two for Prometeia and less than three for its stakeholders.

The Matrix also highlights a significant alignment between the Prometeia Group’s value system and that of its stakeholders. This is the result of a corporate culture that has remained consistent over time and, as such, has been shared and communicated to stakeholders.



Starting with the relevant sustainability matters, we proceeded to identify material Impacts, Risks, and Opportunities. This process was carried out by the ESG Committee, with the involvement of Corporate Functions and top management.

Specifically, in accordance with the European Sustainability Reporting Standards and the related guidelines produced by EFRAG, a sustainability issue was considered material if associated with an impact, risk, and/or opportunity that emerged as significant from the perspective of impact materiality and/or financial materiality.

A sustainability matter is relevant from the perspective of impact materiality if it generates **impacts**—actual or potential, positive or negative—that are significant for the Group, whether under the company’s direct control or along its value chain, upstream and downstream, in the short, medium, and long term.

It is, however, relevant from the perspective of financial materiality if it generates or may generate financial effects that are significant for the Group, whether negative (risks) or positive (**opportunities**), in the short, medium, or long term. Such risks and opportunities may arise both from activities carried out under the company’s direct control and along its value chain, upstream and downstream.

1.3.5 [IRO-2] Material impacts, risks, and opportunities and disclosure requirements included in the sustainability report

The impacts, risks, and opportunities (IORS) identified as material are described below and linked to the relevant topics, subtopics, and any sub-subtopics, as set forth in the applicable European Sustainability Reporting Standards (ESRS).

SUSTAINABILITY MATTERS, IROs, AND RELATED THEMATIC ESRS					
IROs			ESRS		
Issue	Description	Type	ESRS	Sub-topic	Sub-sub-topic
Climate Change and Risks	Energy consumption associated with business operations	Actual negative impact	ESRS E1 - Climate Change	Energy	
Climate Change and Risks	GHG emissions associated with energy consumption in business operations	Actual adverse impact	ESRS E1 - Climate Change	Climate Change Mitigation	
Climate Change and Risks	GHG emissions in the value chain, particularly upstream due to the use of IT services	Actual adverse impact	ESRS E1 - Climate Change	Climate Change Mitigation	
Climate Change and Risks	Increase in insurance premiums related to extreme catastrophic events	Economic risk	ESRS E1 - Climate Change	Adaptation to Climate Change	
Climate Change and Risks	Failure to adopt transition plans or GHG reduction targets required by regulations and customers	Economic and Reputational Risk	ESRS E1 - Climate Change	Adaptation to climate change	
Climate Change and Risks	Reduced workforce productivity due to extreme events (e.g., heat waves, natural disasters) and subsequent remediation activities	Economic risk	ESRS E1 - Climate Change	Adaptation to climate change	
Climate Change and Risks	Increase in energy costs due to greater price volatility	Economic risk	ESRS E1 - Climate Change	Energy	
Climate Change and Risks	Costs associated with implementing energy efficiency solutions at facilities	Economic risk	ESRS E1 - Climate Change	Energy	
ESG Business Development	Supporting clients in developing models for incorporating environmental risks and assessments, in light of evolving regulatory requirements	Economic opportunity	ESRS E1 - Climate Change	Adaptation to Climate Change	
Waste and Responsible Consumption	Focus on waste disposal, water consumption, and responsible consumption, including of corporate IT devices	Current Positive Impact	Entity-specific indicators		
Health and safety	Occupational illnesses, accidents, and work-related stress resulting from a failure to protect workers' health and safety	Potential negative impact	ESRS S1 - Own workforce	Working conditions	Health and safety
Gender equality and inclusion	Possible instances of discrimination and inequality with implications for employee well-being	Potential negative impact	ESRS S1 - Own workforce	Equal treatment and opportunities for all	Diversity, Gender Equality, and Equal Pay for Work of Equal Value
Work-life balance	Promoting the physical and mental well-being of employees by fostering a balance between personal and professional life, including through the adoption of remote work	Current positive impact	ESRS S1 - Own workforce	Working conditions	Work-life balance
Skilled workforce	Continuing professional development to build and update skills, benefiting stakeholders	Current positive impact	ESRS S1 - Own workforce	Equal treatment and opportunities for all	Training and skills development
Work-life balance, Inclusion, and Gender Equality	Lack of attractiveness of the Group in the absence of welfare plans, an inclusive environment, and work-life balance	Economic and reputational risk	ESRS S1 - Own workforce	Working conditions	Health and Safety, Work-Life Balance
Work-life balance, Inclusion, and Gender Equality	The Group's lack of appeal to young talent, who are increasingly focused on sustainability issues	Economic and reputational risk	ESRS S1 - Own workforce	Working conditions	Work-life balance
Diverse workforce	Less diversity, partly due to the lower prevalence of women in STEM roles in the labor market	Economic and reputational risk	ESRS S1 - Own workforce	Equal treatment and opportunities for all	Diversity, gender equality, and equal pay for work of equal value
Employee engagement	Employee turnover due to the lack of transparent performance evaluation and professional development systems, as well as engagement activities that foster a sense of belonging	Economic and Reputational Risk	ESRS S1 - Own workforce	Equal treatment and opportunities for all	Training and skills development
Human rights	Occurrence of workplace discrimination or failure to respect fundamental labor rights	Economic and reputational risk	ESRS S1 - Own workforce	Equal treatment and opportunities for all	Diversity
Business development	Continuous training programs that enhance human capital and support the ability to seize business development opportunities	Economic and reputational opportunities	ESRS S1 - Own workforce	Equal treatment and opportunities for all	Training and skills development

IROs			ESRS		
Issue	Description	Type	ESRS	Sub-topic	Sub-sub-topic
Data security	Lack of safeguards that can lead to data breaches and cyberattacks	Potential negative impact	ESRS S4 - Consumers and end-users	Impact of information on consumers and/or end users	Privacy
Data management security	Legal and reputational costs in the event of data breaches and cyberattacks	Economic and reputational risk	ESRS S4 - Consumers and end-users	Impact of information on consumers and/or end users	Privacy
Technological risks	Development of IT and software solutions that do not ensure cybersecurity	Economic and reputational risk	ESRS S4 - Consumers and end-users	Impact of information on consumers and/or end users	Access to (quality) information
Technological risks	Human rights violations and discrimination resulting from the inappropriate use of AI	Economic and reputational risk	ESRS S4 - Consumers and end-users	Social inclusion of consumers and/or end users	Non-discrimination
ESG business development	Development of IT and software solutions aligned with the principles of digital ethics and accessibility	Economic and reputational opportunities	ESRS S4 - Consumers and end-users	Social inclusion of consumers and/or end users	Access to products and services
Local communities and social inclusion	Charitable giving and volunteer activities, with a particular focus on organizations active in the areas of children's welfare and social inclusion	Current positive impact	Entity-specific indicators		
Economic, financial, and sustainability culture	Participation in national and international public economic debate, promoting a science-based approach	Current positive impact	Entity-specific indicators		
Institutional partnerships	Participation in national and international public economic debate	Current positive impact	Entity-specific indicators		
Corporate Governance and Ethical Business Conduct	Actual positive impact on the economic and social fabric of a corporate culture based on a solid ethical framework and compliance with regulations	Actual positive impact	ESRS G1 - Business Conduct	Corporate Culture	
Corporate Governance and Ethical Business Conduct	Potential negative impact on the economic and social fabric in the event of corruption	Potential negative impact	ESRS G1 - Business Conduct	Active and passive corruption	Accidents
Corporate Governance and Ethical Business Conduct	Costs arising from any incidents of active and passive corruption	Economic and Reputational Risk	ESRS G1 - Business Conduct	Active and passive corruption	Incidents
Supply chain sustainability	Costs of failing to conduct necessary due diligence on ESG risks in the supply chain	Economic and reputational risk	ESRS G1 - Business Conduct	Management of supplier relationships, including payment practices	Prevention and detection

In light of the materiality analysis conducted and the IROs identified and previously described, the thematic ESRS considered relevant by Prometeia and covered in this Sustainability Report are therefore as follows: ESRS E1 - Climate Change, ESRS-S1 Own Workforce, ESRS-S4 Consumers and End-Users, ESRS-G1 Business Conduct, to which are added certain topics considered specific to Prometeia, with particular reference to the area of social indicators.

Below is a summary of the relevance, broken down based on impact and financial materiality.

MATERIALITY OF ESG TOPICS FOR PROMETEIA					
ESRS	Materiality	Impact Materiality		Financial Materiality	
	Overall	Negative	Positive	Risks	Opportunities
Environmental disclosures					
ESRS E1 - Climate Change					
ESRS E2 - Pollution					
ESRS E3 - Water and Marine Resources					
ESRS E4 - Biodiversity and Ecosystems					
ESRS E5 - Circular Economy					
Other entity-specific indicators					
Social disclosures					
ESRS S1 - Own Workforce					
ESRS S2 - Workers in the Value Chain					
ESRS S3 - Affected Communities					
ESRS S4 - Consumers and End-Users					
Other entity-specific indicators					
Governance disclosures					
ESRS G1 - Business Conduct					

1.4 Policies, Actions, Targets and Metrics

1.4.1 [GDR-P] General disclosure requirements for policies

In order to manage relevant sustainability issues and the associated impacts, risks, and opportunities identified, the Prometeia Group has adopted a variety of Policies and a growing number of Certifications. The Code of Ethics adopted in 2017, an integral part of Prometeia's "Organizational, Management, and Control" of Prometeia, and the Group Sustainability Policy adopted in 2025, which defines the system of values guiding the Group's actions, provide a unified framework for the system of policies, procedures, and certifications, leaving specific documents to address the necessary details regarding issues deemed particularly relevant. For all Policies, a high-level manager is designated to oversee their

implementation. The Group's Policy framework is subject to ongoing evaluation to verify its effectiveness and completeness.

The Policies in place, and their materiality to sustainability matters, are described below:

POLICIES							
Policy	Main Contents	Scope of Application	Target Audience	Responsible Parties	Standards and Certifications	Sharing Channels	ESRS
Organizational, Management, and Control Model and Code of Ethics	Principles, rules, procedures, operational protocols, and control tools adopted to prevent the offenses set forth in Legislative Decree 231/2001, committed in the interest or for the benefit of the company, to ensure that business activities are managed in compliance with the law, and to allow the company to benefit from the exemption from administrative liability provided for by the decree, provided it is effectively adopted and implemented.	Prometeia Group for the Code of Ethics, Organizational Model specific to S.p.A. and Sim	Corporate bodies, directors, employees, consultants, as well as those acting on behalf of the Company and all those who, directly or indirectly, permanently or temporarily, establish, in any capacity—including de facto—business or collaborative relationships while acting in the interest of the Company.	Board of Directors, General Affairs Department	Legislative Decree 231/01	Intranet and website	G1
Sustainability Policy	Criteria and methods by which the Group intends to systematically integrate environmental, social, and good governance issues into its decision-making and operational processes, establishing robust sustainability governance.	Prometeia Group	Group employees and collaborators, as well as those involved in the supply chain.	Board of Directors		Intranet and website	G1, E1, S1, S4
Whistleblowing Policy	Rules and instructions to ensure a high level of protection for individuals reporting violations of EU law through secure communication channels within the organization.	Specific policies for Prometeia S.p.A. and Prometeia Advisor Sim	Employees and all individuals who are in a working relationship with the company, even if only temporarily, as well as those who do not yet have a legal relationship or whose relationship has ended if, respectively, information regarding violations was obtained during the selection process or other pre-contractual stages, or during the course of the employment relationship; employees of the company, individual shareholders, and persons holding administrative, managerial, supervisory, or representative roles (including de facto roles).	Board of Directors, HR Department	Legislative Decree 24/2023, EU Directive 2019/1937	Intranet and website	G1
Anti-Corruption and Compliance Policy in Business Relations	A systematic framework regarding the prohibition of corrupt practices intended for members of the Company's corporate bodies, management, all Company personnel, and all those who, on a permanent or temporary basis, establish relationships with Prometeia.	Prometeia S.p.A.	Members of the corporate bodies, management, employees, and collaborators, as well as all those who, on a permanent or temporary basis, establish relationships with Prometeia, and all third parties acting on behalf of Prometeia.	Board of Directors	Legislative Decree 231/2001	Intranet	G1

Policy	Main Contents	Scope of Application	Target Audience	Responsible Parties	Standards and Certifications	Sharing Channels	ESRS
Personal Data Protection Management System	A structured and systematic framework for the management and protection of personal data, in compliance with the provisions of the GDPR and relevant international standards.	Specific policies for Prometeia S.p.A. and Prometeia Advisor Sim	Employees.	Board of Directors, Executive Steering Committee, General Affairs Department, Security Department.	EU Regulation 679/2016 "on the protection of personal data - GDPR"	Intranet and website	G1, S4
Purchasing and Sustainable Procurement Policy	General principles governing the Prometeia Group's relationship with its supply chain, scope of applicability, roles and responsibilities of the parties involved, and methods for ensuring transparency and reporting.	Prometeia S.p.A.	Employees, contractors, and those involved in the supply chain.	Board of Directors, AFC Department		Intranet	G1
Policy on Inclusion and Gender Equality	Guidelines, practices, and processes adopted in people management by the HR Department, the organization, and management to create a harmonious and professional work environment, with equal opportunities throughout the entire recruitment, management, and professional development cycle.	Prometeia Group	Group employees and contractors.	Board of Directors, HR Department		Intranet	S1
Compensation Policy	It defines the principles and systems governing employee compensation, including fixed and variable components, ensuring consistency with the company's strategy and risks, a long-term focus, fairness, and transparency, in accordance with applicable regulations.	Specific Policy for Prometeia S.p.A. and Prometeia Advisor Sim	Employees.	Board of Directors, HR Department		Intranet	S1
Remote Work Policy	Defines the procedures for implementing remote work	Prometeia Group	Group Employees.	Board of Directors, HR Department		Intranet	S1
Recruitment and Selection Policy	Defines the principles and procedures governing recruitment and selection activities, in accordance with the principles of effectiveness, fairness, and transparency.	Prometeia S.p.A.	Employees, including those in the selection process.	Board of Directors, HR Department		Intranet	S1
Travel and Expense Report Policy	This policy provides a structured definition of the rules and operating procedures adopted by Prometeia for organizing business travel and managing related expense reports. Its objective is to ensure the consistent, transparent, and responsible use of company resources, with a focus on sustainability issues as well.	Prometeia S.p.A.	Employees.	HR Department, Administration, Finance, and Control Department		Intranet	S1, E1
Physical and Environmental Security Policy	Policy aimed at coordinating physical security aspects at locations where the Group conducts its business, ensuring the confidentiality, integrity, accuracy, and availability of its own data and that of its customers stored within its information systems.	Prometeia S.p.A.	Employees.	Board of Directors, Executive Steering Committee, General Affairs Department, Security Department	ISO/IEC 27001	Intranet	S1, S4

Policy	Main Contents	Scope of Application	Target Audience	Responsible Parties	Standards and Certifications	Sharing Channels	ESRS
Policy for the Use of IT Tools	Procedures for the use and implementation of controls regarding: a) the tools used by employees to perform their work; b) access logging tools; c) as well as video surveillance systems.	Prometeia Group	Group Employees.	Board of Directors, Executive Steering Committee, Security Department	Law 300/1970 (Workers' Statute) EU Regulation 679/2016 "GDPR" Legislative Decree 231/01, Art. 24-bis	Intranet	S4, G1
Third-Party Management Policy	Processes and procedures to address information security risks arising from the use of products or services provided by third parties: a systematic approach to the selection and management of third parties, in order to align the assessment process with operational needs, corporate standards, and regulatory requirements regarding digital operational resilience.	Specific policy for Prometeia S.p.A. and Prometeia Advisor Sim	Employees.	Board of Directors, Executive Steering Committee, Security Function, AFC Function	ISO/IEC 27001, 27017, 27018, and 27701	Intranet	S4, G1
Policy for the proper (internal) use of GenAI	Linee guida per l'utilizzo degli strumenti di Generative AI all'interno di Prometeia, al fine di i) assicurare l'uso etico e responsabile degli strumenti di Generative AI; ii) proteggere i dati sensibili e personali in conformità con il GDPR; iii) mitigare i rischi associati all'utilizzo di tali strumenti e promuovere la consapevolezza sulle migliori pratiche per l'uso della Generative AI.	Prometeia Group	Group employees and contractors.	Board of Directors, Executive Steering Committee, Security Department		Intranet and website	S4
AI Policy	Operational instructions for the development, distribution, and use of artificial intelligence products by the Prometeia Group, in accordance with the obligations set forth in Regulation (EU) 2024/1689, depending on the type of artificial intelligence project, and in particular on the role assumed by Prometeia and the associated level of risk	Specific policy for Prometeia S.p.A. and Prometeia Advisor Sim	Employees, contractors, and those involved in the supply chain.	Board of Directors, Executive Steering Committee, Security Department	EU Regulation 2024/1689 "AI Act"	Intranet and website	S4

1.4.2 [GDR-A] General Information on Actions Taken

For each of the relevant sustainability themes, Prometeia has identified a series of concrete courses of action. To better structure its processes and serve its clients more effectively, Prometeia has, over time, obtained a number of certifications, described below, which are an integral part of the actions taken.

The tables below summarize the main areas of action—described in detail in the following chapters—as well as the certifications obtained.

KEY AREAS OF ACTION FOR MATERIAL ESRS		
ESRS	Certifications	Key Areas of Action
Environmental disclosures		
ESRS E1 - Climate Change	LEED Gold	- Environmental Sustainability of Buildings - Renewable Energy - Sustainable Mobility - Sustainable Technologies - Reforestation
E - Other entity-specific indicators	LEED Gold	- Sustainable procurement - Reuse of ICT materials - Sustainable paper consumption - Waste and water consumption management
Social disclosures		
ESRS S1 - In-house Workforce	ISO 9001, UNI ISO 29993:2017 and 29994:2021	- Health and Safety - Welfare and Benefits - Performance Management - Training - Inclusion and Gender Equality - People Engagement
ESRS S4 - Consumers and End-Users	ISO 27001, 27017, 27018, 27701, 22301, AICPA SOC 2	- Adoption of a Business Continuity Plan - Mandatory training program on GDPR and Cybersecurity - Hardware Disposal Management
S- Other entity-specific indicators		- Proactive contribution to institutional activities, including networks that support the development of sustainable growth and finance - Contribution to domestic and international economic and financial discourse - Volunteer activities and support for local organizations working to benefit children and promote social inclusion
Governance disclosures		
ESRS G1 - Business Conduct	ISO 9001	- Effective Whistleblowing System - Supplier Relationship Management - Anti-Corruption - Easy access to policies and procedures

CERTIFICATIONS				
Certification	Year of Initial Certification	Key Contents	Scope of Application	ESRS
ISO 9001	2018	Quality Management System. This applies to the design and delivery of training programs; the preparation of reports on economic and market micro- and macro-analyses; the design, development, installation, integration, and consulting for Enterprise Risk Management software applications; the design, development, production, and delivery of data processing services; the provision of data management and integration services; and customer support in the Wealth & Asset Management and Insurance sectors.	Prometeia S.p.A.	S1, S4, G1
ISO 27001	2021	Information Security Management System. Design, development, installation, delivery, and support of on-premise and cloud-based software solutions and information systems in the areas of wealth management & financial distribution, risk, planning & control. Consulting services in the areas of wealth management & financial distribution, risk, planning & control, and strategic advisory & corporate finance.	Prometeia S.p.A.	S4
ISO 27017	2024	Security Controls for Cloud Services. Provision of SaaS-based cloud services in the areas of wealth management & financial distribution, risk, planning & control, and strategic advisory & corporate finance.	Prometeia S.p.A.	S4
ISO 27018	2024	Protection of personal data in public clouds. Provision of cloud services in SaaS mode in the areas of wealth management & financial distribution, risk, planning & control, and strategic advisory & corporate finance.	Prometeia S.p.A.	S4
ISO 27701	2024	Privacy Management System. Provision of services for the design, development, installation, delivery, and support of on-premise and cloud-based software solutions and information systems in the areas of wealth management & financial distribution, risk, planning & control. Consulting services in the areas of wealth management & financial distribution, risk, planning & control, and strategic advisory & corporate finance.	Prometeia S.p.A.	S4
ISO 22301	2025	Business Continuity Management System. Provision of design, development, installation, deployment, and support services for on-premise and cloud-based software solutions and information systems in the areas of wealth management & financial distribution, risk, planning & control. Consulting services in the areas of wealth management & financial distribution, risk, planning & control, and strategic advisory & corporate finance.	Prometeia S.p.A.	S4
AICPA SOC 2	2024	SOC 2® – Report on an organization's controls relevant to security, availability, data integrity, confidentiality, or privacy. Assessment of internal controls related to security, availability, data integrity, confidentiality, and/or privacy, applicable to the systems, processes, and services provided by the organization that process customer data, for a defined period of time.	Prometeia S.p.A.	S4
LEED GOLD	2019	LEED (Leadership in Energy and Environmental Design) is an international certification system for sustainable buildings, promoted by the U.S. Green Building Council (USGBC).	Group Headquarters in Bologna	E1
UNI ISO 29993:2017 and 29994:2021	2025	In-person non-formal training and distance non-formal training (synchronous and asynchronous), focused on accessibility, technical support, and digital assessment tools. Applied to the Academies and internal training programs as well as to training services for clients.	Prometeia Group	S1

2.

ENVIRONMENTAL
DISCLOSURES

2.1 [ESRS E1] Climate Change

2.1.1 Objectives and interactions with other ESRS

Prometeia considers the issue of climate change to be moderately relevant, given the industry sector in which it operates and the location of its Italian offices in areas with significant physical risks. However, Prometeia is aware of its systemic importance, for its stakeholders, and for the transition risks associated with it.

It has therefore identified impacts, risks, and opportunities related to mitigation, adaptation, and energy.

Climate change mitigation addresses its causes and refers to the company's proactive approach to reducing or preventing greenhouse gas emissions; adaptation involves a reactive and resilient approach to its effects, adapting the business model, operations, and infrastructure to climate change to reduce vulnerability. The focus on energy management—a cross-cutting issue concerning the company's energy production and consumption—is fundamental to both mitigation and adaptation and aims to optimize resource use and the energy mix.

The materiality analysis conducted highlights the significance of the actual **negative impacts** resulting from energy consumption related to business operations and from greenhouse gas emissions by the Prometeia Group and its value chain. In particular, emissions are driven by energy consumption for office operations, fuel for the company fleet, and employee travel and commuting, while emissions from the value chain are primarily linked to the provision of technology services. Addressing these issues helps mitigate the causes of climate change.

The main potential economic **risks** stem from adaptation and are linked to costs arising from potential energy price volatility, costs associated with adopting energy efficiency solutions, and costs related to increasing the use of renewable sources. They could also result from higher insurance premiums for natural disasters.

Additional risks are linked to a potential reduction in workforce productivity due to catastrophic events, such as heat waves or other natural disasters, and subsequent recovery efforts. Failure to adopt transition plans or greenhouse gas emission reduction targets required by regulations and clients poses a reputational risk, as well as an economic one.

The main **opportunity** identified relates to services that can be developed for customers based on the analysis of the impacts of climate change on their portfolios and the quantification of the associated costs.

2.1.2 Strategy: [E1-1] Transition plan for climate change mitigation, [E1-2] Identification of climate-related risks and scenario analysis, [E1-3] Resilience in relation to climate change

Prometeia is considering the adoption of a transition plan to mitigate and adapt to climate change. To this end, in 2025, for the second consecutive year, the company calculated its energy consumption and greenhouse gas emissions and strengthened its methodology by engaging an independent third party to perform agreed-upon procedures. The work was performed in accordance with the International Standard on Related Services "ISRS 4400 (Revised) – Engagements to Perform Agreed-Upon Procedures" issued by the International Auditing and Assurance Standards Board ("IAASB") and with Assirevi Research Document No. 250 – Procedures Requested by the Company (Agreed-Upon Procedures Engagements).

This serves as the starting point for defining a medium-term transition plan, to fully implement the adopted policies and to highlight the actions taken to reduce the Group's environmental footprint, pursuing the ambition of achieving the Net-Zero target by 2050, and in any case in alignment with current European regulations.

With regard to physical climate risks, it is noted that, based on the IdroGeo database provided by ISPRA, the Italian offices of the Prometeia Group in Bologna, Milan, and Rome do not present any significant hydrogeological climate risk (floods and landslides).

The Group has not yet implemented a resilience analysis based on climate scenarios, but plans to do so in the coming years, in line with the implementation of a transition plan. In order to be more resilient to risks arising from climate change as of now, the Group has taken out an insurance policy to cover damages resulting from catastrophic events and natural disasters, also in compliance with legal obligations (Law 213/2023).

2.1.3 Management of impacts, risks, and opportunities related to climate change mitigation and adaptation: [E1-4] Policies and [E1-5] Actions and resources

The policies in place that outline the Group commitment to climate change mitigation and adaptation, and more generally its commitment to the environment, are as follows:

- Sustainability Policy, under the section "Environmental Responsibility";
- Purchasing and Sustainable Procurement Policy, under the section "Sustainable Supply Chain Management";
- Travel and Expense Policy.

In the Sustainability Policy, adopted in 2025, the Group recognizes the importance of environmental issues and commits to minimizing the environmental impacts generated by its operational activities, particularly those resulting from the use of vehicles, equipment, buildings, and infrastructure, as well as from employee travel. Specifically, Prometeia is committed to complying with applicable domestic and European regulations, progressively reducing its ecological footprint, and annually assessing its environmental footprint to better calibrate its efforts and outline its course of action.

The Prometeia Group believes that proper and resilient management of environmental issues requires the constant involvement of its supply chain, an essential stakeholder for ensuring the smooth operation of business activities, risk control, and the implementation of its sustainability strategy.

To this end, in 2024 it adopted a Purchasing and Sustainable Procurement Policy and a Supplier Code of Conduct. This policy defines the principles, governance, and processes that characterize relationships with suppliers, integrating sustainability aspects. Prometeia is committed to rationalizing the use of its resources and avoiding waste. It therefore progressively directs its purchases, where possible and under conditions of equal functionality, toward goods and services with a lower environmental footprint throughout all stages of their life cycle, in line with the criteria developed by the European Commission under Green Public Procurement (GPP). Compliance with the Code of Ethics, the Sustainability Policy, the Purchasing and Sustainable Procurement Policy, and the Supplier Code of Conduct is an integral part of the contractual relationships between Prometeia and its suppliers. The Travel and Expense Policy, which came into effect at the beginning

of 2026, also introduces preferences for the use of public transportation or, more generally, low-environmental-impact modes of transport during business travel.

Prometeia S.p.A. has appointed a Mobility Manager in compliance with Law 77/2020 on "Measures to Promote Sustainable Mobility."

In 2019, Prometeia obtained LEED Gold Certification for the Group's headquarters in Bologna. It also complies with all applicable regulatory requirements at its facilities.

Prometeia is committed to progressively reducing its environmental footprint, with particular focus on climate change, through a series of both mitigation and adaptation measures. Specifically, the following key areas of action are:

- Environmental sustainability of buildings;
- Renewable energy;
- Sustainable mobility;
- Sustainable technologies.

ENVIRONMENTAL SUSTAINABILITY OF BUILDINGS

In 2019, Prometeia's headquarters in Bologna received LEED®Gold certification (Leadership in Energy & Environmental Design) from the Green Building Council, the international body that evaluates the environmental sustainability characteristics of buildings and promotes a sustainability-oriented approach. According to the Green Building Council, compared to a standard building of the same size, Prometeia's Bologna headquarters reduces water consumption by 45% and energy consumption by 31%. 78% of the occupied areas benefit from natural light. Finishing materials were selected based on certified environmental performance and, where possible, contain recycled and regionally sourced materials. The building features a large space dedicated to bicycles and an indoor parking lot that encourages alternative mobility with reserved spots for carpooling and electric vehicles. Prometeia maintains ongoing dialogue with the landlords of its other locations to ensure that the necessary investments are made to improve the energy and environmental efficiency of the leased properties. For the properties in Bologna and Milan-Brera, it conducts regular Energy Audits.

RENEWABLE ENERGY

Prometeia generates its own electricity through a photovoltaic system located at its Bologna headquarters; all of this electricity is consumed on-site. In addition, the current electricity supply contract stipulates that at least a portion of the electricity must come from renewable sources, although these are not currently certified.

SUSTAINABLE MOBILITY

Sustainable mobility is pursued by focusing on consumption resulting from the company fleet, business travel, and employees' commutes. Specifically:

- **Company Fleet and Business Travel.** Prometeia has established a company fleet policy that provides employees exclusively with hybrid and electric vehicles, with emissions not exceeding 155 g/km. The Business Travel Policy prioritizes the use of low-environmental-impact transportation.
- **Commuting Plan.** Prometeia promotes sustainable commuting through the introduction of a remote work policy, the option to use the employee benefits plan to reimburse local public transportation passes, and dedicated app-based programs that encourage car sharing and cycling to work.

Promotional and awareness campaigns on sustainable mobility, carried out through the "ESG Essentials" training program as well as via dedicated emails sent by the Mobility Manager, aim to increase employee awareness by facilitating understanding of the Home-Work Commuting Plan's objectives and encouraging proactive participation in the initiatives outlined therein. Prometeia is subject to Law 77/2020 on "Measures to Promote Sustainable Mobility," which mandates the appointment of a Mobility Manager for all companies meeting certain requirements, resulting in the drafting of a "Commute Plan" (PSCL).

Annually, it drafts, adopts, and submits its PSCL to the relevant municipality for its Bologna and Milan offices, with the aim of reducing private vehicle traffic by identifying measures to encourage employees to use alternative forms of sustainable mobility for their commutes. The data for the 2025 PSCL show, for both locations, good accessibility regarding local public transportation, cycling, walking, and car-sharing services. The metrics monitored to analyze Prometeia's ecological footprint resulting from commuting relate to the composition of transportation demand and

CO2-equivalent emissions. The data indicates that 34% of employees in Bologna and 71% of those in Milan use public transportation.

Local public transportation and non-motorized modes (i.e., all non-motorized means of transport, such as bicycles, walking, and trams) account for 85% of employees (87% in 2024) in Milan and 66% (65% in 2024) of those in Bologna. 32% of employees in Bologna use non-motorized modes of transport. The estimated CO2-equivalent emissions are 0.43 (0.52 in 2024) metric tons per capita per year for the home-to-work commutes of employees in Bologna and 0.41 (0.42 in 2024) for those in Milan. In 2025, the survey was expanded to include employees at the Rome office as well as those at the subsidiary in order to gather more comprehensive information on employees' commuting habits.

ENVIRONMENTAL FOOTPRINT DUE TO COMMUTING				
	Bologna		Milan	
	2024	2025	2024	2025
Transportation Request				
Private vehicles	31%	30%	11%	14%
Public transportation (TPL)	31%	34%	77%	71%
Soft modes	33%	32%	11%	14%
Carpooling	5%	4%	1%	1%
Pollutant emissions				
CO2-eq per capita (tons/year)	0.52	0.43	0.42	0.41

The data are calculated based on surveys conducted among the company's workforce, using representative samples. The reported pollutant emissions include Carbon Dioxide, Methane, and Nitrous Oxide and are calculated using the "Distance-based" methodology and converted to CO2 equivalents using the Global Warming Potentials (GWPs) provided by the IPCC (Intergovernmental Panel on Climate Change).

SUSTAINABLE TECHNOLOGIES

Prometeia has adopted a responsible approach to managing its IT infrastructure, implementing advanced solutions to optimize energy consumption and reduce waste. The initiatives listed not only contribute to reducing environmental impact but also ensure greater operational efficiency and innovation in the long term, confirming Prometeia's commitment to sustainable digitalization.

- Virtualization and containerization.** Infrastructure, data storage, and processing activities are carried out using IT infrastructure owned by Prometeia, specifically servers, storage devices, and networking equipment. Virtualization and containerization technologies are used to reduce the amount of electricity required to operate the servers. This allows for a significant reduction in the number of physical servers used. These technologies also ensure significant energy savings due to the reduced need to dissipate waste heat; furthermore, the physical space required to house the systems is reduced, leading to additional energy savings on lighting and air conditioning. This measure has also improved system management and operational continuity.
- Public Cloud Services.** Prometeia makes extensive use of services offered by leading public cloud providers to deliver its services, a choice that reduces greenhouse gas emissions by leveraging the energy efficiency and economies of scale of large providers, lowering consumption and operating costs compared to on-premise infrastructure, and improving performance through shared and optimized resources.
- Storage with SSD systems.** Prometeia uses various so-called enterprise-class data storage devices with high standards of performance, security, and availability. The company is progressively migrating storage from mechanical disks to SSD systems. The elimination of spinning physical platters results in reduced electricity consumption and thermal energy to be dissipated, as well as reduced physical space occupied.

2.1.4 [E1-7] Energy consumption and mix

In 2025, total consumption of purchased and self-generated energy amounted to 5,285 MWh. Energy consumption comes almost entirely from fossil fuels, with particular reference to the consumption of crude oil and petroleum products (70.4%).

Prometeia generates and consumes 45 MWh of energy from renewable sources. 2.6% of the electricity consumed comes from certified renewable sources, thanks to a solar panel system installed on the building in Bologna.

Total energy consumption is up 5.7% compared to 2024, primarily due to increased consumption of electricity, heat, steam, and cooling from fossil fuel sources.

ENERGY CONSUMPTION AND MIX (ANNUAL TOTAL, MWH)		
	2024	2025
Natural gas consumption	13	20
Consumption of crude oil and petroleum products	3569	3693
Consumption of electricity, heat, steam, and cooling from fossil fuel sources, purchased or acquired	1380	1533
Total energy consumption from fossil fuels	4962	5246
Consumption of fuels from renewable sources, including biomass (also includes industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.)	-	5
Consumption of self-generated renewable energy without the use of fuels	39	40
Total energy consumption from renewable sources	39	45
Total energy consumption	5001	5285

Foreign locations are excluded from the calculation of energy consumption. To calculate energy consumption in MWh, conversion factors derived from the UK Government document "GHG Conversion Factors for Company Reporting" (2024), published by the UK Department for Energy Security and Net Zero, were used.

2.1.5 [E1-8] Gross scope 1, 2, 3 GHG emissions

The Prometeia Group is a consulting, software development, and economic research firm specializing in cutting-edge solutions for data, technology, and training to support the financial system, businesses, and public institutions. Its carbon footprint is therefore characterized by the industry sector to which it belongs, both in terms of size and composition.

The Group's total Scope 1 and 2 GHG emissions for its Italian locations in 2025 amounted to 1,246 tCO₂eq (location-based) and 1,598 tCO₂eq (market-based). When Scope 3 emissions are added to these, the total reaches 2,883 tCO₂eq (location-based) and 3,236 tCO₂eq (market-based). Carbon intensity, calculated based on the market-based value of Scope 1 and 2 emissions, is 9.8 tCO₂eq per million euros of revenue.

Scope 1 emissions, i.e., those generated directly by the company, amounted to 922 tCO₂eq in 2025. These include stationary combustion consumption at Italian sites, fuel consumption by the company fleet, and fugitive F-gas emissions from refrigeration systems and heat pumps. The predominant component is attributable to fuel consumption by the company fleet, while the contribution from heating systems is modest and that from F-gas emissions is negligible.

Scope 2 emissions, i.e., indirect emissions resulting from purchased energy, amount to 324 tCO₂eq (location-based) and 676 tCO₂eq (market-based) in 2025 and include electricity purchased for Italian offices and, to a lesser extent, electricity purchased for the company fleet.

For the reporting of Scope 3 GHGs—indirect emissions related to the value chain—the principles and requirements contained in the Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011 version) of the Greenhouse Gas Protocol (GHG Protocol) were taken into account. Significant Scope 3 categories were identified through a "screening analysis" process based on the GHG Protocol's guidelines and criteria—namely, magnitude, risk, influence, and traceability. Following this analysis, the following Scope 3 categories were identified as significant:

- 1 - purchased goods and services;
- 3 - activities related to fuels and energy (not included in Scope 1 or 2);
- 6 – business travel;
- 7 - employee commuting.

The following categories, however, were not found to be significant:

- 2 - capital goods;
- 5 - waste generated during operations;
- 15 – investments.

For the sake of completeness, however, it was decided to include emissions from category 5 in the GHG inventory as well, even though they were not significant.

The following categories, however, were not applicable to Prometeia's operations: 4 - upstream transport and distribution; 8 - upstream leased assets; 9 - downstream transport; 10 - processing of sold products; 11 - use of sold products; 12 - end-of-life treatment of sold products; 13 - upstream leased assets; 14 - franchising.

In 2025, Scope 3 emissions amounted to 1,638 tCO₂eq. Of these, 242 tCO₂eq relate to the purchase of goods and services, primarily IT services; 384 tCO₂eq relate to business travel; and 454 tCO₂eq relate to employees' commutes.

Compared to 2024 data, there was a 4.4% increase in total greenhouse gas emissions—which include Scopes 1, 2, and 3—and a 1.3% increase when considering Scopes 1 and 2 (market-based). Specifically, Scope 1 emissions increased by 4%, while Scope 2 (market-based) emissions decreased by 2.2%, because despite higher energy consumption at company facilities, there was a slight shift toward electricity-based emissions. Scope 3 emissions increased by 7%: the main em s of increase relate to purchases of goods and services, activities linked to fuels and energy, and emissions linked to business travel. Emissions from employees' commutes decreased.

GREENHOUSE GAS EMISSIONS AND CARBON INTENSITY (ANNUAL TOTAL, TCO ₂ EQ AND TCO ₂ EQ/MILLION EUROS)		
	2024	2025
Scope 1	886	922
Scope 2 - Location Based	354	324
Scope 2 - Market Based	691	676
Scope 3.1 - Purchased goods and services	190	242
Scope 3.3 - Fuel & Energy Related Activities	382	451
Scope 3.5 - Waste generated in operations	74	72
Scope 3.6 - Business travel	384	418
Scope 3.7 - Employee commuting	494	454
Scope 3	1524	1638
Scope 1 + 2 (LB-Location Based)	1240	1246
Scope 1 + 2 (MB-Market Based)	1577	1598
Totale 1 + 2 (LB) + 3	2764	2883
Totale 1 + 2 (MB) + 3	3101	3236
Carbon Intensity (Scope 1+2 MB/revenue in millions of euros)	10.4	9.8

Foreign branches are excluded from the calculation of GHG emissions. The following criteria were also applied:

1) Scope 1 GHG emissions include emissions from stationary combustion at Italian facilities, fuel consumption by the company fleet, and fugitive emissions. Emissions from stationary combustion and the fleet were calculated by multiplying the consumption of various energy sources by the emission factors published in the UK Government's GHG Conversion Factors for Company Reporting (2025 version). Fugitive emissions of refrigerant gases (F-Gases) are calculated based on the global warming potential (GWP) reported by plant maintenance personnel;

2) Scope 2 GHG emissions include electricity purchased for Italian offices and electricity purchased for the company fleet. For the location-based (LB) method, emissions were calculated by multiplying electricity consumption by the emission factors published by ISPRA (2025 edition, Report 418/2025 - "Efficiency and decarbonization indicators in Italy and in the largest European countries"). For the market-based (MB) method, the emission factor published by the AIB Association of Issuing Bodies (May 2025 Report, European Residual Mixes 2024) was used;

3) for Scope 3 GHG reporting, the principles and requirements contained in the Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011 version) of the Greenhouse Gas Protocol (GHG Protocol) were taken into account;

4) Scope 3.1 emissions (purchased goods and services) were calculated based on the exact quantity of purchased goods such as paper, toner, and water, using emission factors from the Ecoinvent 3.11 database; for major services, the calculation considered Prometeia's share of Scope 1 and 2 GHG emissions from major service providers (not included in Scope 1 and 2 or falling under other Scope 3 categories);

5) Scope 3.3 emissions (activities related to fuels and energy—not included in Scope 1 or 2) were calculated based on Scope 1 and 2 consumption, multiplied by emission factors from the Ecoinvent 3.11

database, while in some cases it was necessary to adjust the factors from the Ecoinvent 3.10 version or Defra 2025;

6) Scope 3.5 emissions (waste generated during operations) were calculated by dividing waste into hazardous and non-hazardous categories, multiplying the amount of waste generated by the corresponding emission factors from the Ecoinvent 3.11 database. Municipal waste was in turn estimated based on the square meters of the Italian facilities;

7) Scope 3.6 emissions (business travel) were calculated based on the kilometers traveled by employees using transportation not controlled by Prometeia, multiplied by emission factors from the Ecoinvent 3.11 database. For transportation involving taxis and rental cars, spend-based emission factors from the EPA database (U.S. Environmental Protection Agency - Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6) were used, adjusted to account for inflation and the euro-dollar exchange rate;

8) Category 3.7 emissions (employee commuting) were estimated using the results of the questionnaire for the Home-to-Work Travel Plan, with specific data for the Milan and Bologna offices and the same per-capita figure from Bologna applied to the Rome office;

9) Carbon Intensity is calculated as the ratio of tCO₂eq Scope 1+2 (MB) to Scope 1+2 (MB)+3 relative to revenue expressed in millions of euros for the Italian offices only.

2.1.6 [E1-9] GHG removals and GHG mitigation projects
financed through carbon credits

Reforestation is a tool used for absorbing emissions. Through the "Prometeia Forest," consisting of 200 cocoa trees planted in Cameroon, 11,000 kg of CO₂-equivalent are absorbed from the atmosphere each year.

Prometeia does not finance GHG emission mitigation projects through carbon credits.

2.2 Other environmental topics

Given the nature of its industry, Prometeia adopts a production and consumption model that minimizes waste and, wherever possible, is based on the reuse and recycling of materials—in other words, one that aims to extend the life cycle of products. In this way, the company believes it can have a positive impact on the environment while simultaneously pursuing greater efficiency and cost reduction. Specifically, the main areas of focus are:

- Sustainable procurement;
- Reuse of ICT materials;
- Sustainable paper consumption;
- Sustainable management of waste and water consumption.

SUSTAINABLE PROCUREMENT

As outlined in the Procurement and Sustainable Procurement Policy, in line with the criteria developed by the European Commission under Green Public Procurement (GPP), Prometeia is committed to progressively orienting its procurement, where possible and under conditions of equivalent functionality, toward the supply of goods and services with a lower environmental footprint throughout all stages of their life cycle. With this in mind, and taking into account the type of goods and services purchased, Prometeia prioritizes:

- the purchase of compostable/biodegradable single-use products, with a view to the gradual elimination of single-use plastic;
- the purchase of goods made from recycled materials and/or renewable energy;
- the selection of energy-efficient office equipment and machinery, promoting their reuse;
- a preference for organic, low-environmental-impact, and locally sourced foods;
- the mindful purchase of paper and toner and the reduction of consumption of both, committing, by way of example and not limited to, to purchasing, where possible, paper with the highest recycled fiber content; the purchase, where possible and available, of "remanufactured" cartridges.

REUSE OF ICT EQUIPMENT

Prometeia’s ICT equipment is acquired largely through operating leases. At the end of its lifecycle, the equipment is not sent to a disposal facility but returned to the leasing company. The same process applies to client systems, resulting in a significant reduction in the environmental impact of electronic waste at landfills. Appropriate data-erase procedures are, of course, carried out before returning the equipment to the leasing company.

SUSTAINABLE PAPER CONSUMPTION

Since 2021, Prometeia has been a participant in the PrintReleaf Exchange project, a patented software platform that enables companies to support and grow the global forest system, one print job at a time. The company works closely with experts in the printing and forestry sectors to develop standards for measuring, offsetting, and verifying the success of reforestation efforts related to paper consumption; it also develops a standard, a methodology, and a technological platform that make it easy for customers to engage in certified reforestation for their paper consumption. Since Prometeia joined this project, it has offset its internal printing paper consumption through reforestation with 342 standard trees.

SUSTAINABLE WASTE AND WATER MANAGEMENT

Prometeia has implemented separate waste collection at all its locations. Hazardous waste is disposed of in accordance with the law.

Prometeia raises employee awareness about responsible water use by providing all employees with reusable water bottles and access points for drinking water at all locations.

In 2025, the estimated amount of waste produced was approximately 112,500 kg, excluding hazardous waste. 69% of municipal waste is recycled. Total water consumption amounted to 6,452 cubic meters.

WASTE GENERATED AND WATER CONSUMED (ANNUAL TOTAL, KG AND M³)		
	2024	2025
Total waste generated (kg)	112597	112447
Recycled	77989	77989
Non-Recycled	34459	34459
Hazardous	150	-
Total water consumption (M³)	6452	6182

The kilograms of waste produced are calculated based on the floor area in square meters of the Milan, Bologna, and Rome offices using the conversion factors specified in Presidential Decree 158/99. The percentage of recycled waste is calculated based on municipal data from the Waste Registry provided by ISPRA.

3.

SOCIAL
DISCLOSURES

3.1 [ESRS S1] Own Workforce

3.1.1 Objectives and interactions with other ESRS

Prometeia believes in the strategic value of every individual working within the organization, which is why it consistently places them at the center of initiatives aimed at their personal and professional development, committing to protect them and foster the expression of their talent and growth, while valuing diversity and promoting inclusion.

For this reason, it has identified sustainability issues related to its own workforce as central and of high importance, with particular reference to topics such as respect for human rights, health and safety, work-life balance, inclusion and gender equality, a diverse and skilled workforce, and employee engagement.

By valuing its workforce, Prometeia believes it can generate **positive impacts** both now and in the future, thanks to the promotion of employees' physical and mental well-being—including through activities that support work-life balance—and through continuous training that develops professional skills that also benefit Prometeia's stakeholder ecosystem, starting with its clients.

At the same time, failure to protect workers' health and safety—which can lead to occupational diseases, accidents, work-related stress, and potential cases of discrimination and inequality, with implications for employees' sense of belonging and well-being—can generate **negative impacts** that are currently considered potential in nature.

Sustainability issues related to our own workforce also have significant implications from a financial materiality perspective, particularly with regard to **economic and reputational risks**. Attracting and retaining highly qualified talent is essential for Prometeia's growth.

Any lack of significant appeal on the part of the Group—which is ensured by a variety of factors such as employee benefits, an inclusive and stimulating work environment, and the opportunity to achieve a work-life balance, which is increasingly important to the workforce—can have significant economic and reputational implications, particularly in terms of costs associated with excessive turnover and difficulties in recruiting highly skilled professionals.

Employee retention initiatives help reduce turnover costs through transparent performance evaluation and professional development

systems, as well as engagement activities that foster a sense of belonging.

The lack of workforce diversity, starting with gender issues—partly due to the lower prevalence of female STEM professionals in the labor market—is considered an economic and reputational cost. Finally, any instances of workplace discrimination or failure to respect fundamental labor rights generate immediate and significant economic and reputational costs.

Prometeia's ability to enhance the value of human capital—including through continuous employee training programs—is ultimately considered a necessary condition for seizing business growth **opportunities** in an increasingly competitive and challenging environment.

3.1.2 Management of impacts, risks, and opportunities: [S1-1] Policies, [S1-3] Actions and resources, and [S1-2] Engagement with own workforce

The Prometeia Group, in all countries where it operates, promotes respect for universally recognized human rights and ensures that it is not, even indirectly, complicit in any form of abuse. In all countries where it operates, it complies with applicable laws regarding working hours, wages, overtime, and benefits, applying, particularly in Italy, the provisions of the CCNL—the Collective Bargaining Agreement for the Tertiary and Commercial Sectors. It ensures a safe and secure workplace for all its employees by implementing procedures to comply with relevant regulations.

The Prometeia Group places equity at the center of its policies and strategies and combats any discriminatory or harmful behavior toward individuals. In particular, it is committed to promoting and protecting diversity and equal opportunities in the workplace and to ensuring a work environment free from discrimination that is stimulating, inclusive, and safe.

In order to best manage material issues concerning the workforce, Prometeia has, over time, established a range of policies and procedures and a clear strategy that is implemented through a set of integrated initiatives. The main policies are:

- Code of Ethics and Organizational Model;
- Sustainability Policy, sections "Responsibility toward People, Human Rights, and Combating Modern Slavery" and "Inclusion and Gender Equality";

- Compensation Policy;
- Inclusion and Gender Equality Policy;
- Remote Work Policy;
- Recruitment and Selection Policy.

In 2025, with the approval of the Group Sustainability Policy, the company further emphasized its responsibility toward people and respect for human rights.

In all countries where it operates, Prometeia prohibits any form of forced or compulsory labor and condemns all forms of human trafficking and slavery, adopting a zero-tolerance approach toward child labor, in accordance with International Human Rights Standards and its Code of Ethics. Prometeia is committed to preventing any form of child labor and prohibits the hiring of individuals under the age of 16.

The Prometeia Group also adopts a zero-tolerance approach toward modern slavery, which includes forced or compulsory labor, mental or physical abuse or the threat of abuse, as well as human trafficking. Should Prometeia become aware of an incident that actually or potentially constitutes child labor or modern slavery, whether internally or within its supply chain, it will initiate an investigation that may lead to the termination of any contractual relationship and reporting to the competent authorities, if the conditions warrant it.

The Group has launched a systematic process aimed at establishing an inclusive organizational culture and a corporate environment focused on valuing all the people who are part of it. In 2025, it therefore adopted a Policy on Inclusion and Gender Equality, in line with the provisions of the Code of Ethics. Prometeia is committed to preventing any instances of discrimination or harassment in the workplace based on age, nationality, religion, race, gender, sexual orientation, or any other personal characteristic.

Employees who believe that the above principles are not being respected in the workplace are encouraged to report such incidents in accordance with the procedures set forth in the Whistleblowing Policy.

In addition to the ISO 9001 certification, adopted by Prometeia starting in 2018, in 2025, the company obtained UNI ISO 29993:2017 and 29994:2021 certifications for its internal training programs, covering non-formal in-

person and distance learning (synchronous and asynchronous), with a focus on accessibility, technical support, and digital assessment tools.

The actions through which Prometeia concretely implements its strategy regarding its workforce can be categorized into the following areas:

- Health and safety;
- Welfare and benefits;
- Performance management;
- Continuing education;
- Inclusion and gender equality;
- Employee engagement.

HEALTH AND SAFETY

Prometeia considers workplace health and safety to be a core value and an integral part of its operations. This area is constantly monitored and managed through both routine and special measures. In Italy, the Consolidated Law on Occupational Health and Safety (Legislative Decree 81/2008) and subsequent amendments are fully implemented, in accordance with the principle of proportionality applicable to low-impact activities such as, in Prometeia's case, office work without exposure to hazardous agents.

WELFARE AND BENEFITS

Prometeia is committed to fostering the best professional and working conditions for its employees. The actions taken to achieve this are based on three pillars: Compensation, Welfare, and Benefits.

Compensation consists of a fixed component and a variable component linked to the achievement of results.

Active since 2015 and renewed by the company year after year, Prometeia's Welfare Plan addresses the growing need for "personal welfare"—that is, the need for comprehensive, supplementary, and highly customizable services that lead to a lifestyle increasingly aligned with one's expectations. The components of corporate welfare can cover many different areas. Among the services offered:

- Healthcare services, including enrollment in health insurance plans;
- Reimbursement of expenses for the care and assistance of the elderly or those who are not self-sufficient;
- A rich and varied system of agreements and discounts;
- Reimbursement of transportation expenses;
- Wellness, entertainment, sports, and cultural packages;
- Option to supplement contributions to pension funds;
- Option to request a contribution toward loan interest.

The third pillar is represented by Prometeia Benefits, which encompass all of the Group's agreements with external organizations that contribute to the well-being of our people: cultural, recreational, or sports initiatives.

PERFORMANCE MANAGEMENT

Performance represents the contribution that each person makes through their actions—both as an individual and as part of an organizational unit—by collaborating to achieve the company's goals and objectives in order to meet customer needs. Prometeia has therefore implemented a comprehensive evaluation process called the "People Program" for all employees.

Since 2021, Prometeia has introduced the concepts of continuous feedback, integrated into the performance of work activities and aligned with project planning, as well as mutual feedback among employees—that is, both bottom-up and top-down.

The process is based on objective quantitative and qualitative criteria and identifies each employee's contribution to creating value for the company based on their role, the type of work performed, the relevance of their skills, and their collaboration within work teams, as well as the professional group to which they belong.

The role of the Counselor is considered central to fostering personal development within Prometeia, based on shared values and behaviors, through the necessary spirit of integration and belonging to a single organization. The Counselor is, in fact, called upon to work in concert with the company's HR department to support the professional growth of junior staff, providing support and guidance through continuous listening.

CONTINUOUS TRAINING

Prometeia has a training program structured around four distinct areas, each designed to foster the growth of the individual within the organization:

- **Evolving:** focus on developing soft skills;
- **Developing:** : focus on the development of hard skills, specialized knowledge, and technical skills;
- **Inspiring:** focus on sharing corporate best practices;
- **Designing:** focus on the content and operation of relevant business processes.

All internal training programs are certified to UNI ISO 29993:2017 and 29994:2021. Almost all training courses are delivered in a hybrid format, both in-person and online, to make them as accessible as possible. The only exceptions are a few specific courses where physical presence in the classroom is considered necessary for the effectiveness of the training session.

Starting in 2023, particular attention has been given to training and raising awareness on sustainability issues, creating a program aimed at integrating ESG themes into Prometeia’s entire “Learning Journey.” All employees participate, both upon hiring and during required refresher sessions, in mandatory training sessions dedicated to key company policies and practices: the Code of Ethics and related Organizational Model, GDPR, Occupational Health and Safety, Cybersecurity, Anti-Corruption, and Whistleblowing.

In 2023, a mandatory training program for that year’s new hires was designed and implemented, titled “ESG Essentials at Prometeia,” aimed at providing an overview of the historical evolution of sustainability issues, explaining why they are relevant to Prometeia, and establishing a common language around sustainability topics. On that occasion, Prometeia’s commitment to Corporate Social Responsibility was also presented. Since 2024, this program has been enhanced with “Focus ESG,” which includes internal knowledge-sharing sessions designed to highlight the company’s subject matter experts.

Prometeia supports its employees in writing scientific articles, which are published in journals and presented at industry conferences. This activity is considered an integral part of the continuous process of professional growth and skill development.

PAPERS PUBLISHED BY PROMETEIA IN SCIENTIFIC JOURNALS OR PRESENTED AT INDUSTRY CONFERENCES		
Authors	Title	Presented at ... / Published by ...
Buratta, Lima, Maia	Prudential policy treatments to the COVID-19 economic crisis: an assessment of the effects	Macroeconomic Dynamics, Volume 29, August 2025
Buratta, Pinheiro	Sovereign loan guarantees and financial stability	Journal of Banking & Finance, Volume 178, September 2025
Cimino, Molino, Prosperi, Priola, Zicchino	Unmasking Physical Risk with STORM: An NLP Framework for Natural Hazard Assessment in Earnings Calls	(1) JRC summer school on sustainable Finance, July 2025 (2) Under Peer Review
Buratta, Molino, Prosperi, Zicchino	Unveiling the Liquidity Greenium: Exploring Patterns in the Liquidity of Green versus Conventional Bonds	1) SSRN, November 2025 2) Under Peer Review
Babbi, Barbieri, Caleffi, Cimino, Forner, Menapace, Prosperi, Quinto, Tedeschi, Zicchino, Zucchiatti	Study on the Guarantee Notice	Banca d'Italia and Fondo Centrale di Garanzia, October 2025
Bortolan, Prosperi, Taschini, Zanin	Mind the Emission Gap: Firm-Level Policy Stringency Matters for Emission Reductions in the EU ETS	1) CINSO/INFINITI Conference 2025, June 2025 2) Conference on Sustainable Banking and Finance 2025, July 2025 3) European Economic Association Conference 2025, August 2025 4) Green Finance Research Advances Conference, December 2025
Bonfatti, Giarda	Energy price increases and mitigation policies: Redistributive effects on Italian households	Journal of Policy Modeling, Vol. 47, Issue 2, March–April 2025, Pages 251-275
Brunetti, Giarda, Torricelli	Financial fragility across Europe: Is it the household or the country that matters?	Social Indicators Research, Vol. 176, pages 799–850, (December 2024 - January 2025)
Marending, Tripodi	Gone with the Wind: Productive Response to Agricultural Shock	1) SSRN Working Paper, April 2025 2) Revise and Resubmit at Journal of Development Economics, February 17, 2025
Giovanardi, Kaldorf	Pro-cyclical emissions, real externalities, and optimal monetary policy	European Economic Review, Vol. 179, October 2025
Falsetti, Novelli, Tripodi	Quantifying Nature-Related Risks and Opportunities: a Novel Metric for Assessing Ecosystem Integrity and its Economic Impact	SSRN working Paper, September 2025
Giarda, Tomasini, Tripodi	Wages and labour mismatch in Italy: An investigation with PIAAC data	1) CEFIN working Paper No. 97, March 2025 2) Under Peer Review
Camilli, Casprini, Catalano, Forni	Efficiency and Equity in Green Transitions	1) Multi-Agent Data-driven Modelling in Economics (MADME), May 2025; 2) XXIII Banca d'Italia Public Finance Workshop, 4-5 September 2025
Camilli, Catalano, Colacurcio, Dierx, Ilzkovitz	Revitalising EU growth: The power of competitive markets	Journal of Policy Modeling, 2025
Garuti, Sangineto, Luetto, Forni, Cucchiara	Diffusion Transformers for tabular data time series generation	ICLR 2025 - April 24-28, 2025, Singapore EXPO
Luetto, Garuti, Sangineto, Forni, Cucchiara	One transformer for all time series: Representing and training with time-dependent heterogeneous tabular data	Machine Learning Journal, vol. 114 (May 5, 2025)
Ardic, Aydingogan, Babaei, Giudici, Karagoz	Evaluating the Impact of Differential Privacy on the Reliability of Machine Learning Models: A Case Study on LendingClub Loan Data	AIxB (Artificial Intelligence x Business) IEEE Conference, 1-3 October 2025 – California USA
Onaran, Koyuncu, Böcügöz, Şen, Atasoy, Arslan	Event Prediction in Individual Pension Systems: Customer Segmentation, Churn, and Cross-Selling in Türkiye	10th International Conference on Computer Science and Engineering (UBMK 17-21 September 2025, Istanbul Technical University), IEEE Turkey Selection
Demirtas, Payzun, Arslan	TULIP: Adapting Open-Source Large Language Models for Underrepresented Languages and Specialized Financial Tasks	FinLLM Workshop at IJCAI 2025 in Guangzhou, China, August 29, 2025
Tedeschi, Spezzati	Real Estate Loans: Shaping Credit Decision with Macroeconomic Monte Carlo approach	Journal of European Real Estate Research (May 2025)

Authors	Title	Presented at ... / Published by ...
Tedeschi, Spezzati, Rossi	Defaultable Bond Liquidity Spread Estimation: An Option-Based Approach	Wilmott Magazine (July 2025)
Giarda, Panarello	The energy efficiency price premium of residential buildings in three Italian regions	Energy Research & Social Science, Vol. 121, March 2025
Giarda, Giuglini, Penza	Households' behaviour and attitudes towards energy efficiency measures in Italy: New evidence from survey data	1) SSRN working paper, May 2025 2) XXXVII SIEP Conference (Società Italiana di Economia Pubblica), Università di Napoli Federico II, 18-19 September 2025
Forni, Giarda, Sommer	Are Incentives for Energy Retrofitting Regressive? Evidence from the Italian Ecobonus and Superbonus schemes	1) SSRN working paper, June 2025; 2) Presented at the XXXVII SIEP Conference (Società Italiana di Economia Pubblica), Università di Napoli Federico II, 18-19 september 2025
Forni, Fortuna, Giarda, Giovanardi, Panarello	The 'Green buildings' directive: A quantification of its costs and benefits in two Italian regions	Journal of Housing Economics, Vol. 68, June 2025
Lanza, Zucchiatti	Unveiling the Landscape of Circular Patents: A Novel Taxonomy Approach	1) 3rd Annual Workshop on the Italian Economy "Competitività, innovazione e questione dimensionale delle imprese" - Fondazione Tor Vergata - Osservatorio Riccardo Faini e MEF del 30 January 2025; 2) Journal of the Knowledge Economy (July 2025)
Barbaro, Lanza, Rispoli, Romagnoli, Zucchiatti	Does Circular Innovation Reduce the GHG Footprint? Evidence from the European Manufacturing Sector	7th Annual CefES Conference – Università Milano Bicocca, June 12-13 2025
Antonietti, Barbaro, Burlina, Lanza, Rispoli	Does it pay to be green and digital? An empirical investigation on Italian companies	10th European Conference on Corporate R&D and Innovation CONCORDi 2025 - 24_26 September 2025 - Strategic Technologies and Industrial Policies for Competitiveness and Sustainability
Zanin	Corporate carbon emissions and financial performance: A flexible copula-based model to address non-random sample selection.	Economics Letters, Vol . 247 (february 2025)
Moramarco, Zanin	Decarbonization, Public Debt, and Sovereign Credit Risk in Europe: Interaction Effects and Spillovers	1) Working Paper on SSRN, ottobre 2025 2) Under Peer Review
Zanin, De Angelis, Monasterolo	Look Up and Ahead: How Climate Scenarios Affect European Sovereign Risk.	1) Second Workshop on Quantitative Methods for Green Finance (GFW2025), February 6-7, 2025, hosted by the Department of Economics and Finance (DEF) of the University of Rome Tor Vergata; 2) 30th Forecasting Financial Markets Conference - FFM30 organised in Venice by University Ca Foscari, 21-23 May 2025; 3) 11th Italian Congress of Econometrics and Empirical Economics 2025 in Palermo, 29-31 May; 4) Second Workshop on "Climate Risk Uncertainty", Organized by the Università di Bologna in September 9, 2025 @Rimini Campus; 5) SSRN paper, November 2025; 6) Under Peer Review
Dombrowski, Zanin	Mortgage Credit Risk and Extreme Weather Events: A Flexible Survival Modelling Framework with a Nested Tree Structure	(1) AI in Finance 2025, Montréal from October 27 to 30, 2025 (2) Under Peer Review
Zanin, Calabrese, Thorburn	The impact of tropical cyclones on mortgage default probability	European Systemic Risk Board (ESRB-ECB) Task Force on Stress Testing workshop. Next generation stress testing: system-wide scope, scenario mapping and physical climate risk integration, organised @Banco de España (BdE) 11-12 September 2025

Finally, Prometeia maintains very close ties with the academic world, which take the form of scholarship sponsorships, participation in Career Days, and teaching assignments entrusted to our in-house professionals.

Specifically, in 2025, scholarships were sponsored for the MAFIRM Master's program at the Collegio Carlo Alberto in Turin, the Master's

programs in Quantitative Finance and Greening Energy and Finance at the University of Bologna, and the Master's program in Finance and Risk Management at the University of Florence.

Prometeia also participated in the following Career Days and organized dedicated Recruiting Days at the following universities: Milan Polytechnic, Turin Polytechnic, Scuola Superiore Sant'Anna in Pisa, Bocconi University, Alma Mater Studiorum University of Bologna, Ca' Foscari University of Venice, Catholic University of Milan, La Sapienza University of Rome, Luiss University of Rome, University of Padua, and the University of Milan.

Internationally, it participated in Career Days at Istanbul Technical University (ITU), Koç University in Istanbul, Cairo American University, and Cairo German University.

INCLUSION AND GENDER EQUALITY

The Group is committed to promoting the principles of diversity, equity, and inclusion, and to fostering a corporate culture based on respect. Every individual is granted equal access, treatment, and opportunities for professional growth, ensuring a work environment where everyone feels welcomed, valued, and respected, with a strong focus on eliminating any barriers to growth unrelated to merit. No personal characteristic may serve as a basis for disrespectful behavior; therefore, discrimination or inappropriate conduct based on any personal characteristic will not be tolerated.

Prometeia has established policies, guidelines, and processes adopted in people management by the HR Department, the organization, and management to create a peaceful and professional work environment that is inclusive and offers equal opportunities throughout the entire cycle of selection, management, and professional development. The main measures concern:

- **Selection and Hiring.** To promote diversity and gender equality during the selection and hiring process, we employ recruiting practices that ensure all candidates are evaluated based on their skills and competencies without any form of discrimination. We also require the suppliers Prometeia uses for this purpose to adhere to this approach.
- **Career Management and Performance Evaluation.** The continuous feedback and performance review system we have implemented promotes a culture based on meritocracy and offers a career

advancement system based solely on individual abilities; similarly, professional development opportunities and programs are offered to employees without any discrimination, including on the basis of gender.

- **Pay Equity.** The company is committed to ensuring fairness and equal access to the same compensation for all its employees, regardless of gender or other personal circumstances.
- **Work-life balance.** The Group recognizes the importance of balancing professional and personal life as a fundamental element in promoting employee well-being, gender equality, inclusion, and organizational sustainability. For this reason, it is committed to fostering flexible work models, such as hybrid work, part-time work, and flexible hours, consistent with the company's operational and organizational needs. This initiative aims to promote a culture that respects employees' personal and family time, discouraging excessive work practices or those that encroach on private life.
- **Exit interviews with active listening.** The organization promotes a culture of active listening and continuous improvement, in which even the departure of an employee represents an opportunity to gather feedback useful for the growth and inclusivity of the workplace.
- **Parenting.** The Group supports parents through proactive policies designed to facilitate the return to work of new mothers and the involvement of new fathers. It offers a variety of benefits, such as flexible remote work for new parents for up to one year following the birth or adoption; for mothers, the option of part-time work upon returning from maternity leave (subject to the company's organizational needs); the retention of benefits and entitlements during maternity leave; as well as job security and salary protection upon returning from maternity leave.

In compliance with Law 2021/162, Prometeia fulfills the legal obligation to prepare a biennial report on equal opportunities. Since 2025, Prometeia has participated in the "Countdown to International Women's Day" initiative promoted by the UN Global Compact. The initiative, carried out globally, is an interactive and high-impact learning journey designed to help companies move from commitment to action for gender equality. Prometeia's Corporate functions joined colleagues from around the world to share their experiences, benefiting from moments of significant inspiration. The internal and external promotion of this initiative has allowed Prometeia to further raise awareness among its stakeholders on gender equality issues.

PEOPLE ENGAGEMENT

People engagement and internal communication activities aim to inform Group employees about corporate decisions, major external news, and internal business and research initiatives, with the goal of fostering dialogue and strengthening a sense of belonging.

There are a variety of channels through which ongoing internal communication is ensured. First and foremost is the company intranet, which contains all documentation relevant to employees. This is complemented by the Pr(HOME)teia corporate app, installed on all company smartphones, a flexible and essential tool for interacting with the company's physical spaces and staying informed at all times.

Since 2016, "Happy Hour," an evening internal newsletter featuring current events and interesting tidbits, has been produced and sent to all employees. Since 2025, the internal newsletter "What's Up, Prom?" has also been shared biweekly, providing updates on all the latest news and company initiatives. Finally, on the "Ideas Exchange" platform—designed to collect and organize research articles, publications, and contributions—it is possible to share ideas and articles that Prometeia's research teams find useful and interesting for everyone.

The "Prom4People" format promotes all internal initiatives dedicated to Prometeia employees, aimed at strengthening a sense of belonging and team spirit. In addition to participation in sports tournaments and events, employees now have the opportunity to take part in corporate volunteer days. In 2025, these events were held in collaboration with Antoniano di Bologna and Opera San Francesco per i Poveri and saw the participation of 97 colleagues. On the occasion of the 2026 Milan-Cortina Winter Olympics, a group of Prometeia "Ambassadors" also participated in the Games' opening ceremony at San Siro Stadium in Milan.

Every year during the holiday season, the "Natale Bimbi" initiative is organized, through which a small Christmas gift is sent to the children of employees at all Group locations. In addition, the Prometeia Christmas Meeting, held annually in Bologna, brings together all Group employees. In 2025, to conclude the celebrations marking the 50th anniversary of Prometeia's founding and the origin of its name, the chosen theme was "Light the Fire," intended to symbolize the ability to spark curiosity and inspiration. The event also featured a special guest, Jacopo Veneziani, an art historian and popularizer who, through paintings and the lives of artists, highlighted the value of knowledge, creativity, and innovation.

3.1.3 [S1-5] Characteristics of the company employees

At the end of 2025, the Group had 1,354 professionals, a steady increase compared to 2024. 86.5% are on permanent employment contracts (83.9% men and 92.6% women). Nearly all employees are on permanent contracts (99.7%) and full-time contracts (97.0%). Women account for 32% of Prometeia’s employees, a slight increase compared to 2024. 92.8% of Prometeia’s employees hold a bachelor’s degree or a postgraduate qualification. During 2025, Prometeia hired 313 new employees. 90.6% of the workforce is based in Italy.

INTERNAL WORKFORCE, BY EDUCATIONAL LEVEL AND GENDER (end of year, number and %)						
	2024			2025		
	Uomini	Donne	Totale	Uomini	Donne	Totale
Postgraduate	51	26	77	63	26	89
Bachelor's degree	629	339	968	675	364	1039
High school diploma	51	20	71	61	26	87
Total (n)	771	345	1116	826	389	1215
Undergraduate and graduate degrees (%)	93.0%	94.8%	93.6%	92.4%	93.8%	92.8%

I dati includono dipendenti, apprendisti e stagisti.

INTERNAL WORKFORCE, BY GEOGRAPHIC LOCATION AND GENDER (end of year, number and %)						
	2024			2025		
	Uomini	Donne	Totale	Uomini	Donne	Totale
Italy (n)	717	315	1032	759	345	1104
Foreign (n)	54	30	84	67	44	111
Total (n)	771	345	1116	826	389	1215
Italy (%)	93.0%	91.3%	92.5%	91.9%	88.7%	90.9%

I dati includono dipendenti, apprendisti e stagisti.

3.1.4 [S1-8] Diversity metrics, [S1-11] Persons with disabilities, and [S1-16] Incidents of discrimination and other human rights

Prometeia views diversity as a core value, from the recruitment phase through the entire career path, thanks to fair and motivating career development opportunities. 37% of Prometeia’s internal workforce is under 30 years old, and 88% is under 50. Women make up 32% of the workforce at the Prometeia Group, and 25% of executives. Of the 10 area managers as of the end of 2025, five are women. Over 20 nationalities are represented at Prometeia. 7.9% are non-Italian nationals, a percentage that rises to 10.8% among women.

Prometeia complies with the provisions of the law on the right to work for people with disabilities (Law 68/99), which governs protected categories in Italy, by promoting the employment of people with disabilities or those who are disadvantaged.

In 2025, there were no incidents involving discrimination or violations of other human rights.

3.1.5 [S1-12] Training and Skills Development Metrics

Prometeia considers continuous professional training to be central to human resource development; it is the subject of ongoing investment and is made equally accessible to all employees. In 2025, nearly 85,000 hours of training were provided, equivalent to 69 hours of training per capita. This figure represents a significant increase compared to the 52 hours per capita recorded in 2024.

TRAINING PROVIDED, TOTAL AND BY LEARNING PATH (annual total, hours)		
	2024	2025
Evolving	10392	16644
Developing	27404	39176
Inspiring	1676	1949
Designing	28095	26857
Total	67567	84626
Hours per capita	52	69
Days per capita	6.5	8.7

In 2025, over 32,000 hours of training dedicated to relevant sustainability topics were provided, amounting to 26 hours per capita, also showing a significant increase compared to 2024. The range of professional certifications offered was also expanded to include those related to sustainable finance.

In particular, approximately 8,800 hours of mandatory ESG training were provided, with 100% participation among new hires for health and safety topics and over 90% for other topics.

The significant increase in mandatory ESG training hours was driven by the growth in the number of new hires—for whom this training is a priority—and by cybersecurity training for the entire workforce, with over 2,000 hours delivered.

In addition, nearly 23,300 hours were dedicated to raising awareness of ESG issues. Of these, 751 hours focused on DEI issues, with a particular emphasis on women’s empowerment. The significant increase compared to 2024 stems from training delivered through “Focus ESG” and the “Prometeia on the Frontier” seminar series, which disseminates core economic and financial research internally; many of these sessions addressed topics related to the economic and financial implications of sustainability.

TRAINING PROVIDED ON SUSTAINABILITY TOPICS, TOTAL AND BY TYPE (annual total, hours)		
	2024	2025
Mandatory ESG training	4784	8829
Model 231	440	996
GDPR	1001	2008
Health and Safety	2145	3222
Cybersecurity	155	2077
Anti-Corruption	913	292
Whistleblowing	130	234
ESG Awareness	4384	23290
ESG Essentials and ESG Focus	1170	1151
Inclusion and Gender Equality	1868	715
Other ESG	1346	21424
Total	9168	32119
Per capita total	7	26

Performance represents the contribution that each person makes through their actions, both as an individual and as part of an organizational unit, through collaboration, toward achieving the company’s goals and objectives to meet customer needs. The robustness of the process is evidenced by the participation of all Prometeia employees in periodic performance reviews, regardless of gender.

PARTICIPATION IN PERIODIC PERFORMANCE REVIEWS, BY GENDER (annual total, %)		
	2024	2025
Men	100%	100%
Women	100%	100%
Total	100%	100%

3.1.6 [S1-13] Health and safety metrics

The entire workforce is covered by an occupational health and safety management system, and quantitative metrics demonstrate the effectiveness of the measures implemented by Prometeia, as well as the company’s status as part of a low-impact sector. In 2025, there were no workplace fatalities, work-related illnesses, or injuries.

3.1.7 [S1-14] Work-life balance metrics

All employees are entitled to take leave for family reasons; in 2025, 9.9% of women and 1.9% of men took such leave.

3.2 [ESRS S4] Consumers and End-Users

3.2.1 Objectives and interactions with other ESRS

With regard to its clients, Prometeia pursues a proactive approach to incorporating new methodologies and technological innovation, supporting them in their digital transformation while ensuring the management of risks arising from data handling, potential technological disruptions, and the use of AI.

In particular, Prometeia recognizes the potential **negative impacts** and the **economic and reputational risks** that may arise from controls and processes that are not sufficiently robust and that may lead to incidents related to data breaches and cyberattacks. Significant **economic and reputational risks** may also be associated with IT and software solutions that do not guarantee cybersecurity. Prometeia is aware that the growing use of Artificial Intelligence, in all its forms, is permeating its organization, its activities, and its offerings to clients. Incidents of human rights violations and discrimination resulting from the inappropriate use of AI constitute potential **economic and reputational risks**; therefore, Prometeia intends to adopt a responsible approach to the development and use of AI, so that it may benefit individuals, groups, and society at large, while minimizing the risk of negative consequences.

Finally, Prometeia is committed to developing IT solutions that comply with current regulations regarding digital ethics and accessibility, recognizing that this also represents a potential **opportunity** from the perspective of the services offered to clients.

3.2.2 Management of impacts, risks, and opportunities:
[S4-1] Policies and [S4-3] Actions and resources

The Prometeia Group specializes in cutting-edge solutions for data, technology, and software development in support of the economic and financial system. Collecting, analyzing, and processing data is therefore an integral part of all the processes and services that Prometeia offers its clients. In this context, privacy protection, data security, and cybersecurity are central and permeate all of the Group's processes.

Prometeia upholds the right to privacy and takes all reasonable measures to protect employees and all parties involved in its operations from unauthorized access to, or use, destruction, alteration, or disclosure

of their personal information and data.

Aware of the growing importance of cybersecurity, data protection, and the responsible use of AI, Prometeia has progressively implemented policies, certifications, and organizational controls in compliance with relevant regulatory developments.

Prometeia has appointed a Data Protection Officer (DPO) as required by the GDPR, who is responsible for monitoring the organization's compliance with data protection obligations and serves as the point of contact with the competent supervisory authority. Furthermore, starting in 2023, the position of Chief Information Security Officer (CISO) was established, reporting directly to the Board of Directors, with the task of implementing programs to protect technological assets and defining processes related to risks arising from the adoption of digital technologies. A Board-level committee dedicated to "Innovation and Digital Technologies" has also been established within the Board of Directors.

The relevant policies in place are:

- Sustainability Policy, section on "Privacy, Data Protection, and Cybersecurity" and "Responsible AI";
- Personal Data Protection Management System (GDPR);
- Health, Safety, and Environmental Policy;
- Policy on the Use of Information Tools;
- Third-Party Management Policy;
- Policy for the Proper Use of GenAI Tools;
- AI Policy.

In particular, in 2025, the Sustainability Policy was adopted, identifying Privacy, Data Protection, Cyber Security, and Responsible AI as central to the implementation of its sustainability strategy.

In 2024, Prometeia adopted a specific policy aimed at providing clear and consistent guidelines for the use of Generative AI tools, ensuring compliance with the General Data Protection Regulation (GDPR). This was followed in 2025 by the adoption of the AI Policy to define an internal framework of operational guidelines for the development, distribution, and use of artificial intelligence products.

The actions that Prometeia continuously implements follow these paths:

- Adoption of relevant certifications;
- Adoption of a Business Continuity Plan;
- Dedicated AI oversight;
- Mandatory training program on GDPR and cybersecurity;
- Management of hardware disposal.

ADOPTION OF RELEVANT CERTIFICATIONS

Prometeia is investing in obtaining new certifications through a dedicated process launched in 2021, with the aim of enhancing the quality of its corporate security processes. Prometeia S.p.A. has obtained the following certifications:

- ISO 27001, Information Security Management System (ISMS) Certification;
- ISO 27017, an extension of ISO 27001 regarding the provision of cloud services, with particular reference to Software as a Service (SaaS);
- ISO 27701, an extension of ISO certifications covering privacy requirements and risk management;
- ISO 27018, an extension of ISO 27001 specifically related to SaaS service providers using public cloud infrastructure that act as data processors (GDPR);
- ISO 22301, which establishes the requirements for an effective Business Continuity Management System;
- AICPA SOC 2 Framework, a certification developed by the American Institute of Certified Public Accountants (AICPA) designed to continuously assess and monitor aspects of Prometeia’s products related to security, availability, process integrity, confidentiality, and data privacy.

These certifications are considered a fundamental tool for ensuring the quality of service provided to our clients. In 2021, Prometeia obtained—and renewed in 2024—ISO 27001:2015 certification, which establishes the requirements for the Information Security Management System (ISMS), which involves identifying risks related to the confidentiality, integrity, and availability of information and implementing security measures commensurate with the activities performed.

Prometeia’s Information Security Management System has been enhanced with ISO 27017 certification, which provides specific guidelines for cloud services; ISO 27018, which focuses on the protection of personal data in cloud services; and ISO 27701, which provides specific guidelines for managing information regarding privacy compliance. Given the growing importance of cloud-based services and products, Prometeia also obtained SOC 2 Type 2 (Service Organization Control 2) certification in 2024, an audit standard developed by the American Institute of Certified Public Accountants (AICPA) to evaluate data management controls regarding security, availability, system integrity, confidentiality, and privacy.

Furthermore, in 2025, this initiative was further enhanced with the acquisition of ISO 22301, an international standard that ensures the quality of business continuity processes in the face of catastrophic events. This effort is also aimed at full compliance with the DORA Regulation (EU Reg. 2022/2554 “Digital Operational Resilience Act”), which entered into force in 2023 and became operational in January 2025. This Regulation forms part of a European framework aimed at strengthening the resilience of European businesses in the cyber domain. The Regulation applies to both the financial firms concerned and their respective ICT service providers, introducing uniform obligations regarding the security of IT and network systems.

Finally, given that Prometeia is among the entities covered by the NIS2 Directive, starting in 2025 it has initiated and will continue a dedicated compliance process aimed at ensuring full compliance with regulatory requirements, in line with its cyber risk management model and the international standards already adopted.

ADOPTION OF A BUSINESS CONTINUITY PLAN

To ensure reliability and resilience in the provision of services to its clients, Prometeia has adopted a Business Continuity Plan (BCP) that defines a structured framework for responding to disruptions and malfunctions capable of impacting critical business processes. The Plan is part of the Business Continuity Management System (BCMS) and is designed in accordance with ISO 22301:2019, with a focus on incident management, recovery, and return to normal operations.

The BCP is designed to safeguard the continuity of critical services according to measurable parameters (RTO, RPO, MTPD) defined through a Business Impact Analysis, and to mitigate operational, economic,

reputational, and regulatory impacts. In particular, the Plan formalizes roles, a governance structure dedicated to business continuity, responsibilities, and decision-making processes to ensure coordinated and traceable emergency management, and also provides for periodic testing and drills to support continuous improvement.

The Plan outlines a phased operational model (assessment and escalation, impact analysis, activation, crisis management, and closure) and a structured approach to internal and external communication, to ensure timeliness, consistency of information, and protection of the company's reputation. All actions and decisions are also documented and tracked through a Disruption Scenario Report, which is also useful for audit and regulatory compliance purposes.

Finally, Prometeia has identified a set of outage scenarios consistent with its operational context (e.g., unavailability of offices, critical human resources, on-premises and cloud ICT systems, utilities, suppliers, cyberattacks), associating specific operational procedures ("handbook") with each to ensure an effective and proportionate response.

DEDICATED AI INITIATIVES

Artificial Intelligence represents a strategic driver of innovation and sustainable value creation for the Company's clients, partners, and the market. The adoption of AI-based solutions is guided by principles of responsibility, transparency, reliability, and a people-first approach, recognizing the impact these technologies can have on decision-making processes, work organization, and stakeholders.

In line with its corporate values and the evolution of the European regulatory framework, the Company has adopted specific internal policies to govern the use of Artificial Intelligence systems, promoting their informed, ethical, and compliant use in accordance with current regulations, with particular reference to the European Artificial Intelligence Regulation (AI Act). The policies define principles of proper use, risk assessment criteria, organizational responsibilities, control measures and security safeguards, as well as obligations regarding staff training and awareness. The approach adopted is based on several fundamental pillars:

- protection of fundamental rights and prevention of discrimination and bias;
- human oversight in AI-supported decision-making processes;

- data protection and information security;
- traceability and documentability of technological choices;
- proportionate and risk-based management of implemented solutions.

Through these governance tools, the Company aims to ensure that technological innovation is always consistent with the principles of integrity, accountability, and long-term sustainability, contributing to the development of a reliable digital ecosystem that complies with European standards.

In particular, in 2024, Prometeia adopted a specific Policy aimed at providing clear and consistent guidelines for the use of Generative AI tools, ensuring compliance with the General Data Protection Regulation (GDPR) and guaranteeing the security and integrity of information.

In 2025, the AI Policy was adopted to define an internal framework of operational instructions for the development, distribution, and use of artificial intelligence products, guiding the identification of obligations under Regulation (EU) 2024/1689 ("AI Act" or "Regulation") based on the type of artificial intelligence project, and in particular on the role assumed by Prometeia and the associated level of risk. A dedicated governance body was also established, with a process linked to the AI Policy, aimed at ensuring its implementation and monitoring over time.

MANDATORY TRAINING PROGRAMS

Prometeia implements a mandatory training program covering both GDPR and cybersecurity topics. In 2025, the company intensified its cybersecurity training by delivering over 2,000 hours of dedicated training involving the entire workforce, with a participation rate of nearly 90%.

HARDWARE DISPOSAL MANAGEMENT

Before returning IT equipment to the companies from which it is leased, appropriate data-erase procedures are carried out.

3.3 Other Social Topics

Prometeia has always paid close attention to its communities of interest, generating a tangible **positive impact** through:

- a proactive contribution to institutional activities, including participation in networks that support sustainable development and finance;
- a continuous contribution to the debate and the development of expertise in the economic and financial fields, both domestically and internationally;
- volunteer activities and support for associations working on behalf of children and social inclusion.

INSTITUTIONAL RELATIONS

Prometeia actively participates in institutional networks and initiatives, both domestic and international. The following are the initiatives in which Prometeia was involved in 2025:

- Since 2018, Prometeia has been a member of the UN Global Compact, a voluntary initiative aimed at implementing the ten universal principles of sustainability among businesses and making progress toward achieving the UN's Sustainable Development Goals;
- Since 2016, Prometeia has been a member of the Forum for Sustainable Finance, an association that promotes the understanding and practice of sustainable and responsible investment in Italy;
- Since 2015, Prometeia has endorsed the United Nations Principles for Responsible Investment (PRI), an initiative aimed at promoting the six principles of Responsible Investment in order to incorporate ESG issues into investment practices;
- Prometeia is a partner on the panel of the Parliamentary Budget Office, an independent body that analyzes and verifies the government's macroeconomic and public finance forecasts and assesses compliance with budgetary rules;
- The European Central Bank engages Prometeia in On-Site Inspections (OSIs) and Internal Model Investigations (IMIs) at Significant Institutions under the direct supervision of the Single Supervisory Mechanism (SSM);
- Prometeia participates in the European Commission's NPL Advisory Panel; the group is an advisory body established by the Commission's

services (DG FISMA) to provide advice and expertise in the non-performing loan (NPL) sector to the Commission;

- Since 2023, Prometeia has participated in the ESMA Risk Standing Committee's Consultative Working Group on "Investor Trends and Research." The working group serves as an advisory body for ESMA's work on consumer analysis, sustainability, and innovation;
- Since 2024, Prometeia has been a member of Assonime, the Association of Italian Joint-Stock Companies;
- Since 2019, Prometeia has been an innovation partner of the ABI Lab consortium, a research center for innovation that promotes collaboration among banks, companies, and institutions for the technological development of the banking sector in Italy;
- Prometeia is collaborating on the GRINS (Growing, Resilient, INclusive, and Sustainable) project, launched in 2023 and funded by the Next Generation EU program and the PNRR, which aims to foster "resilient, inclusive, and sustainable growth." The three-year project involves an expanded partnership comprising 350 researchers from 27 organizations, including universities, research centers, and public and private entities, among which is Prometeia;
- Prometeia is a member of CETIF, the Research Center of the Catholic University of Milan specializing in the finance sector, which facilitates collaboration and exchange among banks, insurance companies, and businesses within a competent and independent academic center and supports its Artificial Intelligence & Advanced Analytics hub. It sponsors the Milan Polytechnic's observatories on Cloud Transformation, FinTech & Insurtech, Connected Vehicles & Mobility, and Digital & Smart Infrastructures;
- Prometeia is a member of IIA, the Italian Insurtech Association;
- Prometeia is a partner of the European University Institute - Florence School of Banking and Finance (FBF) in Fiesole (FI).

CONTRIBUTION TO THE DEBATE AND THE GROWTH OF ECONOMIC AND FINANCIAL CULTURE

Contributing to the dissemination of knowledge has always been a key and distinctive feature of Prometeia. The publication of reports and papers continued, with 105 released in 2025. Of these, 33 were presented at industry conferences or published in specialized scientific journals. Many of these, focusing on ESG themes, have directly contributed to the

dissemination of a rigorous and scientific approach to sustainability issues. Prometeia also produces numerous thematic newsletters for its clients and stakeholders, featuring analyses and in-depth insights on regulatory developments, economic policy, and industry trends relevant to the Italian financial and industrial sectors.

Among the major events organized, on June 18, 2025, Prometeia celebrated its 50th anniversary with a conference featuring, among others, the Governor of the Bank of Italy, Fabio Panetta, and the General Manager of the Bank for International Settlements, Pablo Hernandez de Cos, during which some of the most important issues for the global financial sector were reviewed. The proceedings were opened with a greeting from the President of the Republic, Sergio Mattarella. This high-profile meeting—attended by hundreds of top executives from banks, insurance companies, investment firms, and industrial enterprises—confirmed Prometeia’s role within the economic and financial community, both in Italy and abroad.

The total number of views of in-depth articles published on the institutional website, in newsletters, and, above all, on the group’s LinkedIn account grew significantly, reaching nearly 9 million. This is the result of a major effort to increase the visibility of Prometeia’s activities through social media, both in Italy and in the countries—including those outside Europe—where Prometeia operates.

PARTICIPATION IN THE ECONOMIC DEBATE AND FINANCIAL EDUCATION (annual total, number)		
	2024	2025
Reports and papers published	68	105
Prometeia Webinars	16	16
Prometeia In-Person Events	12	13
Sponsorship	23	22
Third-party events as a speaker	77	70
LinkedIn Posts (Impressions)	1028195	8743105
LinkedIn Post (Engagement Rate)	12.1%	13.6%
Articles (Views)	29810	13607

SUPPORT FOR ASSOCIATIONS AND VOLUNTEER ACTIVITIES

With conviction and a sense of responsibility, Prometeia provides the community and the local area where it operates with concrete support, solidarity, and constant collaboration. This is made possible, in particular, through donations that support associations assisting children in need and their families, and through sponsorships supporting projects with a positive impact on Italy and the countries where Prometeia operates, with a particular focus on social inclusion. The following are the associations supported by Prometeia in 2025:



Since 2025, donations have been complemented by a direct corporate volunteer initiative, carried out in collaboration with Antoniano in Bologna and Opera San Francesco per i Poveri in Milan, which saw the participation of 97 colleagues.

4.

GOVERNANCE
DISCLOSURES

4.1 [ESRS G1] Business Conduct

4.1.1 Objectives and interactions with other ESRS

Prometeia operates in a highly competitive and constantly evolving regulatory and technological environment; it is therefore essential that its business activities be based on principles of clarity and transparency, strict compliance with the law, and respect for the interests of clients, suppliers, employees, institutions, and the community as a whole.

Social responsibility in the conduct of its business activities is guided by adherence to the ten principles of the United Nations Global Compact, to which the Prometeia Group has been a signatory since 2018. Namely:

- **Human Rights:** Businesses are required to 1. promote and respect universally recognized human rights; 2. ensure they are not, even indirectly, complicit in human rights abuses.
- **Labor:** Businesses are required to support 3. the freedom of association of workers and recognize the right to collective bargaining; 4. the elimination of all forms of forced and compulsory labor; 5. the elimination of child labor; 6. the elimination of all forms of discrimination in employment and occupation.
- **Environment:** Companies are required to 7. support a precautionary approach to environmental challenges; 8. undertake initiatives that promote greater environmental responsibility; 9. encourage the development and diffusion of environmentally sound technologies.
- **Anti-corruption:** companies commit to 10. combating corruption in all its forms, including extortion and bribery.

Prometeia's governance system is based on best practices and takes into account the specific characteristics of the Group's ownership structure.

As of the end of 2025, the Board of Directors of the parent company Prometeia S.p.A. consists of 11 members, one of whom holds an executive position. Twenty-seven percent are independent directors, 18% are women, and 36% are under the age of 60.

The Board of Directors comprises high-profile figures with proven professionalism and extensive experience in economic research, the financial sector, corporate law and financial markets, digitalization, and artificial intelligence

The Supervisory and Control Body is the Board of Statutory Auditors, which consists of three standing auditors and two alternate auditors.

COMPOSITION OF THE BOARD OF DIRECTORS OF PROMETEIA S.P.A. (end of year, number and %)		
	2024	2025
Total members (n)	11	11
- of which: with executive positions (n)	1	1
Men (%)	82%	82%
Women (%)	18%	18%
Under 40 (%)	0	0
40–59 years old (%)	36%	36%
Over 59 years old (%)	64%	64%
Italians (%)	100%	100%
Foreigners (%)	0%	0%
Self-employed (%)	36%	27%

Prometeia recognizes the existence of impacts, risks, and opportunities arising from its business conduct. A corporate culture based on a solid ethical framework and compliance with regulations generates a tangible **positive impact** on the economic and social fabric in which the Group operates, influencing commercial relationships and the trust-based relationship with stakeholders in the broadest sense. Any instances of corruption, whether active or passive, can cause harm both externally—as potential **negative impacts**—and internally within the organization—as **economic and reputational risks** arising from potential disputes. Proper management, due diligence, and monitoring—including ESG monitoring—of the supply chain are considered strategic factors; the presence of suppliers that are inadequate, including from the perspective of their sustainability profile, can create economic and reputational risks, particularly with regard to relationships with so-called third parties.

4.1.2 [G1-1] Policies related to business conduct

The policies in place regarding business conduct are as follows:

- Code of Ethics;
- Organizational Model for the Prevention of Offenses Committed by the Company (Legislative Decree 231/2001);
- Group Sustainability Policy;
- Whistleblowing Policy;
- Anti-Corruption and Compliance Policy in Business Relations;
- Purchasing and Sustainable Procurement Policy, and related Code of Conduct for Suppliers.

Since 2017, Prometeia has adopted a Code of Ethics, approved by the Board of Directors and subsequently updated. The Code of Ethics aligns with the Group’s mission and values, and through these, outlines the rules of conduct. Compliance with these principles by all those who work at Prometeia or on its behalf is of fundamental importance for the proper conduct of business, as well as for ensuring the Group’s reliability. The Code of Ethics expresses and encompasses Prometeia’s rights, duties, and responsibilities toward all parties with whom the company interacts in pursuit of its corporate purpose (customers, suppliers, employees and/or collaborators, shareholders and partners, supervisory bodies, institutions). The Code is a set of guidelines whose rules of conduct must always be taken into account in daily work , and it requires absolute compliance with applicable laws and regulations, including those within the company.

The Code of Ethics is an integral part of the “Organization, Management, and Control Model” adopted by Prometeia in 2010 pursuant to Legislative Decree No. 231/2001, implemented in 2011 and subsequently updated.

In accordance with European Directive 2019/1937 and the subsequent Legislative Decree 2023/24, Prometeia has adopted a Whistleblowing Policy that sets out rules and guidelines to ensure a high level of protection for individuals who report violations of EU law through secure communication channels within the organization.

In 2024, the Anti-Corruption and Compliance Policy in Business Relations was introduced, emphasizing Prometeia’s zero-tolerance approach toward any form or act of corruption. Also in 2024, Prometeia integrated sustainability issues into its Procurement Policy, now titled the

Procurement and Sustainable Procurement Policy, and adopted a Supplier Code of Conduct.

Finally, the Sustainability Policy adopted in 2025 aims to define the criteria and methods by which the Prometeia Group intends to systematically integrate environmental, social, and good governance issues into its strategy and its decision-making and operational processes.

4.1.3 [G1-2] *Actions related to business conduct and metrics*

In addition to adopting a robust corporate governance structure and a range of dedicated policies, the areas through which Prometeia ensures the concrete implementation of its business conduct are as follows:

- An effective whistleblowing system;
- Management of supplier relationships;
- Combating active and passive corruption;
- Easier access to information regarding company policies and procedures.

EFFECTIVE WHISTLEBLOWING SYSTEM

Prometeia has adopted a Whistleblowing Policy and Procedures in compliance with Legislative Decree No. 24/2023 to ensure comprehensive protections in the event of reports of misconduct, expanding the scope of application and procedures to safeguard whistleblowers from potential retaliation. Reports are submitted via an online portal, accessible from the Whistleblowing page of Prometeia SPA (Prometeia | Whistleblowing Prometeia Spa) and Prometeia Advisor SIM (Prometeia | Whistleblowing Prometeia SIM) on the website, which allows reports to be submitted anonymously.

There were zero whistleblowing reports for the 2024–2025 period.

MANAGEMENT OF SUPPLIER RELATIONSHIPS

The procurement process and the relationship of trust with suppliers are crucial to the pursuit of the Group's strategy. Prometeia has therefore established a range of controls, implemented in an integrated manner.

- **Rigorous qualification process.** All suppliers undergo a rigorous qualification process: upon application, suppliers commit to upholding Prometeia's principles and values, ensuring the quality of the services and technologies they offer, and adhering to agreements regarding delivery methods and timelines. Starting in 2025, Prometeia's contracts will include a commitment to comply with the Code of Ethics, the Supplier Code of Conduct, and the Sustainability Policy, and to ensure that their own suppliers comply with them as well. For significant suppliers, starting in 2025, the selection process will also incorporate ESG factors, with particular attention to potential risks that could arise from organizations with poor ESG performance or those involved in serious ongoing disputes.
- **ESG Performance of the Supply Chain.** Prometeia is committed to monitoring the ESG performance of its supply chain. In order to identify the suppliers to be analyzed, the following general principles outlined by European best practices and EFRAG were taken into account, specifically: (i) Relevant Dependency, identifying entities that, due to their size or role, could potentially generate risks and opportunities for Prometeia; (ii) Reasonable Effort, ensuring that the collection of information represents a reasonable effort on Prometeia's part; and (iii) the SMEs Cap, whereby the collection of information must account for the size of the entity, as smaller entities may be unable to provide certain information. The analysis was conducted by considering suppliers representing 60% of annual purchases. The analysis was carried out by collecting a set of information deemed relevant, covering all three ESG pillars: social, environmental, and governance aspects. The data comes from responses to a proprietary questionnaire submitted to the supply chain in 2024, supplemented with data from public sources. Prometeia operates within a supply chain characterized by a high level of integration, oversight, and transparency regarding ESG aspects. Among suppliers, 72% are classified as Leader or Advanced.
- **Climate risk profile of the supply chain.** During 2024, an analysis was conducted for the Group's main suppliers, aimed in part at assessing the risk profile linked to long-term climate drivers. The assessment, which was conducted using proprietary Climate Analytics data, is based on transition scenarios produced by the NGFS (Network for Greening the

Financial System in November 2023) and on climate projections derived from IPCC (Intergovernmental Panel on Climate Change) pathways. The assessment analyzed both transition and physical climate risks. Transition risks, arising from stricter policies, technological innovations, and changes in consumer behavior, were assessed using methodologies that allow for estimating, for each supplier, the expected direct and indirect impacts on revenues, costs, and technological investments. The physical risks considered in the analysis include both acute risks (extreme events) and chronic risks (long-term changes). Supplier vulnerability is assessed at individual production sites, appropriately geolocated. The Climate Analytics developed by Prometeia then enable, at the level of individual counterparties, the integration and assessment of interdependencies among the various climate risk drivers. The analysis was conducted on Prometeia’s main suppliers, located primarily in Italy and operating mainly in service provision and retail trade. Companies operating in the construction sector, land transport, and the supply of electricity were also assessed. It was concluded that the supplier base does not present any significant critical issues and that, therefore, Prometeia is resilient to climate-related risks arising from its supply chain.

- **Buyer training.** In 2025, Prometeia conducted training and awareness-raising activities for the team responsible for supplier relations.
- **Supplier Awareness and Engagement.** Engagement activities were carried out through the administration of questionnaires during the Materiality Analysis process as well as during the supplier selection phase.
- **Payment practices.** Prometeia is committed to adopting practices that prevent delays in paying suppliers and ensure fair treatment, with particular regard to SMEs.

COMBATING ACTIVE AND PASSIVE CORRUPTION

Prometeia adopts a zero-tolerance approach toward active and passive corruption, as it considers the economic and reputational risks potentially arising from any incident to be significant. Prevention is at the heart of this strategy, with awareness-raising and training activities dedicated to all employees.

In 2025, Prometeia recorded zero confirmed incidents of corruption and, consequently, zero fines imposed.

INCIDENTS OF ACTIVE AND PASSIVE CORRUPTION (annual total, number)		
	2024	2025
Confirmed corruption incidents (n)	0	0
Convictions and total fines imposed (n, euros)	0	0
Remedial actions taken (n)	0	0

EASIER ACCESS TO INFORMATION REGARDING COMPANY POLICIES AND PROCEDURES

With the aim of improving access to the most frequently requested information regarding company policies and procedures, the PromEase Chatbot was developed and made available to all Prometeia employees starting in January 2025. The project was developed internally, led by the IT team with technical support from the GenAI team and the participation of all Corporate functions. Available in Italian and English, PromEase is trained to answer the most frequently asked questions and is also able to direct users to the most appropriate Corporate function.

GLOSSARY

GENERAL CONCEPTS		
Acronym	Meaning	Definition
ESG	Environmental, Social, Governance	Three dimensions used to assess corporate sustainability and responsibility.
CSRD	Corporate Sustainability Reporting Directive	An EU directive establishing sustainability reporting requirements.
ESRS	European Sustainability Reporting Standards	Technical reporting standards developed to implement the CSRD.
EFRA	European Financial Reporting Advisory Group	Body responsible for developing the ESRS.
DMA	Double Materiality Assessment	Double materiality analysis: environmental/ social impacts and financial risks/ opportunities.
IRO	Impacts, Risks, and Opportunities	Impacts, risks, and opportunities identified through materiality analysis.
SDGs	Sustainable Development Goals	The United Nations' 17 Sustainable Development Goals.
UNGC	Global Compact	Ten UN Principles for Corporate Conduct.
UNPRI	Principles for Responsible Investment	Six UN Principles for Responsible Investment.

STRUCTURE OF THE EUROPEAN SUSTAINABILITY REPORTING STANDARDS (ESRS)		
Acronym	Meaning	Description
ESRS 1	General Principles	Cross-cutting standard regarding the General Principles for report preparation.
ESRS 2	General Information	Cross-cutting standard regarding mandatory general information on governance and strategy.
ESRS E1	Climate Change	Environmental topic standard regarding climate impacts and strategy.
ESRS E2	Pollution	Environmental thematic standard relating to air, water, and soil pollution.
ESRS E3	Water and Marine Resources	Environmental thematic standard relating to Water resource management.
ESRS E4	Biodiversity and Ecosystems	Environmental thematic standard relating to Impacts on Biodiversity.
ESRS E5	Resource Use and Circular Economy	Environmental thematic standard relating to Resource Use and the Circular Economy.
ESRS S1	Own Workforce	Social topic standard relating to Employee management and working conditions.
ESRS S2	Workers in the value chain	Social thematic standard relating to workers in the value chain.
ESRS S3	Affected Communities	Social topic standard relating to communities impacted by business activities.
ESRS S4	Consumers and End-users	Social topic standard relating to consumers and end-users.
ESRS G1	Business Conduct	Social thematic standard relating to corporate ethics and responsible conduct.

CLIMATE, ENVIRONMENTAL, SOCIAL, AND GOVERNANCE METRICS		
Acronym	Meaning	Definition
GHG	Greenhouse Gases	Gases responsible for the greenhouse effect.
CO ₂ eq	Carbon Dioxide Equivalent	Standard unit of measurement for greenhouse gas emissions.
Scope 1	Direct emissions	Direct emissions from sources controlled by the company.
Scope 2	Indirect emissions	Indirect emissions from purchased energy. These are divided into Location-Based (average energy mix) and Market-Based
Scope 3	Value chain emissions	Indirect emissions along the value chain.
NZE	Net Zero Emissions	Net zero emissions target.
CI	Carbon Intensity	Ratio of GHG emissions to revenue, expressed in CO2-eq/million €
DEI	Diversity, Equity, and Inclusion	Policies to promote diversity, equity, and inclusion.
HSE	Health, Safety, and Environment	Health, Safety, and Environment Management.
OHS	Occupational Health and Safety	Occupational health and safety.
ILO	International Labour Organization	UN agency that sets labor standards.



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