



2025

Sustainability Statement

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1.

ESRS 2 – General information

BP-1 Basis for preparation of the sustainability statement

Gi Group Holding's Sustainability Statement has been prepared on a consolidated basis, with the reporting scope aligned with that of the consolidated financial statements. The Sustainability Statement has been prepared in accordance with the European Sustainability Reporting Standards (ESRS) in line with the principles of relevance, completeness, transparency and comparability, considering the reporting period from the 1st of January 2025 to the 31st of December 2025. This first exercise is inspired by the drafted document by the Commission amending Delegated Regulation (EU) 2023/2772 as regards the simplification of certain sustainability reporting standards.

The Sustainability Statement provides a comprehensive overview of the Group's value chain dimensions, in recognition of the nature of Gi Group Holding's business model and its role within the labour market ecosystem. The scope of reporting encompasses the Group's own operations as well as all the different areas of activity in which the Group operates, offering a holistic view of the impacts generated through its business.

A central focus of the reporting is placed on people, who represent the cornerstone of the Group's purpose and strategy. Accordingly, the Sustainability Statement considers the Group's workforce in its broadest sense, including corporate employees, outsourced personnel, temporary workers employed through the Group's staffing activities and candidates. For certain environmental metrics, due to challenges in data retrieval and availability, estimates have been used, specifically for *E1-7 Energy consumption and mix* and *E1-8 Gross scope 1, 2, 3 GHG emissions*.

Due to the specific nature of the Agency Work Business and the related challenges in obtaining complete and reliable information¹, the dedicated chapter on *S1 - Temporary Agency Workers* has applied the relief to exclude certain metrics. These include: *S1-6 Characteristics of non-employees*, *S1-9 Adequate wages*, *S1-10 Social protection*, *S1-14 Work-life balance*, *S1-15 Remuneration*, and *S1-16 Incidents, complaints and severe human rights incidents*.

Given the data coverage, the Group is reporting only the metric of work-related accidents regarding the direct employees. In the dedicated chapter (*S1-13 Health and Safety*), rate for non-employees will be further investigated to be disclosed.

Moreover, with respect to the Group's Annual Report, where data are presented considering only corporate employees, the own workforce considered in this Sustainability Statement includes both corporate employees and outsourced employees. Further details on the definition and characteristics of these categories are provided in the dedicated chapter of this report. As a result, this difference in scope leads to a misalignment between the workforce-related information disclosed in this Sustainability Statement and the data presented in the Group's Annual Report.

¹This in alignment with the WEC position paper on the EU CSRD and ESRS disclosure available here: [WEC-Europe helps HR services companies implement EU CSRD reporting requirements - World Employment Confederation](#)

BP-2 Specific information if the undertaking uses phasing-in options

The Group discloses information on the material topics identified through its sustainability approach, including Climate Change, Own Workforce, Consumers and End-users, an Entity-specific topic related to Partnerships and Initiatives, and Governance. The material areas represent key sustainability priorities for the Group and are aligned with the principles and commitments outlined in the Sustainable Work Manifesto, which provides the strategic framework guiding the Group's sustainability approach. The materiality of these topics has been assessed through the Double Materiality Assessment process, which identifies the impacts, risks, and opportunities most relevant to the Group and its stakeholders. The outcomes of this assessment are further described in the dedicated section of this Sustainability Statement.

The Group is currently developing a structured sustainability plan aimed at defining specific, measurable, and time-bound targets across and in accordance with its material sustainability areas. This process will allow the Group to establish clear objectives, monitor progress over time, and further integrate sustainability considerations into its strategic priorities.

The Group's policies, actions, and metrics reflect its sustainability commitments and approach to managing material impacts, risks, and opportunities. The relevant policies and governance documents supporting each sustainability topic are described in the dedicated chapters of this Sustainability Statement.

The Group implements actions tailored to the specific contexts and operational needs of its countries and entities, while remaining aligned with the overall Sustainable Work Manifesto. The related metrics are reported within each dedicated section, providing transparency on performance and progress.

For the 2025 fiscal year, Gi Group Holding has applied the phase-in provisions allowed by ESRS 1 General Requirements. As a result, certain disclosure requirements have been omitted in accordance with the applicable transitional provisions. The metric in phase-in is related to *E1-11 Anticipated financial effects from material physical and transition risks and potential climate-related opportunities*. This approach supports a robust and reliable development of measurement processes and information systems, while ensuring the progressive enhancement of the quality and depth of sustainability-related financial information.

GOV-1 The role of the administrative, management and supervisory bodies in relation to sustainability

The Group's approach to sustainability governance is grounded in the principles set out in the **Sustainable Work Manifesto**, which represents the Group's shared framework of values and commitments for promoting sustainable work. The Manifesto provides the foundation that guides decision-making processes, shaping the definition of objectives, priorities and actions for the administrative, management and supervisory bodies.

As part of this approach, Gi Group Holding's commitment to sustainable work is further reinforced by its status as a Benefit Corporation for Gi Group S.p.A, the main Italian subsidiary. Since 2021, it has adopted the legal form of Società Benefit, integrating the pursuit of common benefit objectives into its corporate statutes and formalising its commitment to generating positive impact alongside economic value creation. This model reflects the Group's belief that sustainable growth requires balancing business objectives with responsibility towards people, communities, institutions and territories.

Sustainable Work Manifesto

The Gi Group Holding Sustainable Work Manifesto serves as the foundational framework through which the Group understands, creates, and manages work. Through this global framework, the Group translates sustainability into concrete actions directed at all people and organizations it engages with, including corporate employees and temporary agency workers, clients, and partner institutions.

At the core of the Manifesto is the belief that work must be decent, safe, inclusive, and future-oriented. This implies fair contracts, respect for people's rights, and environments where everyone, regardless of role or background, can learn and grow. Within the Group, these principles are embedded in global policies, governance structures, and a culture that promote fairness, diversity, and work-life balance. Employees are guided by the Sustainable Work Manifesto, and the expectation is that individuals working for and with Gi Group Holding embodies its principles.

The Sustainable Work Manifesto is structured around four interconnected pillars that together define the Group's vision of sustainable and responsible work.

- The first pillar, **Decent and Safe Work**, focuses on creating conditions in which dignity, fairness, and physical and psychological safety are non-negotiable. The Group promotes these principles both internally and externally through fair contracts, transparent governance, and health and safety guidelines that respect every worker's wellbeing.
- The second pillar, **Employability and Satisfaction**, is centred on supporting people to remain active, engaged, and adaptable throughout their professional lives. The Group's mission extends beyond job placement to the broader goal of building meaningful careers. Training plays a key role in this pillar: by investing in continuous learning, the Group enables individuals to develop new skills, embrace innovation, and thrive amid change.
- The third pillar, **Diversity, Equity and Inclusion**, reflects the conviction that work is truly sustainable only when it values and represents the uniqueness of every individual. The Group's policies and practices are therefore designed to promote equal opportunities and ensure that all voices are heard and respected.
- Finally, **Safeguarding Resources for the Future** broadens the concept of sustainability to include environmental and social responsibility. The Group is committed to managing energy, materials and human capital in a way that preserves and leverages competencies, ensuring long-term balance and sustainability. This includes supporting digital transformation to increase efficiency and fostering innovation that benefits both present and future generations.

This philosophy is also promoted among clients and partner companies. Gi Group Holding encourages sustainable practices within the organizations it collaborates with, offering HR solutions that embed these principles. Through consultancy, learning initiatives, and shared standards, the Group supports clients in strengthening their people strategies, aligning with social responsibility and ESG goals.

Across all four pillars, Our Sustainable Work Manifesto's strength lies in its everyday application. For corporate employees, it shapes how they collaborate, lead, and develop. For temporary workers, it translates into fair work, career mobility, and tangible opportunities for self-improvement. For clients, it represents a shared commitment to integrating sustainable work practices into their business models.

The governance framework supporting sustainability is designed to ensure that these principles are translated into strategic direction, objectives and measurable actions. The Board of Directors plays a central role in providing oversight and strategic guidance on sustainability-related matters, ensuring alignment between the Group's purpose, business strategy and sustainability commitments. The roles and responsibilities of the **Board of Directors** and the other governance bodies involved in sustainability oversight are described in the following section. At the reporting date, the Board of Directors was composed of five members, appointed on 19 June 2025, whose term of office expired upon the approval of the financial statements for the year ended 31 December 2025. The Board includes both executive and non-executive members, enabling a balanced interaction between management leadership and oversight functions.

Name	Role	Age	Gender	Executive / Non-Executive
STEFANO COLLI - LANZI	Chairman and CEO	61	M	Executive
NICOLA DELL'EDERA	Director	63	M	Executive
MAURIZIO UBOLDI	Director	62	M	Executive
STEFANO BOMBELLI	Director	57	M	Non-Executive/ independent
DAVIDE TOSO	Director	62	M	Executive

Executive directors represent 80% of the Board, while 20% of the members qualify as independent non-executive directors, contributing an objective and autonomous perspective to Board deliberations. The roles of Chairman and Chief Executive Officer are combined and held by an executive director.

From a diversity perspective, the Board is currently composed of members with significant professional experience, with 100% of directors over the age of 50, reflecting a strong accumulation of managerial, sectoral and governance expertise. With regard to gender composition, in 2025 the Board is composed of male members.

In accordance with the corporate governance framework applicable in Italy, the Board of Directors does not include members designated to represent employees or other workers. Nevertheless, Gi Group Holding ensures that work-force-related matters are considered and addressed through appropriate channels of engagement and dialogue with its stakeholders.

The **Board of Directors** defines the Group's strategic direction and ensures the adoption and implementation of Group policies related to environmental, social and governance (ESG) matters. ESG responsibilities are embedded in the Group's mission, which aims to contribute to creating a labour market that is not only dynamic but also sustainable. This strong focus on the Group's social role is reflected in the **Code of Ethics**, which sets out the fundamental values and principles guiding all activities. The Code of Ethics has been further strengthened through the introduction of the new **Global High-Level Policies**, covering areas such as Child Labour Prevention, Forced Labour and Modern Slavery, Human Rights at Work, as well as Environmental, Health & Safety, Credit, and Anti-corruption policies. These policies apply to all companies within the Group.

The **Board of Statutory Auditors** is composed of five members, all of whom meet the applicable independence requirements. This body plays a key role in overseeing the adequacy of the organizational structure and the effectiveness of the internal control system, including with regard to risks that are significant for the Group.

Name	Role	Age	Gender
CORRADO COLOMBO	Chair of the Board of Statutory Auditors	66	M
ANDREA CARLO TAVECCHIO	Statutory Auditor	56	M
ELISABETTA DE LORENZI	Statutory Auditor	46	F
PIERGIORGIO GUSSO	Statutory Auditor	62	M
RICCARDO BARONE	Statutory Auditor	35	M

The composition of the Board of Statutory Auditors reflects a degree of gender and age diversity, with 80% male and 20% female representation. In terms of age, 60% of members are over 50 years of age, while 40% are under 50, supporting a combination of experience, continuity and generational perspectives.

The **Supervisory Body** consists of three members appointed until the approval of the 2026 financial statements. Members are selected on the basis of professional competence, integrity and independence, ensuring effective oversight of the organisational, management and control model.

Name	Role	Age	Gender
FRANCESCO CARNEVALI	Chair of the Supervisory Body	57	M
MARCELLO TRABUCCHI	Member of the Supervisory Body	51	M
LUCA DANIELE FORTUNATO	Member of the Supervisory Body	35	M

The Body is composed of members with differentiated seniority levels, with 67% over the age of 50 and 33% under 50, contributing to a mix of consolidated expertise and emerging professional perspectives.

Gi Group Holding's sustainability governance is based on a structured model in which roles and responsibilities are distributed across different levels, ensuring the effective integration of sustainability considerations into the Group's strategy and operations. This governance framework involves strategic oversight, coordination and implementation responsibilities, supported by dedicated internal bodies and expertise to address sustainability-related matters.

Regarding sustainability, the governance system is composed of the Global Steering Committee, the ESG Project Steering Committee, the ESG Project Team and, in relation to the Code of Ethics and the whistleblowing Gi Group Holding Reporting Channel, the Corporate Social Responsibility Team (CSRT). These bodies and working groups provide the necessary expertise and coordination to support the definition, implementation and continuous development of the Group's sustainability strategy. Their activities are supported by internal experts, referred to as data managers, who contribute to the collection and monitoring of sustainability-related information across the organisation.

The **Global Steering Committee** is the Committee responsible for sharing and implementing the guidelines for the Group's international development. It is composed of Country Managers and the heads of Global Practices and Global Functions.

The **ESG Project Steering Committee** plays a key role within the Group's sustainability governance framework. Ensures that the Group's activities and the structure of the corporate sustainability reporting adhere to the guidelines set out in the Corporate Sustainability Reporting Directive (CSRD) issued by the European Union. Within the Committee the representative figures are:

- | the Group CEO;
- | the Chief Affairs Officer;
- | the Chief Finance Officer.

At the reporting date, the general oversight of sustainability matters is operationally coordinated by the **ESG Project Team**, composed by the Global CSR Function and the Global Accounting Team, which plays a central role in steering the Group's sustainability agenda.

The ESG Project Team leads and coordinates the Double Materiality Assessment, ensuring a structured and consistent identification, assessment and prioritisation of impacts, risks and opportunities across the Group and its value chain. In parallel, the Team oversees the collection, validation and consolidation of sustainability data, working closely with relevant corporate functions and local entities to ensure data quality, completeness and traceability.

The Team is also responsible for monitoring compliance with the Corporate Sustainability Reporting Directive and the applicable European Sustainability Reporting Standards, translating regulatory requirements into internal guidelines, processes and reporting structures. This includes the design and continuous refinement of the sustainability reporting architecture, ensuring alignment between strategy, governance, policies, actions, metrics and targets, and supporting the progressive integration of sustainability information with financial and operational reporting.

The ESG Project Team ensures continuous communication with the above-mentioned committees, keeping them fully informed and aligned with the latest sustainability performance results. Administrative, management, and supervisory bodies actively oversee the setting of targets related to material impacts, risks, and opportunities through continuous internal meetings, validating and prioritizing these factors in the decision-making process.

Working closely with the Chief Corporate Affairs & Compliance Officer, the ESG Project Team strengthens internal controls and enhances the reliability, consistency, and regulatory integrity of the sustainability reporting process. Furthermore, Gi Group Holding is actively working to integrate sustainability into its overall strategic approach, ensuring that ESG considerations are embedded across all levels of governance and operational decision-making, considering material impacts, risks, and opportunities in the management of the Group's strategy.

Lastly the **Global Corporate Social Responsibility Team** (CSRT) is the designated governing body vested with independent executive and supervisory authority, responsible for ensuring compliance with interpretation of, and adherence to the Code of Ethics. Its mandate encompasses proposing and endorsing amendments to the Code of Ethics in alignment with legislative and organisational evolution; ratifying descending Global High-Level Policies; and overseeing the operational enforcement, communication, and training frameworks directed at all Recipients. Furthermore, the CSRT is responsible for collecting and managing whistleblowing reports received through the dedicated channel.

GOV-2 Integration of sustainability-related performance in incentive schemes

The Group currently does not have incentive schemes for members of the administrative, management, and supervisory bodies that are specifically linked to sustainability topics. Consequently, remuneration is not tied to the achievement of sustainability-related targets or performance indicators.

GOV-3 Statement on due diligence

The Group has not yet formally implemented a structured due diligence process in relation to sustainability reporting as outlined in *ESRS 1 General Requirements*, AR 33. However, the Group is actively working towards the progressive development and integration of such processes, with the objective of strengthening its sustainability governance, risk assessment, and reporting practices over time, building on the best practices adopted locally within the context of management systems certified in accordance with internationally recognised standards, such as the SA8000, ISO 45001, ISO 14001 and UNI PDR 125.

GOV-4 Risk management and internal controls over sustainability reporting

The Group has not yet implemented fully formalized risk management and internal control processes specifically dedicated to sustainability reporting. As a large and evolving organization shaped by significant growth and M&A activities over recent years, the Group is currently working towards the progressive integration and harmonization of governance, risk management, and reporting practices across the Group. In this context, the development of structured sustainability reporting processes and related internal controls represents an ongoing area of focus aimed at strengthening consistency, reliability, and transparency over time.

SBM-1 Strategy, business model and value chain

Gi Group Holding is the leading Italian multinational in the employment sector with a business model based on an integrated HR service. It manages the entire candidate journey, covering every stage of the recruitment and workforce process. From initial sourcing and assessment to placement, training, and career development, the Group provides integrated solutions that ensure organisations attract, select, and retain the right talent, while supporting individuals in building meaningful professional paths. Its business model brings together several specialised business lines, each contributing complementary expertise and services that collectively deliver a comprehensive and tailored approach to workforce management. Its activities therefore span from workforce administration and recruitment to training, consultancy, and outplacement programmes.

The Group's diversified portfolio comprises the following specialised brands and business lines:

- **Gi Group** simplifies workforce management by delivering flexible staffing solutions across industries and roles. From sourcing to scheduling, it manages large and complex workforces with precision, combining expertise with a human-centred approach.
- **Grafton** supports organisations in securing top talent, whether for individual placements or large-scale professional staffing projects, ensuring efficiency and measurable results.
- **Tack TMI** empowers people and organisations to grow through learning and development. With a century-long heritage, it designs engaging experiences across formats, ranging from workshops and assessments to digital learning journeys, coaching, and training interventions.
- **Jobtome** leverages data, technology, and creativity to connect people with the right opportunities. Its programmatic advertising engine and media network enable targeted job campaigns, helping companies reach talent at scale while ensuring candidates find roles that fit.
- **Wyser** partners with companies to identify and recruit talented managers. Through deep market knowledge and tailored consultancy, it offers executive search solutions including headhunting, candidate market mapping, and personality and aptitude assessments.
- **Intoo** supports individuals and organisations through change. Its services, career development, mentoring, outplacement, and change management, are delivered with empathy and impact, enabling companies to lead transformation confidently and sustainably.
- **GI BPO** assists organisations in optimising outsourced processes. Its services, business transformation, operational management, and advanced outsourcing solutions, are delivered with accountability and adaptability, underpinned by strong ethics and lasting partnerships. By integrating the most suitable technologies and methodologies, it enables companies to achieve efficiency and flexibility, managing transformation with confidence and resilience.

Moreover, Gi Group Holding supports a broad and diverse client base, ranging from organisations of all sizes and sectors², to individuals looking to strengthen their skills or manage professional transitions. Operating in 37 countries, the Group engages with a wide spectrum of labour markets and customer segments, adapting its services to different economic and regulatory contexts. Some of these business areas includes:

- Manufacturing;
- Automotive;
- Logistic;
- IT & Consultancy;
- Life Sciences;
- Retail;
- Engineering;
- Contract Center;
- Energy;
- Facility Management& HoReCa;
- Building & Construction;
- Fast Moving Consumer goods;
- Banking & Insurance;
- Fashion & Luxury.

Within its **value chain**, the Group adopts an end-to-end approach that integrates processes, expertise, and technologies throughout the entire employment cycle, creating continuity and value for both companies and candidates. The Group does not merely act as an intermediary between supply and demand; it positions itself as a strategic partner for both companies and candidates, accompanying them throughout the entire employment cycle.

² Gi Group Holding is not active in the fossil fuel sector, chemical production under Division 20.2 of Regulation (EC) No 1893/2006, the controversial weapons industry, or the cultivation and production of tobacco



1. UPSTREAM VALUE CHAIN

- **Suppliers and Business Partners** – external organisations and service providers that contribute to the delivery of HR solutions.
- **Clients** – companies that, in some cases, act upstream as providers of training or onboarding services linked to the integration of new resources into their organisations.
- **Candidates** – job seekers benefiting from career opportunities, training, and tailored support for professional development.

2. CORE OPERATIONS

- **Talent sourcing & attraction:** Identifying and engaging with potential candidates through sourcing strategies and compelling employer branding.
- **Talent hire & management:** Streamlining the hiring process and efficiently managing talent to ensure optimal alignment with business needs.
- **Talent development:** Providing training and development programs to upskill employees, ensuring they are equipped to meet current and future challenges.
- **Talent care:** Focusing on employee well-being and retention through comprehensive support and career development initiatives.

3. DOWNSTREAM VALUE CHAIN

- **Candidates** – job seekers benefiting from career opportunities, training, and tailored support for professional development.
- **Clients** – organizations that receive integrated HR solutions, staffing services, and consultancy to strengthen their workforce and achieve sustainable results.



SBM-2 Interests and views of stakeholders

Gi Group Holding considers stakeholder engagement a core element of its strategy. Dialogue with clients, workers, institutions, communities, partners, and investors takes place through consultations, satisfaction surveys, cultural initiatives, and periodic communications. This is complemented by a materiality analysis, which makes it possible to identify the issues most relevant to stakeholders and integrate them into the business model.

Understanding their expectations is crucial for guiding the Group's strategic decisions. Companies seek flexibility and access to qualified talent, while workers look for continuity, opportunities for career growth, and a quality work experience. Institutions expect inclusion and sustainable employment; investors prioritize transparency and reliable performance; and local communities call for a positive impact on the territory. Listening to and interpreting these interests enables Gi Group Holding to reinforce its mission of improving the world of work, ensuring that its strategy and business model concretely reflect the priorities of its key stakeholders.

Starting with a first analysis in 2024, which was consolidated in 2025, Gi Group Holding enhanced its stakeholder engagement framework by launching its first Double Materiality Assessment, a structured process designed to capture the perspectives, priorities, and expectations of all relevant stakeholder clusters. Members of the administrative, management, and supervisory bodies were kept fully informed of stakeholders' interests through a combination of dedicated sessions, targeted surveys, and structured feedback mechanisms.

Through this process, the members of the governing bodies gained a comprehensive understanding of the significant impacts, risks, and opportunities facing the organisation, which has enabled a structured evaluation of stakeholders' priorities and the integration of these perspectives into the Group's overall strategy, governance model, and long-term sustainability vision.

Stakeholder Engagement

With the advent of the CSRD, actively listening to and engaging with stakeholders has become increasingly essential to understanding their needs, interests, and expectations. A structured and proactive stakeholder engagement strategy can help foster long-term relationships while supporting the Group's overarching its strategic goals.

In 2025, Gi Group Holding significantly strengthened its stakeholder engagement efforts by inviting top management, employees, trade unions, institutions, clients, and associations to actively contribute to its first Double Materiality Assessment (DMA).

Through dedicated sessions, stakeholders were given the opportunity to explore the Group's sustainability initiatives, contribute meaningfully to the process, and provide valuable feedback. This inclusive approach ensured that their perspectives and priorities were duly considered. The insights gathered through these engagements and the stakeholders' survey supported the final validation and definition of the impacts, risks, and opportunities identified as part of the double materiality analysis.

The stakeholders involved in the DMA and the purpose of their engagement are outlined below. All stakeholder clusters participated in informational sessions on double materiality and were invited to complete the questionnaire with questions structured by stakeholder group and aligned with the topics most relevant to their perspectives, ensuring a robust and informed assessment of impacts, risks, and opportunities.

Stakeholder	Engagement	Purpose of engagement
Top Management	- Double materiality training session - Questionnaires	- Inside perspective - Top-down approach on strategy and business approach
Employees	- Double materiality training session - Questionnaires	- Inclusivity - Constant dialogue across different departments and countries - Input on strategy and business model from their perception and experiences
Trade Unions organizations	- Double materiality training session - Questionnaires	- Collaboration and dialogue - Talent's representations
Clients	- Double materiality training session - Questionnaires	- Customers loyalty - Delivering the Group's idea of sustainability and requirements - External perspective
Institutions	- Double materiality training session - Questionnaires	- Industry alignment - Network growth
Associations (NGOs)	- Double materiality training session - Questionnaires	- Initiatives development - Communities support

SBM-3 Interaction of material impacts risks and opportunities with strategy and business model, and financial effects

Gi Group Holding's double materiality assessment, conducted to identify and evaluate its impacts, risks, and opportunities (hereinafter also referred to as "IROs"), was performed in accordance with the ESRS reporting requirements. The assessment considered both financial materiality, aimed at identifying sustainability-related matters that may affect the Group's financial performance and position, and impact materiality, focused on evaluating the significant effects generated by the Group's activities on people, the environment, and the wider socio-economic context. This approach supported a comprehensive, transparent, and stakeholder-informed reporting process.

To further refine and validate the assessment, the Group engaged with its key stakeholders to gather their perspectives on the relevance and significance of the identified sustainability matters. Stakeholder engagement activities provided valuable insights into stakeholders' expectations and priorities, supporting the evaluation and finalisation of the impacts, risks, and opportunities considered within the double materiality assessment.

As previously described, the Group's sustainability approach is guided by the Sustainable Work Manifesto, which represents a key reference framework for its sustainability governance. The Sustainable Work Manifesto outlines the principles and commitments that guide the Group's actions, both internally and externally, and identifies the main areas of focus underpinning its sustainability strategy. The Double Materiality Assessment was therefore conducted consistently with the Group's sustainability vision and strategic priorities. For more information on the Sustainable Work Manifesto refer to paragraph GOV-1 *The role of administrative, management and supervisory bodies in relation to sustainability*.

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

The methodology for the Double Materiality Assessment began with an analysis of the Group's sustainability priorities, as outlined in the Sustainable Work Manifesto, together with an assessment of the external context in which Gi Group Holding operates.

This included consideration of relevant market trends, sector-specific developments, and broader sustainability challenges affecting the employment and human capital ecosystem, in order to identify the topics most relevant to the Group and its stakeholders.

Based on these inputs, a long list of potentially relevant sustainability matters was developed and assessed according to their relevance to Gi Group Holding. The analysis incorporated the principles and focus areas identified in the Sustainable Work Manifesto and the sustainability matters outlined in *Appendix A – List of topics*, supporting a structured and consistent approach to identifying material sustainability matters and linking them to the corresponding impacts, risks, and opportunities (IROs). This process also integrated an assessment of the Group's value chain to ensure a broader and more comprehensive understanding of where material impacts, risks, and opportunities may arise. The analysis highlighted that the majority of identified IROs relate to the Group's own operations and downstream activities, while fewer material matters were identified in the upstream value chain.

Once this list has been developed the next step has been to structure a methodology to evaluate the relevance of the IROs.

The **impact materiality** assessment requires the undertaking to set quantitative and qualitative thresholds so that it is possible to assess whether an impact can be defined as actual or as potential. Once this first phase is assessed the undertaking sets specific criteria to evaluate the impacts.

For actual impacts, stakeholders evaluate three main criteria: severity, which measures the scale of the impact; scope, which assesses how widespread the impact is; and, in the case of negative impacts only, the irremediable character, which considers the extent to which the impact can be remediated.

For potential impacts, an additional criterion is considered alongside the above-mentioned factors: probability, which assesses the likelihood of the impact occurring. This evaluation is always considered in relation to the potential effects that may arise in the short, medium, or long term³.

Following the impact materiality assessment, the Group also conducted the **financial materiality** assessment, which focuses on identifying material risks and opportunities. These may stem from the impacts already mapped or from other factors directly linked to financial outcomes, including performance, financial position, cash flows, and access to, or cost of, capital. Financial materiality may also arise from dependencies on natural or social resources that could generate financial effects.

Each risk and opportunity is evaluated in terms of its likelihood of occurring and its potential magnitude. For the calculation of the magnitude of the **risks**, as Gi Group Holding is yet to introduce an internal risk assessment the Group analysed the risk following these areas.

The first area considered was financial impact, evaluating the potential severity of the risk based on a threshold linked to the Group's EBITDA. The second area was reputational impact, assessing the potential effect on the Group's reputation and considering the level of exposure, from a limited local impact to an international one. The third area was business continuity impact, evaluating whether the risk could disrupt the Group's value chain and potentially limit its operations. The fourth area was strategic impact, assessing whether the risk could require adjustments to the Group's strategy, ranging from changes to specific activities to a broader revision of the overall strategic direction. For **opportunities**, the magnitude assessment was based on four areas as well. The first area considered was financial impact, evaluating the potential value of the opportunity based on a threshold linked to the Group's EBITDA. The second area was reputational impact, assessing the significance of the opportunity in enhancing the Group's reputation, from a limited local perspective to an international one. The third area was cost savings impact, evaluating the potential contribution of the opportunity to the Group's efficiency and savings. The fourth area was potential market size impact, assessing the opportunity's potential contribution to the Group's market expansion.

Finally, the magnitude assessment for both risks and opportunities was combined with an evaluation of probability, considering the likelihood of the event occurring and the potential timeframe of its occurrence, whether in the short, medium, or long term.

The evaluation of both the impact materiality and the financial materiality considered a scale going from "1" to "4", from less relevant to a critical consideration. Aligned with an internal matrix the Group has then set a threshold to define the area in which an assessed IRO can be considered material for the Double Materiality Assessment. In the assessment of IROs related to human rights topics, the Group assigned a higher probability rating to ensure that these issues are treated as a priority.

³The Group considered the time horizons in alignment with the ESRS: defining the short-term time horizon as the period adopted for the financial statements' reporting period, the medium-term time horizon as the period from the end of the short-term reporting period up to five years, and the long-term time horizon as any period beyond five years.

IRO-2 Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement

ESRS	Description	IRO	Value chain	Time horizon
E1 – Climate change	Production of carbon emissions due to the fuel consumption of the company fleet for travel.	Negative impact	Own operations	Medium term
S1 – Own Workforce – Corporate employees	Increase employee belonging and reduce incidents of discrimination or harassment by creating and spreading a culture of equity, inclusion and valorisation of diversity	Positive impact	Own operations	Medium term
S1 – Own Workforce – Corporate employees	Creating a higher employee engagement and satisfaction by the adoption of policies and initiatives aimed at guaranteeing equal opportunities and improving employees' professional and personal development	Positive impact	Own operations	Medium term
S1 – Own Workforce – Corporate employees	Enhancing employee's satisfaction resulting from the reskilling and upskilling over competence required in the employability sector	Positive impact	Own operations	Short term
S1 – Own Workforce – Corporate employees	Psycho-physical wellbeing and motivation of the employees resulting from the possibility of reconciling work duties and family responsibilities and from an adequate offer of flexibility of performance (time and place of work)	Positive impact	Own operations	Short term
S1 – Own Workforce – Corporate employees	Employee satisfaction by the Group alignment of workers with valid contracts and regulations and the presence of collective agreements and engagement opportunities for own workforce	Positive impact	Own operations	Short term
S1 – Own Workforce – Corporate employees	Data breaches from external attacks because of poor security systems and no specific mandatory training in this area	Negative impact	Own operations	Short term
S1 – Own Workforce – Temporary agency workers	Workers' satisfaction and skills advancement by the adjustment of trainings in relation with the development of the labour market needs and continuously evolving with the profession demand	Positive impact	Own operations	Short term
S1 – Own Workforce – Temporary agency workers	Data breaches from external attacks because of poor security systems and no specific mandatory training in this area	Negative impact	Own operations	Short term
S1 – Own Workforce – Temporary agency workers	Business growth resulting from higher attraction thanks to the diversification of sectors of the company and the attention placed in the search of diversified profiles	Opportunity	Own operations	Medium term

ESRS	Description	IRO	Value chain	Time horizon
S1 – Own Workforce – Temporary agency workers	Revenue growth thanks to the optimization of search and selection processes through artificial intelligence, which allows to offer a faster, more targeted, and more competitive service.	Opportunity	Own operations	Medium term
S1 – Own Workforce – Temporary agency workers	Increased corporate reputation through regulatory compliance with human rights	Opportunity	Own operations	Medium term
S4 – Consumers and End-users	Lower revenues due to an inability to meet market demands, caused by the unavailability of skilled labour	Risk	Own operation and downstream	Short term
G1 – Business conduct	Dissemination of a conscious and adequate culture of ethics through appropriate training given to own employees	Positive impact	Own operations	Medium term
Entity-specific	Creation of local partnership opportunities and participation in social, cultural and educational initiatives, with concrete and replicable projects aimed at promoting a more inclusive and equal job market which contributes to communities' protection and growth	Positive impact	Own operation and downstream	Long term
Entity-specific	Increased company reputation through the promotion of initiatives with social aims	Opportunity	Own operation and downstream	Medium term

2.

Environmental Information

Climate change represents one of the major global sustainability challenges and is also an area of attention for Gi Group Holding. In line with the principles of the ESRS, the Group progressively assesses and manages its climate-related impacts, risks and opportunities, taking into account the nature of its activities and the context in which it operates.

Although climate change is not the area with the greatest impact compared with other sustainability issues, some of the Group's legal entities have already adopted a comprehensive approach to the issue, including through environmental management systems compliant with the ISO 14001 standard.

In recent years, Gi Group Holding has embarked on a structured process aimed at strengthening environmental monitoring practices at Group level and integrating climate considerations into its strategic assessments, with a view to promoting responsibility, transparency and continuous improvement.

ESRS E1-1 Transition plan for climate change mitigation

Gi Group Holding is assessing the development of a climate transition plan aligned with the Paris Agreement, with the objective of contributing to limiting global warming to 1.5°C.

As part of this assessment, the Group is evaluating the potential definition of greenhouse gas emission reduction targets and the actions required to achieve them, in line with its emissions profile and operating context.

Starting from the current reporting period, the Group has initiated the monitoring of Scope 3 emissions, in addition to Scope 1 and Scope 2 emissions, as a data basis to support future assessments and strategic decisions.

Any future climate transition plan would be designed to be integrated into the Group's business strategy and financial planning processes, in line with the requirements of ESRS E1.

ESRS E1-2 Identification of climate-related risks and scenario analysis

The double materiality analysis has not identified any material climate-related risks. Therefore, no material physical or transition climate-related risks have been identified for the Group's activities. As a result, a structured methodology for climate scenario analysis has not yet been developed with regard to the exposure of the undertaking's own operations and upstream and downstream value chain to climate-related hazards or to transition events and trends. Likewise, no climate scenario analysis has been performed to date, and no scenario ranges, key assumptions, scope of application, or time horizons have been defined.

ESRS E1-3 Resilience in relation to climate change

In the absence of identified material climate-related risks and of a structured climate scenario analysis, a formal assessment of the resilience of the Group's strategy and business model to climate-related risks is not currently available. Similarly, there is currently no formal transition plan in place under ESRS E1, nor a systematic assessment of mitigation and adaptation actions as required by the standard. However, the Group continuously monitors developments in the sustainability and climate change landscape and remains committed to progressively integrating climate-related considerations into its strategy and operating model, where relevant.

ESRS E1-4 Policies related to climate change

IRO	POLICY OF REFERENCE
Production of carbon emissions due to the fuel consumption of the Company fleet for travel	- Environmental Global Policy

Environmental Global Policy

In 2025, Gi Group Holding adopted the Environmental Global Policy, formalizing its commitment to integrate environmental sustainability into all business processes and decisions. The purpose of the Policy is to minimize the Group's environmental impact, promote a culture of responsibility, and ensure compliance with local and international regulations, contributing to long-term sustainable growth.

The Policy applies to the entire Group globally, covering all companies, employees, and collaborators, and extends to the value chain by requiring suppliers, partners, and clients to adhere to the same environmental principles through contractual agreements and engagement initiatives. Responsibility for implementation lies with the Board of Directors, the CEO, Top Management, and the Global ESG Team, supported by HR for training and awareness activities. Stakeholder interests were considered through materiality assessments and engagement processes, ensuring alignment with priority issues such as energy consumption and emissions reduction.

The Policy's main contents include commitments to reduce energy intensity, starting from 2025 as the baseline. For more information on target refer to chapter *E1-6 Targets related to climate change*.

The policy is grounded in international standards and frameworks, including the UN Global Compact Principles (7, 8, 9), the UN 2030 Agenda, the Paris Agreement, ISO 14001, the GHG Protocol, and GRI Standards, and aligns with the UN Guiding Principles on Business and Human Rights, reinforcing the Group's role in promoting environmental responsibility across its operations and value chain.

ESRS E1-5 Actions and resources in relation to climate change

Throughout 2025 Gi Group Holding continued to strengthen awareness across its organisation, to reduce its environmental footprint, and foster a culture of responsibility throughout its global workforce. Embedding sustainability into its daily operations remains a priority for the Group. In this context, the ISO 14001 framework continues to serve as a key reference for structuring environmental management systems and guiding organisations in the integration of sustainability principles into their processes.

The Group's global headquarters in **Italy** maintained its **ISO 14001:2015 certification** during the year, reflecting a consistent operational commitment to environmental responsibility and alignment with the broader objectives of its sustainability strategy. In 2025 the countries with an ISO 14001 certification were legal entities within **China, Spain, Turkey and the UK**.

Most countries have contributed by implementing targeted initiatives adapted to local contexts, with a particular focus on energy efficiency, responsible resource management, and sustainable infrastructure.

In **India**, several practical measures were introduced, including the use of LED bulbs across premises, ensuring that equipment is powered down after working hours, switching off lights when not in use, and maximizing the use of natural daylight in order to reduce reliance on artificial lighting. Simple actions but which can have a huge impact on their emissions.

In **France**, the focus was also placed on sustainable building management. The site is certified with the BREEAM label, which assesses and recognises the environmental performance and sustainability of buildings across multiple areas, including energy efficiency, resource management, and the well-being of occupants. This certification supports the alignment of the site with recognised environmental standards and contributes to improving operational efficiency and reducing environmental impacts.

In **Portugal and Chile**, initiatives were mainly focused on lighting upgrades, with the progressive replacement of traditional lighting systems with LED technology, contributing to reduced energy consumption and improved operational efficiency.

Overall, these actions reflect a coordinated group-wide effort to reduce environmental impact and continuously improve energy performance across all locations.

ESRS E1-6 Targets related to climate change

The new Environmental Global Policy establishes a set of key performance indicators (KPIs) that will guide the Group's environmental performance and support the achievement of its long-term sustainability objectives. Using 2025 as the baseline year, the Group through the policy commits to progressively increase the share of renewable energy generated and consumed internally, with the ambition of reaching 100% renewable energy use by 2050.

To strengthen energy efficiency across operations, the Group will monitor energy consumption promoting continuous improvements in the efficient use of energy resources.

The policy sets a net zero target by 2050 across Scope 1, 2 and 3. As an intermediate milestone, the Group aims to reduce the intensity of its Scope 1 and Scope 2 emissions by 20% by 2030, measured in relation to revenue generation. Moreover, the transition towards lower-carbon mobility is further supported through a target to reduce emissions from the Group vehicles, achieving an average emission level of less than 60 grams of CO₂ per kilometre travelled by 2030.

In addition, the Policy promotes the responsible use of natural resources through a commitment to reduce paper consumption across the Group. By 2030, the amount of paper purchased per employee is expected to decrease by 50% compared to the 2025 baseline. Together, these targets provide a structured framework for improving environmental performance, reducing the Group's carbon footprint, and supporting the transition towards a more sustainable business model.

KPI	BASELINE	TARGET
% of energy produced from renewable sources used within the Group	2025	100% by 2050
GJ of energy consumed per million euros of Group turnover	2025	-
Emission Scope 1, 2 and 3	2025	Net Zero by 2050
Scope 1 and 2 emissions intensity (Tons of CO ₂ per million euros of Group revenue)	2025	-20% by 2030
Grams of CO ₂ per Km travelled by Company cars	2025	<60 g/km by 2030
Amount of paper per capita purchased per year in the Group	2025	-50% by 2030

ESRS E1-7 Energy consumption and mix

Gi Group Holding recognizes the importance of contributing to the energy transition and is committed to managing and progressively reducing its environmental impact in line with sustainability objectives and applicable regulatory requirements. A responsible approach to energy management, together with transparent reporting of GHG emissions, underpins the Group's commitment to integrity, accountability and openness in its sustainability practices.

In 2025, energy consumption from fossil sources represents 94% of the Group's total energy consumption. It is composed by the energy consumption of approximately 52% from crude oil and petroleum products, while natural gas and purchased electricity from fossil sources are each accounted for around 24% of the total.

Nearly 6% of the total energy consumption of the Group is composed by renewable sources, reflecting the Group's commitment to increasing the use of renewable energy. This achievement was mainly driven by **Gi Group S.p.A.**, which holds a Guarantee of Origin (GO) certificate covering 100% of its electricity consumption from renewable sources. GO certificates certify the renewable origin of purchased electricity, ensuring transparency and traceability of energy consumption. Their adoption supports Gi Group's commitment to reducing their Scope 2 emissions as well.

Under the energy supply contracts signed with Dolomiti Energia, Gi Group offsets the emissions associated with natural gas consumption. During the reporting period, natural gas consumption in Italy amounted to 225,062 m³; the related CO₂ emissions are directly offset by the supplier through the purchase and retirement of carbon credits, in accordance with the contractual terms agreed with Gi Group.

ENERGY CONSUMPTION AND MIX	2025 (MWH)
Total energy consumption from fossil sources	22.210
Fuel consumption from coal and coal products	-
Fuel consumption from crude oil and petroleum products	11.497
Fuel consumption from natural gas	5.352
Fuel consumption from other fossil sources	-
Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	5.361
Percentage of fossil sources in total energy consumption	94%
Total energy consumption from nuclear sources	-
Percentage of energy consumption from nuclear sources in total energy consumption	-
Total energy consumption from renewable sources	1.359
Percentage of renewable sources in total energy consumption	5,8%
TOTAL ENERGY CONSUMPTION	23.569

For certain environmental data points, estimates have been applied due to challenges in retrieving complete and consistent information across all locations. Where direct consumption data were not available, the Group used estimation methodologies based on available operational information, such as the number of employees and the floor area of offices. For electricity and gas consumption, estimates were developed using recognised approaches for assessing building energy consumption, including proxy data methodologies such as those applied in the CURB (Climate Action for Urban Sustainability)⁴ tool, which estimates energy use based on building characteristics and available contextual information. In addition, estimates were applied to the fuel consumption data of the car fleet where complete information was not available. These approaches allowed the Group to provide a more comprehensive representation of its environmental performance while acknowledging the inherent uncertainty associated with estimated data.

ESRS E1-8 Gross scope 1, 2, 3 GHG emissions

Greenhouse gas emissions generated by the Group's activities are analysed and reported by distinguishing between direct and indirect emissions, in line with the main international reporting standards defined by the GHG Protocol Corporate Accounting and Reporting Standard (2004).

Direct emissions, classified as **Scope 1**, arise from sources owned or controlled by the Group. It includes emissions associated with fuel consumption used in operational processes and activities. These primarily consist of diesel and gasoline used for corporate mobility and to power vehicles and equipment, as well as natural gas used for energy needs. In addition, biofuels contribute to the Group's energy demand with a different emissions profile compared to fossil fuels, while emissions from refrigerant gases are linked to the use and management of air conditioning and refrigeration systems. Together, these sources represent the main direct emission categories on which the Group focuses its monitoring and progressive reduction efforts.

Alongside direct emissions, the Group also considers indirect emissions, divided into Scope 2 and Scope 3. **Scope 2** includes emissions associated with purchased and consumed energy, particularly electricity. The calculation includes both location and market-based methods.

Scope 3, on the other hand, encompasses all other indirect emissions occurring along the value chain which, although not directly generated by assets owned by the Group, are related to its value chain. In line with its business model, the Group has identified and reported the most significant categories, including those related to **Category 1 – Purchased goods and services**, **Category 2 – Capital goods**, **Category 3 – Fuel and Energy Related Activities [not included in scope 1 or scope 2]**, **Category 5 – Waste generated in operations**, **Category 6 – Business travel**, and **Category 7 – Employee commuting**. This approach enables a more comprehensive view of the overall carbon footprint and helps identify priority areas for action within the Group's direct operational boundaries.

⁴ For more information on the CURB refer to: [The CURB Tool: Climate Action for Urban Sustainability | NDC Partnership](#)

In 2025, the Group's Scope 3 emissions were mainly driven by Category 1 – Purchased goods and services, which accounted for 69% of total Scope 3 emissions. This reflects the relevance of emissions associated with the Group's value chain, particularly those related to the goods and services purchased to support its operations. Category 7 – Employee commuting represented the second most significant source of Scope 3 emissions, accounting for 24% of total emissions, highlighting the contribution of workforce mobility to the Group's indirect emissions profile.

The remaining Scope 3 categories represented a limited share of total emissions, including Category 3 – Fuel and energy-related activities (4%), Category 6 – Business travel (3%), and Category 2 – Capital goods and Category 5 – Waste generated in operations, which each accounted for less than 1% of total Scope 3 emissions. The distribution confirms that the Group's main areas of focus for reducing indirect emissions are linked to its supply chain and employee mobility.

TOTAL SCOPE 1,2,3 GHG EMISSIONS	2025 (tCO ₂ eq)
Scope 1 GHG emissions⁵	4.088
Scope 2 GHG emissions – location based	1.115
Scope 2 GHG emissions – market based	1.235
Scope 3 GHG emissions	36.581
Cat. 1 - Purchased goods and services	25.132
Of which sub-category: cloud computing and data centre services	0
Cat. 2 - Capital goods	0,82
Cat. 3 - Fuel- and energy-related activities (not included in scope 1 or 2)	1.277
Cat. 4 - Upstream transportation and distribution	-
Cat. 5 - Waste generated in operations	1,38
Cat. 6 - Business travel	1.275
Cat. 7 - Employee commuting	8.895
Cat. 8 - Upstream leased assets	-
Cat. 9 - Downstream transportation and distribution	-
Cat. 10 - Processing of sold products	-
Cat. 11 - Use of sold products	-
Cat. 12 - End-of-life treatment of sold products	-
Cat. 13 - Downstream leased assets	-
Cat. 14 - Franchises	-
Cat. 15 - Investments	-

The Scope 3 emissions analysis was conducted by collecting data directly from the Group's individual countries, as well as financial consolidated data, therefore prioritizing the use of primary data. Where complete and accurate information was not available, estimates were developed based on official documentation, industry benchmarks, and market reference tables. All emission factors used for the calculations were sourced from the DEFRA 2025 database in order to ensure methodological consistency and reliability of the results. The calculation approach incorporates both a spend-based methodology and an average-data method, depending on the type and availability of data received from the different countries. Once all data had been collected, the most appropriate approach was selected to ensure accurate and consistent data consolidation. With reference to the Employee Commuting, data collection was carried out through an internal survey distributed to employees, aimed at gathering information on commuting patterns and transportation methods used for home-to-work travel.

⁵ The Group does not operate activities covered by the EU Emission Trading System (EU ETS); therefore, no Scope 1 GHG emissions originate from EU ETS-regulated activities.

3.

Social Information

3.1 Own Workforce

People are a fundamental component of Gi Group Holding's strategy and operations, reflecting the Group's commitment to valuing and developing its workforce. Internationality and multiculturalism are fundamental and distinctive elements of the Holding's identity. In this context, valuing human capital is a strategic priority, not only to enhance employees' quality of life through corporate well-being initiatives, but also to foster the development of their skills and support continuous professional growth. For this reason, Gi Group Holding regularly reports quantitative social data, highlighting its commitment to monitoring and enhancing its human capital.

As an employment services provider, Gi Group operates across a wide range of roles and professional categories, including **corporate employees**, **outsourced personnel** and **temporary agency workers** assigned to client companies.

Although all three clusters form part of Gi Group Holding's "own workforce", in the context of this document the term is predominantly used to refer to corporate employees and outsourced workers.

Due to this distinct nature of employment relationships differing in terms of contractual structure, work environments, and operational contexts, the calculation and reporting of the data for this report, in alignment with the requests of the ESRS standards, have been separated to ensure a correct and accurate representation of the information reported. Although a more detailed analysis of the three macro-clusters that make up Gi Group Holding own workforce would be necessary, the distinction proposed in this section allows for a clearer understanding of the specific dynamics and impacts related to each population, reflecting the Group's diverse organizational structure and sector-specific characteristics.

In line with sustainability reporting requirements, Gi Group Holding's own workforce includes all individuals who are directly employed by the Group and contribute to the execution of its activities and services. For the purposes of this report, the own workforce is classified into two main categories: corporate employees and outsourced workers, as defined below.



Corporate Employees

Corporate employees are individuals who are in an employment relationship with Gi Group Holding, in accordance with applicable national laws and regulations. This category includes all individuals who hold a direct employment contract with a Group Company and perform corporate, managerial, or support functions within the organization. Curricular interns and external collaborators are not included in this definition, but they enter in the category of non-employees as defined by the ESRS S1-6.

Outsourced workers

Outsourced workers are individuals who have a direct employment contract with one of the Group Company and are engaged in outsourced activities for client organizations. Outsourcing refers to the delegation of a specific function, activity, or project to business service vendor, which assumes full responsibility for managing the related operations. In this context, Gi Group Holding's companies not only provide the workforce but also oversees the operational and managerial aspects of the service, while the client companies focus on the expected outcomes.

ESRS S1-1 Policies related to own workforce

IRO	POLICY OF REFERENCE
Increase employee belonging and reduce incidents of discrimination or harassment by creating and spreading a culture of equity, inclusion and valorisation of diversity.	- Diversity, Equity and Inclusion Global Policy
Creating a higher employee engagement and satisfaction by the adoption of policies and initiatives aimed at guaranteeing equal opportunities and improving employees' professional and personal development.	- Diversity, Equity and Inclusion Global Policy - Career Planning Policy (only corporate employees) - Succession Planning Policy (only corporate employees)
Enhancing employee's satisfaction resulting from the reskilling and upskilling over competence required in the employability sector.	- International Training Policy
Psycho-physical wellbeing and motivation of the employees resulting from the possibility of reconciling work duties and family responsibilities and from an adequate offer of flexibility of performance (time and place of work).	- Health & Safety Global Policy - Global framework regulation on smart working
Employee satisfaction by the Group alignment of workers with valid contracts and regulations and the presence of collective agreements and engagement opportunities for own workforce.	- Fundamental human rights at work Global Policy - Child labour prevention and remedy & young workers protection Global Policy - Elimination of all forms of forced and compulsory labour, modern slavery and human trafficking Global Policy
Data breaches from external attacks because of poor security systems and no specific mandatory training in this area.	- Minimum data protection requirements – guidelines

The Group's policies and frameworks are designed to foster an inclusive, equitable, and supportive work environment while ensuring compliance with global standards. They aim to strengthen employee belonging, engagement, and satisfaction through initiatives that promote diversity, equal opportunities, and professional growth. At the same time, these policies address critical aspects such as continuous learning and skills development, work-life balance, and psycho-physical well-being. Furthermore, they uphold fundamental human rights at work, prevent exploitative practices, and guarantee alignment with valid contracts and collective agreements. Complementary measures ensure data protection and security through mandatory guidelines and training, reinforcing the Group's commitment to safeguarding both people and information. These priorities reflect the impact, risks, and opportunities identified as material in the Group's Double Materiality Assessment, ensuring that policies are not only compliant but strategically aligned with sustainability commitment of the Group.

Across all the Group policies – except for the Career Planning Policy and the Succession Training Policy that only refers to corporate employees – the scope of application, extent, and responsibility are consistent. The scope covers all companies directly or indirectly controlled by Gi Group Holding, applying to employees, candidates, workers, interns, consultants, contractors, and stakeholders involved in the Group's business relationships and made available on the Group Intranet. Policies extend across the entire value chain, including external suppliers, clients, and partners, to ensure that the principles outlined are embedded in all business operations and relationships. The responsibility for implementation lies within the Parent Company's Board of Directors, which approves the policies and ensures a consistent approach across all Group companies. Each entity within the Group formally adopts the policies and is responsible for their effective implementation, as well as for promoting awareness and training on their principles and commitments. Moreover, stakeholder opinions are taken into account in compliance with applicable laws and recognized international standards, guiding decisions and priorities in the development of the Group's policies. In addition, all policies are implemented in alignment with the Sustainable Work Manifesto, which serves as a guiding framework for the Group's commitments and actions.

The Group policies are developed in alignment with internationally recognised principles and frameworks relating to human rights, labour standards, social responsibility, diversity and inclusion, data protection, and responsible business conduct.

In particular, the policies are structured following the conventions, declarations and recommendations of the International Labour Organization (ILO), including the ILO Fundamental Conventions and other relevant instruments concerning equality, non-discrimination, freedom of association, collective bargaining, employment relationships, the protection of children's rights, the prevention of forced labour and human trafficking, and the promotion of safe and respectful workplaces. They also reflect the principles and standards established by the United Nations system, including the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the United Nations Convention on the Rights of the Child, the UN Global Compact Principles, and other relevant international human rights instruments.

At the European level, the policies take into account the principles enshrined in the Charter of Fundamental Rights of the European Union, together with applicable European regulatory frameworks and guidelines, including those relating to the protection of personal data and privacy rights.

Where relevant, the Group's policies also draw upon internationally recognised management standards, certification schemes, and voluntary frameworks aimed at promoting social accountability, diversity and inclusion, gender equality, ethical business practices, and responsible employment. These include standards and guidance such as ISO 30415, UNI/PdR 125:2022, SA8000, PAS 24000, and other sector-specific frameworks and codes of conduct that support the implementation of the Group's commitments and continuous improvement approach.

Diversity, Equity and Inclusion Global Policy

In 2024, Gi Group Holding adopted the Diversity, Equity and Inclusion Global Policy, aimed at promoting an equitable, inclusive and respectful working environment that values individual differences.

The purpose of the Policy is to ensure equality, fairness and respect for all people working within the Group, preventing any form of discrimination and promoting a culture based on meritocracy, inclusion and mutual respect. It supports decision-making grounded in equity and fairness, fostering the full expression of everyone's potential as a driver of collective progress.

The main contents of the Policy include preventing discrimination and harassment, ensuring equal pay, providing fair access to training and career development. It focuses on creating safe, respectful and inclusive workplaces, supporting work-life balance, and embedding equity and merit-based practices across all HR and business processes. Its implementation is supported by mandatory training, awareness programs and monitoring of key DEI indicators which form part of the implementation process.



International Training Policy

Gi Group Holding's training policy adopted in 2018, has the objective of defining guidelines for managing internal training, including learning objectives, course types, processes, stakeholders involved, and responsibilities. The policy establishes an international and local framework to ensure consistency, quality, and effectiveness of development programs, closely aligned with the Group's strategic priorities.

The scope covers employees with permanent contracts and fixed-term contracts of at least 12 months. The recipients and main implementers are Regional, Country, HR, Line, and Staff International Managers, who are responsible for defining and disseminating training processes within their respective organizations.

The Training Policy defines the Group's approach to learning and development, positioning it as a strategic lever for building skills and supporting business objectives. It organizes training into two course types: international and local, across four thematic areas: entry-level, managerial, professional, and mandatory.

Global courses, designed and delivered by the Global HR Department, foster the Group's global strategy and bring together mixed management cohorts from different countries, Practices, and Global Functions.

Local courses, managed by Country Managers and Local HR teams, address country-specific needs while remaining aligned with international priorities.

The policy states the need of mandatory courses as well, which cover regulatory requirements such as health and safety, anti-corruption, and data privacy; these are generally delivered locally, while global-impact regulations like GDPR are managed internationally.

The training methods are selected through a needs analysis and include on-the-job learning, classroom sessions with internal or external trainers, individual coaching or mentoring, and online or virtual learning via Docebo, the Group's Learning Management System (LMS).

Career Planning Policy

The Career Planning Policy, adopted in March 2021, formalizes the Group's commitment to fostering internal growth and professional development opportunities, aligned with the Group's Code of Ethics. It applies across the entire Group, covering all internal employees globally.

The policy's objective is to ensure a transparent, fair, and merit-based process for career progression, supporting employee engagement and retention while promoting equal opportunities.

The policy outlines key drivers such as eligibility requirements, performance-based criteria, internal promotion priorities, and career development pathways beyond formal promotions, including expanded responsibilities and skill enhancement. Through these measures, the policy reinforces the Group's commitment to sustainable people development and organizational resilience.

Succession Planning Policy

The Succession Planning Policy, adopted in April 2021, in line with the Diversity, Equity and Inclusion policy principles, establishes a continuous process to identify, develop, and retain a pipeline of talent capable of stepping into key leadership roles, ensuring business continuity and minimizing vacancies caused by retirements, resignations, or new opportunities. It applies to internal employees in critical leadership positions, with all HR Managers and Senior Management as the primary recipients and implementers responsible for governance and decision-making on leadership continuity. The policy reflects consideration for internal stakeholders by promoting fairness and non-discrimination in assessments, safeguarding confidentiality around nominations, ensuring targeted development to close skills gaps, and applying consistent, transparent methodology, thereby supporting employee motivation and organizational resilience.

The policy reflects a strong commitment to internal stakeholders by promoting fairness and non-discrimination in assessments, safeguarding confidentiality in nominations, ensuring targeted development to close skills gaps, and applying a consistent, transparent methodology that supports both employee motivation and organizational resilience. This approach is implemented through a structured 10-step process: identifying critical roles and their incumbents; defining the competencies required; assessing the likelihood of vacancies; mapping potential successors; matching competencies to role requirements; considering external recruitment if necessary; selecting a successor under strict confidentiality; building a personalized development plan (PDP); monitoring progress; and, if the critical role does not become vacant within the expected timeframe, providing alternative career paths to maintain engagement and growth.

Health & Safety Global Policy

In 2025, the Group took action to define its Global Health & Safety Policy with the aim of promoting the physical and psychological wellbeing of employees and ensuring a safe, healthy, and inclusive work environment. While the policy has not yet been formally implemented in the reporting period, its 2026 adoption is fully aligned with the Group's strategic objectives for employee health and safety.

This initiative seeks to foster awareness, build competence, and nurture a shared culture of health and safety among all stakeholders, ensuring that safety principles are integrated into daily operations and decision-making.

The effectiveness of the Policy will be assessed through monitoring its implementation progress, compliance with health and safety standards, and the achievement of defined wellbeing and safety targets.

Global Framework Regulation on Smart Working

In 2022, Gi Group Holding adopted the Smart Working Policy, aimed at introducing innovative organizational solutions that enhance flexibility, efficiency and employee wellbeing. The policy applies to all corporate employees, including part-time and fixed-term staff, who may voluntarily adhere to smart working arrangements, in accordance with internal procedures and eligibility criteria defined by the Company.

The purpose of the policy is fourfold:

- | To test and introduce new organizational models that promote a management culture focused on objectives, results and productivity;
- | To strengthen work-life balance measures and support equal opportunities for employees;
- | To promote sustainability by reducing home to work travelling and thus reducing emissions;
- | To optimize workspace and technological resources, improving efficiency in the use of offices and equipment.

The general principles of the Policy ensure that Smart Working is carried out safely, transparently, and consistently across the Group. Highlighting the necessity to complete mandatory training on digital procedures, health and safety, data protection, and information security. In short, the Smart Working Policy represents a key element of Gi Group Holding's strategy to modernize its organizational model, improve employee wellbeing, and contribute to environmental sustainability through smarter and more flexible ways of working.

Fundamental Human Rights at Work Global Policy

Adopted in 2024, the Fundamental Human Rights at Work Global Policy defines the framework through which Gi Group Holding ensures that all its activities respect and promote human and labour rights throughout the organization and its value chain. The policy reinforces the Group's commitment to fair, dignified and safe working conditions for all individuals, both directly employed and indirectly involved through suppliers, contractors and partners.

The purpose of the Policy is to guarantee full compliance of the Group's human resources management and service delivery with internationally recognized labour and human rights standards. Its key objectives are to:

- Combat informal and exploitative labour, ensuring that all forms of unsafe or illegal work are eliminated and that people receive full protection of their rights and benefits;
- Promote inclusion and equality, recognising and supporting the value and capabilities of vulnerable individuals and facilitating access to training and employment opportunities;
- Encourage the evolution of the world of work towards increasingly inclusive, fair and sustainable models, fostering a culture of Sustainable Work across people, organizations and society.

The main contents of the Policy include ensuring respect for human and labour rights in all operations, promoting fair working conditions and equal opportunities, preventing exploitation, forced or child labour, discrimination and harassment, guaranteeing freedom of association and collective bargaining, supporting decent work, health and safety, and fair remuneration throughout the employment relationship, as well as promoting responsible recruitment practices and ethical behaviour within the labour market.

Aligned with the Fundamental Human Rights at Work Global Policy, Gi Group Holding has further strengthened its commitment to human rights through the adoption and promotion of more specific policies, namely the Child Labour Prevention and Remedy & Young Workers Protection Global Policy and the Elimination of All Forms of Forced and Compulsory Labour, Modern Slavery and Human Trafficking Global Policy:

- **Child labour prevention and remedy & young workers protection global policy**

Adopted in 2024, the Child Labour Prevention and Remedy & Young Workers Protection Global Policy define the framework through which Gi Group Holding ensures that children and young workers are protected from risks associated with undeclared, unsafe, or illegal work, and that their educational rights and career development are respected and promoted. The purpose of the Policy is to establish procedures and processes to prevent child labour, protect young workers, and guarantee compliance with relevant laws and internationally recognized human and labour rights standards. The main contents of the Policy include establishing preventive measures against child labour, ensuring educational rights, creating safe and healthy employment pathways for young workers, supporting career development, and promoting awareness and training across the Group and its partners.

- **Elimination of all forms of forced and compulsory labour, modern slavery and human trafficking global policy**

Adopted in 2024 and updated in 2025, the Elimination of All Forms of Forced and Compulsory Labour, Modern Slavery and Human Trafficking Global Policy defines the framework through which Gi Group Holding ensures that its operations and value chain actively combat human trafficking, forced labour, modern slavery, and exploitation of vulnerable workers. The purpose of the Policy is to establish processes and commitments that prevent and eliminate all forms of forced and compulsory labour, human trafficking, and modern slavery, while promoting ethical recruitment practices, worker protection, and compliance with internationally recognized human and labour rights standards.

Minimum Data Protection Requirements - Guidelines

Adopted in 2023, the Minimum Data Protection Requirements – Guidelines define the framework through which Gi Group Holding ensures that personal data are processed in compliance with applicable legislation. The policy reinforces the Group's commitment to protecting personal data, ensuring reliability towards clients, partners, employees, and stakeholders, and avoiding the penalties established by law.

The purpose of the Guidelines is to establish the basic requirements that each Group Legal Entity must implement to guarantee compliance with data protection legislation. This includes ensuring that personal data are processed securely, consistently, and transparently, and that appropriate technical and organizational measures are applied to protect such data. It also aims to provide evidence of compliance, particularly for client requirements and tender participation, thereby fostering trust across all stakeholders.

As all policies, the scope of application covers all companies directly or indirectly controlled by Gi Group Holding. Each Legal Entity is responsible for the compliance of this policy: those based in the EEA (or offering services within the EEA) must use the Guidelines as a strict compliance reference and assess any additional local regulations, while Legal Entities outside the EEA must comply with local regulations where they exist and use the Guidelines as an operational reference. In the absence of local regulations, the Guidelines remain mandatory.

ESRS S1-2 Engagement with own workforce and workers' representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy

Grievances Mechanisms

Whistleblowing channel

In relation to grievance and remedy mechanisms, Gi Group Holding's Whistleblowing Global Policy sets out a formal Group-wide system that enables both internal and external stakeholders to raise concerns and seek remediation.

The Gi Group Holding Reporting Channel applies to all Gi Group Holding's internal and external stakeholders: personnel of the companies of the Group, as well as to third parties acting on its behalf or who in any case obtain information through their professional and work activities at Gi Group Holding and/or at the companies of the Group, legitimate bearers of an interest in the company's business. Reports are submitted preferably through the dedicated on line Gi Group Holding Reporting Channel accessible via www.gigroupholding.com, which provides multiple languages, step-by-step guidance, an anonymity option, secure dialogue with Reporting Officers, document upload and case tracking. As secondary options, reports may be sent by email to CSRT@gi-group.com, or by post or in person to the CSR Team in Milan, in cases where the online channel is temporarily unavailable or inaccessible.

The online platform also allows for verbal reports where necessary. The channel ensures complete and confidential registration and two-way communication with the Whistleblower. Operational responsibility rests with Reporting Officers, who are members of the Global CSR Team, who take charge of the report, initiate the verification and management process, and propose the involvement of Competent Person based on competences and organizational position.

The process is managed in three stages: receipt and preliminary verification, establishment and communication of outcome and finally archiving.

Remedy mechanisms include the definition and implementation of corrective actions, such as training activities or improvements to the internal control system, and, where appropriate, proportionate and dissuasive sanctioning measures are put in place.

To date, no significant risks or critical issues have emerged that specifically affect vulnerable categories of workers such as women or people with disabilities. Consequently, Gi Group has not deemed it necessary to introduce additional measures beyond the general protections already in place. However, the Group continues to closely monitor its working environment to promptly identify any situations of vulnerability and is ready to update its internal policies should be needed or specific risks arise.

Effectiveness is assessed through complete traceability of reports and communications in the digital register, the provision of feedback within a reasonable time-frame, the adequacy and implementation of corrective action plans, the absence of confidentiality breaches or retaliation, and at least annual reporting by the CSRT to the Board of Directors.

Engagement Mechanisms

Energy matrix and Energy Pulse Surveys

Global Human Resources Department oversees the Group-wide employee feedback and listening mechanisms, which are addressed to all employees across Gi Group Holding. The Group considers people feedback a fundamental element in building a sustainable, inclusive, and empowering workplace. To continuously enhance the employee experience, feedback is systematically collected and analysed to identify trends and define action plans aimed at addressing any emerging gaps.

A key tool in this process is the **Energy Matrix**, a comprehensive survey conducted every two years to assess employees' energy levels, engagement, trust, and other critical dimensions. The Energy Matrix is a global survey used to measure the organization's Energy level according to four key pillars: organization wellbeing, trust, people wellbeing, and change. This in-depth analysis enables the organization to identify strengths and areas for improvement at a Group-wide level. The latest full rollout took place in 2024, and the organization is currently implementing action plans based on the results collected. In the years between the Energy Matrix, **Energy Pulse Surveys** are carried out to monitor progress on priority areas and to guide targeted actions that further improve the employee experience. In 2025, two Energy Pulse surveys were conducted. These are shorter surveys designed to measure engagement and energy levels more frequently, enabling timely monitoring of key organizational dynamics.

The approach is adapted to local contexts in order to address specific needs and comply with national legislation. This includes the integration of additional, country-specific questions designed to capture potential criticalities. For example, in Italy, specific questions focused on gender equality are included to better understand local dynamics and challenges.

The effectiveness of these feedback channels is ensured using both quantitative and qualitative questions, enabling the collection of detailed and meaningful insights.

For the Energy Matrix survey, Gi Group Holding collaborates with an external provider to guarantee confidentiality and anonymity, thereby fostering trust and encouraging open participation. Individual responses are not accessible to the company, and data are analysed only in aggregated form, with breakdowns by relevant demographics such as seniority, generation, team, and country.

In early 2025, based on survey feedback were implemented:

- a shared communication to all eligible employees regarding Energy Matrix and 2025 Pulse results;
- the design and launch of a new intranet page dedicated to the detailed sharing of key results.

In response to feedback emerging from the Pulse surveys requesting more frequent and structured communication from the company, HR introduced a new communication tool called HR Connection. Its purpose is to maintain a continuous connection between the organization and employees by sharing the most requested content, such as compensation policies, development opportunities, and strategic direction, through a monthly newsletter titled "People News".

The effectiveness of the process is regularly evaluated through key indicators, including survey response rates and the efficiency of the implementation of the employee's feedback. Trust is specifically measured through a dedicated question within the surveys, ensuring continuous monitoring of the credibility and impact of the listening mechanisms.

The Energy Matrix 2024 achieved a 73% response rate across the population, while the 2025 Energy Pulse surveys recorded a 49% response rate, representing an increase of approximately 15-20% compared to previous years.

ESRS S1-3 Actions and resources related to own workforce

Learning and Development

Gi Group Holding places people at the centre of its strategy, fostering an environment where continuous learning, professional growth, and personal development are integral to the employee experience. Through a combination of global initiatives and locally tailored programmes, the Group invests in strengthening skills, supporting career progression, promoting wellbeing, and preparing its workforce to navigate an increasingly digital and evolving world of work. Presented below are some of the initiatives of the year.

Corporate University initiatives continue to represent a strategic pillar for capability building and the promotion of an inclusive, people-centred culture. Training is focused on a balanced mix of technical and professional competencies, regulatory and compliance topics, managerial and behavioural skills, onboarding programmes, and content linked to the Group's culture and values, including Sustainable Work and Diversity, Equity & Inclusion.

To ensure a consistent learning experience across the entire Holding, 2025 saw a comprehensive review of the **Global Digital Learning Catalogue**. Developed in collaboration with the Global Temp & Perm Practice team, the initiative introduced structured learning pathways covering key business areas supporting the consistent development of skills across the organisation.

In 2025, the amount related to the training of corporate employees equals to €2.434 million, ensuring the commitment to pursue the best quality for its workforce. For more information on the Group activities, please refer to the Sustainable Work Report 2025, available on www.gigroupholding.com.

Accelerating Digital Transformation and AI Readiness

Learning and Development continued to play a key role in enabling the Group's digital transformation journey. In partnership with the Global Innovation, Digital and Data team, new digital learning modules were developed to support the adoption of core business technologies, including the Gi Suite ecosystem.

A major milestone in 2025 was the launch of a dedicated Artificial Intelligence Learning Catalogue within the Group eLearning platform. Developed together with the IT & Digital team, the initiative was designed to increase AI literacy across the organisation and help employees understand both the opportunities and responsibilities associated with the use of Artificial Intelligence.

The catalogue includes dedicated learning paths focused on:

- | developing an AI mindset and awareness of AI opportunities;
- | understanding the Group's AI governance framework and policies;
- | exploring practical applications and use cases, including the internal generative AI solution, AI Gateway.

As digitalisation continues to reshape the workplace, cyber awareness remains a priority. In 2025, the Group renewed its partnership with CyberGuru to deliver cyber security training across all countries. Particular attention was given to emerging threats, including phishing attacks and AI-related cyber risks, equipping employees with the knowledge required to operate safely in an increasingly complex digital environment.



Local Initiatives Driving Development

While many learning programmes are designed and delivered globally, local organisations continue to implement initiatives tailored to their specific contexts and workforce needs.

In **Italy**, the B*Right Upskill programme complements the annual training plan with an additional catalogue focused on the most relevant technical and soft skills in the sector. The programme also addresses topics closely linked to Sustainable Work, such as inclusive recruitment practices and skills for inclusion.

In 2025, the catalogue expanded with eight new learning areas, including content on Generative AI, digital transformation, and complexity management. Overall, the programme delivered 32 courses through 73 training editions, involving 764 participants and achieving a participation rate of 92%.

In **Brazil**, investments in learning were closely connected to digital transformation and operational innovation. A key initiative was the development of a unified digital portal designed to simplify access to services, centralise information, improve communication flows, and enhance operational efficiency.

At the same time, the Corporate University (UNIGi) continued to expand its learning offer, introducing new pathways and specialised content aimed at strengthening professional capabilities and fostering a culture of continuous learning.

In **India**, a strategic partnership with the university sector was launched to promote lifelong learning and career development opportunities. Through a collaboration with Amity University, employees and associates can access undergraduate and postgraduate management programmes at preferential conditions, supporting the development of managerial and leadership capabilities while balancing professional commitments.

Promoting Equity, Diversity and Inclusion Through Learning

Training remains a key lever for embedding Diversity, Equity and Inclusion across the organisation.

In **Italy**, the achievement of the UNI/PdR 125:2022 Gender Equality Certification by five Group companies further strengthened the focus on awareness-building initiatives. A dedicated e-learning course on Gender Equality became mandatory for all new hires in 2025, addressing topics such as unconscious bias, inclusive behaviours, harassment prevention, and the principles of Sustainable Development Goal 5 of the United Nations Agenda 2030.

Additional learning resources under the “Building Inclusion” programme – also developed in Italy – provide practical guidance on fostering inclusion across different dimensions of diversity, including gender, disability, cultural background, and generations.

Similarly, in **Germany**, EDI learning modules have been fully integrated into onboarding programmes, ensuring that inclusion becomes part of the employee experience from the very beginning.

Fostering Engagement, Knowledge Sharing and Career Development

Employee engagement continues to be supported through initiatives that encourage participation, collaboration, and advocacy.

In 2025, the Super Ambassador Programme further strengthened employees' role as authentic ambassadors of the Group's culture and employer brand. Participants received dedicated training on topics such as AI-powered content creation and social media storytelling, while contributing to content focused on career journeys, internal mobility, learning experiences, and corporate culture.

The year also saw the expansion of global development programmes aimed at strengthening both technical and behavioural competencies, including leadership, communication, and financial literacy. In addition, a Peer-to-Peer Knowledge Sharing initiative was introduced to encourage collaborative learning and the exchange of expertise across teams and functions.

Mentoring for Growth and Leadership Development

Mentoring remains a central component of the Group's people development strategy.

Throughout 2025, employees had access to internal mentoring programmes designed to support professional growth, strengthen core competencies, and facilitate knowledge transfer across the organisation. The programme includes traditional mentoring, reverse mentoring, and peer mentoring, enabling development opportunities at every stage of the career journey.

The year also marked the introduction of an external mentoring programme for selected employee groups within the Global Headquarters. Junior talents participated in structured mentoring paths focused on innovation, leadership, and complexity management, while a pilot reverse mentoring initiative engaged members of the Global Steering Committee, fostering intergenerational dialogue and broader perspectives on innovation and diversity.

Through these initiatives, Gi Group Holding continues to strengthen a culture of continuous learning, knowledge sharing, and professional growth, equipping its people with the skills and mindset needed to thrive in a rapidly evolving world of work.



Promoting Wellbeing, Health and Psychological Safety

Gi Group Holding is committed to creating a working environment where people can thrive professionally and personally. The Group's approach to wellbeing goes beyond traditional health and safety measures, encompassing physical health, mental wellbeing, psychological safety, work-life balance, and support during key life transitions. In 2025 some of the main activities were:

In 2025, Talent Care initiatives continued to play an increasingly important role within the Global People Development Strategy. Through dedicated programmes and support tools, the Group sought to provide employees with practical resources to enhance wellbeing, strengthen resilience, and improve their overall employee experience.

Supporting Mental Health and Emotional Wellbeing

Recognising the growing importance of mental health in the workplace, the Group continued to promote a culture of awareness, prevention, and support.

Throughout the year, employees had access to a series of voluntary sessions addressing topics such as personal growth, change management, work-life balance, conscious empathy, and emotional wellbeing. By making participation voluntary, employees were able to engage according to their individual needs and circumstances.

Local initiatives further complemented this commitment. In **India**, for example, a comprehensive mental wellbeing programme was delivered through a partnership with Amaha, providing employees with confidential one-to-one counselling sessions, wellbeing workshops, self-assessment tools, educational resources, and dedicated digital support through a mobile application.

Supporting Parenthood and Work-Life Balance

The Group continued to strengthen initiatives aimed at helping employees balance professional responsibilities with family life, recognising parenthood as one of the most significant transitions in an individual's personal and professional journey.

Developed at global level, the Parents@Work programme supported employees returning from maternity or paternity leave through a combination of group workshops and individual coaching sessions, helping participants navigate their return to work and find a sustainable balance between personal and professional commitments.

In **Italy**, this commitment was further reinforced through the Maternity Angels programme, which provides dedicated support to new mothers before, during and after maternity leave. Specially trained colleagues accompany participants throughout this period, helping maintain a practical and emotional connection with the organisation and facilitating a smoother transition back to work.

To complement this initiative, B*RIGHT developed the "Great Job, Mum!" digital learning series. Consisting of ten episodes guided by an experienced coach, the programme offers practical advice and support on key challenges associated with early parenthood, from managing sleepless nights and childcare responsibilities to navigating feelings of guilt and balancing multiple demands.

Creating Safe and Respectful Work Environments

The Group also promotes initiatives aimed at strengthening personal safety, confidence, and psychological wellbeing. In **Italy**, the Stronger TogetHER programme was launched to mark the International Day for the Elimination of Violence against Women. The initiative focused on economic, physical, and psychological safety as essential components of personal empowerment.

Through a combination of financial education and practical self-defence sessions, participants were provided with tools to increase awareness, confidence, and preparedness in situations of potential vulnerability.

More broadly, **Germany** and Italy reaffirmed their commitment to fostering a respectful and inclusive workplace by signing the Diversity Charter (Charta der Vielfalt). Through this initiative, the organisation promotes equal opportunities and a working environment where every individual is valued and respected, regardless of personal background or characteristics. This commitment contributes to creating workplaces where people feel safe, included, and able to express their full potential.

Physical Health and Safety

Alongside wellbeing initiatives, the Group continues to invest in activities that support employees' physical health.

In **China**, employees are offered annual health check-ups through certified healthcare providers, enabling preventive monitoring and encouraging proactive health management. Furthermore, a dedicated first-aid training programme was organised in partnership with the Red Cross, helping employees develop practical emergency response skills and strengthen their ability to support others in critical situations.

Through these initiatives, Gi Group Holding continues to foster a people-centred culture that promotes wellbeing, health, safety, and psychological security, recognising that sustainable business success is closely linked to the wellbeing and empowerment of its people.

Certifications

Initiatives related to the Group's workforce are further supported by the adoption of management systems, certified in compliance with internationally recognised standards and regulations.

The full list of certifications held by the Group's companies is set out in the Sustainable Work Report, available on the website www.gigroupholding.com.

For example, in Italy, the **SA8000** certification continues to provide a structured framework for safeguarding workers' rights, promoting fair labour practices, ensuring ethical working conditions, and supporting social accountability across the organisation.

Across several Group entities, **ISO 27001** certification reinforces the protection of information assets and the security of digital working environments, contributing to the confidentiality, integrity, and availability of data for employees, customers, and stakeholders.

In other cases, **ISO 45001** certification supports the systematic management of occupational health and safety. Through a risk-based approach, it helps prevent work-related injuries and ill health, promotes a strong safety culture, and contributes to providing healthy and safe workplaces for all employees.

Together, these certifications strengthen the Group's approach to creating safe, ethical, secure, and sustainable workplaces, while supporting employee well-being, responsible business conduct, and continuous improvement.

ESRS S1-4 Targets related to own workforce

At present, sustainability-related targets have not yet been defined at Group level. The Group is in the process of developing its sustainability approach, which in the future is expected to include the definition of structured targets aligned with its strategic priorities. Nevertheless, while Group-wide sustainability targets have not yet been established, individual countries and operating entities have defined internal objectives, particularly in connection with their management systems and certified management systems, to support continuous improvement.

ESRS S1-5 Characteristics of employees

The quantitative information on the composition of Gi Group Holding's own workforce, includes both corporate employees and outsourced workers. As defined in the introduction of the Own Workforce chapter, this differs from the reporting perimeter adopted in the Annual Report and consequently leads to variations in the reported figures. As a result, certain workforce indicators may appear higher or lower than typical market benchmarks or peer averages. This is due to the inclusion of outsourced workers, whose employment characteristics, workforce dynamics, and operational context differ significantly from those of corporate employees, particularly with regard to indicators such as turnover, training, and workforce mobility. Consequently, the reported figures should be interpreted considering the Group's specific business model and workforce composition.

For more detailed information and analysis relating specifically to corporate employees, please refer to the Sustainable Work Report 2025.

For the fiscal year 2025, Gi Group Holding's corporate headcount totalled 16.507 employees, with women representing 58% of the workforce. Among these, Italy represents the largest share with 4.797 employees.

Number of employees (headcount) divided by gender	31.12.2025
Male	7.005
Female	9.502
Other	0
Not reported	0
Total employees	16.507

Headcount of employees as of 31.12.2025				
Male	Female	Other	Not reported	Total
Number of permanent employees				
6.105	8.398	0	0	14.503
Number of temporary employees				
751	667	0	0	1.418
Number of non-guaranteed hour employees				
149	437	0	0	586

Number of employees in the ten largest countries in terms of number of employees, where the undertaking has at least 50 employees (headcount)	31.12.2025
Brazil	3.568
China	1.181
Colombia	283
France	568

Number of employees in the ten largest countries in terms of number of employees, where the undertaking has at least 50 employees (headcount)	31.12.2025
Germany	350
Italy	4.797
Poland	1.509
Portugal	272
Spain	1.832
United Kingdom	474

In 2025, the Group's workforce continues to show a strong female presence, which constitutes a majority and structural component of the Group's human capital. This distribution is consistent across different employment types and contract arrangements, indicating a significant level of female participation throughout all operational areas.

Another noteworthy aspect is the high level of contractual stability, with a clear predominance of permanent contracts. This reflects a corporate strategy focused on long-term continuity and the internal development and retention of talent.

In 2025, the turnover was nearly 65%⁶, mainly reflecting the inclusion of outsourced workers within the reported workforce, who are typically characterised by higher workforce mobility, as well as organisational changes, including management transitions across the Group during the reporting period.

ESRS S1-6 Characteristics of non-employees

The organization adopts an inclusive approach by extending the workforce mapping to also include categories of non-employees, meaning resources that do not fall under traditional employment contracts. This information provides a more comprehensive view of the extended workforce, recognizing the variety of professional contributions that support the operation and growth of the business, even beyond the traditional contractual framework. The main categories of non-employees are:

- | **External Contractors:** external professionals (freelancers) who operate independently for specific tasks, without employment subordination.
- | **Apprentices/Trainees:** participants in paid training programs of variable duration, representing an investment in skills development.
- | **Internships:** resources involved in short-term training internships, generally reimbursed for expenses.
- | **Others:** collaborators with specific needs, often provided only with a Company email, which may also include individuals with protected status and particular forms of remuneration.

Total number of non-employees (headcount)	31.12.2025
Total	4.339
External Contractors	2.550
Apprentices/Trainees	304
Internships	330
Others	1.155

⁶ Please note that the turnover rate is calculated by considering all employees (both permanent and temporary) who have voluntarily left or due to dismissal, retirement or death in service, divided by the total number of employee (headcount) as of 31.12.25.

ESRS S1-7 Collective bargaining coverage and social dialogue

The full rate coverage of Gi Group Holding's employees that are covered by collective bargaining agreements is 66%, while 36% is covered by a worker's representatives.

The levels of collective bargaining agreement coverage and workplace representation reported in certain countries primarily reflect differences in national labour market frameworks and industrial relations systems, rather than a uniform approach adopted by the Group. As a multinational organisation operating across jurisdictions with different legal and institutional arrangements, the extent of collective bargaining coverage and formal employee representation varies significantly depending on local legislation, the prevalence of collective agreements, the existence of workplace representation bodies, and the organisational structure of the Group's local entities. Consequently, countries such as Germany, Poland, Portugal, the United Kingdom and several APAC markets report lower levels of collective bargaining coverage or social dialogue, reflecting the specific characteristics of their respective labour relations frameworks. Given the Group's decentralised network of local entities and branch offices, formal employee representative bodies are not established across all locations, although employee engagement and communication are supported through a range of management and human resources channels.

COVERAGE RATE	COLLECTIVE BARGAINING AGREEMENT COVERAGE		SOCIAL DIALOGUE
	Employees – EEA (for countries with >50 employees included in the ten largest countries)	Employees – Non-EEA	Workplace representation – EEA only (for countries with >50 employees included in the 10 largest countries)
0-19%	Germany Poland Portugal United Kingdom	APAC	Germany Italy Portugal Spain United Kingdom
20-39%			
40-59%			
60-79%			Poland
80-100%	France Italy Spain	Americas	France

ESRS S1-8 Diversity metrics

The organization is structured into five main professional categories, when considering the corporate employee's categories, each reflecting distinct roles, responsibilities, and contributions to value creation. At the same time for a concrete overview, the outsourced workers have been considered into two sections, to distinguish them from the corporate workforce: white collars employees and blue-collar employees.⁷

This classification enables a more detailed analysis of workforce composition and progress on diversity, equity, and inclusion.

Top Management includes roles such as Global Head, Senior Executive, Senior Director, and Director, in line with the ESRS definition (i.e. two levels below the administrative and supervisory bodies). This group is responsible for defining business priorities and plays a strategic role in fostering a corporate culture focused on sustainability and inclusion.

⁷This distinction has been introduced to better represent the outsourced workers in the adequate wages request.

Middle Management, composed of Senior Managers and Managers, represents the intermediate leadership level with operational responsibilities and coordination functions across various business areas. This level is key to implementing strategies and managing teams.

Experts: the category includes Senior Experts and Experts, consists of highly specialized technical and professional profiles that contribute to innovation and the development of solutions within their areas of expertise.

Specialist, a level encompassing Senior Specialists and Specialists, supports business functions with vertical, often operational, competencies that drive process efficiency and service quality.

Support category includes staff and administrative support roles, which are essential to the daily functioning of the organization.

White collar, are a outsourced workers'... category who perform managerial, supervisory, or administrative functions. Their responsibilities typically include coordination of activities, oversight of teams, decision-making support, and ensuring that operations are aligned with Company standards and performance targets.

Blue collar are outsourced workers engaged in operational, technical, or manual tasks. Their roles generally involve execution of production activities, maintenance, logistics, or other hands-on functions that are essential to day-to-day operations.

Diversity metrics of top management as of 31.12.25 (headcount)	under 30 years old			30-50 years old			over 50 years old			Total		
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
Number at Top management	0	1	1	83	43	126	54	22	76	137	66	203
Percentage at Top management	0	100%		66%	34%		71%	29%		67% ⁸	33% ⁵	1% ⁹

In addition to the mandatory disclosure requirements, Gi Group Holding voluntarily reports diversity metrics for all age categories, providing a more comprehensive representation of its workforce.

Employee by professional category, gender and age group as of 31.12.25 (headcount)	under 30 years old			30-50 years old			over 50 years old			Total		
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
Middle Management	8	18	26	293	415	708	97	99	195	398	532	930
Expert	51	75	126	361	583	944	56	116	170	468	774	1.242
Specialist	451	1.136	1.587	629	2.073	2.702	77	211	288	1.157	3.420	4.577
Support	69	232	301	63	180	243	14	46	60	146	458	604
White collar	197	516	713	626	1.079	1.705	125	121	246	948	1.716	2.664
Blue collar	1.258	1.013	2.271	1.786	1.092	2.878	707	431	1.138	3.751	2.536	6.287
Total headcount of employees	2.034	2.991	5.025	3.841	5.465	9.306	1.130	1.046	2.176	7.005	9.502	16.507

⁸Referencing on the total number of employees at Top management's level

⁹Referencing on the overall percentage of all employees' categories

ESRS S1-9 Adequate wages

All countries reported wages for corporate employees that are above the applicable adequate wage thresholds. The assessment was conducted by benchmarking employees' remuneration against the relevant national reference applicable in each jurisdiction, including statutory minimum wages, collectively agreed wage floors established through collective bargaining agreements, or other legally recognised wage-setting mechanisms, as appropriate. For non-EU countries it was based on the applicable national statutory minimum wage or equivalent collectively agreed minimum remuneration. This confirms that compensation practices consistently exceed the relevant minimum thresholds, ensuring adequate and fair remuneration. While wage levels vary across countries, maintaining remuneration above these benchmarks reflects the Group's commitment to responsible and sustainable employment practices.

ESRS S1-10 Social protection

Regarding social protection data, 95% of the Holding's workforce is covered by social protection schemes, whilst 5% is not. Social protection refers to measures that safeguard employees against loss of income due to major life events, including sickness, unemployment, employment injury and acquired disability, parental leave, and retirement. This high level of coverage reflects the Group's strong commitment to employee well-being, ensuring access to essential benefits that enhance security, inclusion, and long-term sustainability.

ESRS S1-11 People with disabilities

Promoting an inclusive and equitable workplace and developing targeted initiatives that support the inclusion, growth, and well-being of employees starts with understanding the diversity within the organization, including the presence of employees with disabilities. Monitoring this dimension is a key step toward fostering a culture of belonging and ensuring equal opportunities for all. A person with disabilities is defined as someone who has long-term physical, mental, intellectual, or sensory impairments which, in interaction with various barriers, may hinder their full and effective participation in society on an equal basis with others. This definition must comply with the provisions set forth by local legislation. In 2025 the total number of employees with disabilities was of 351 people, 2% out of the total headcount of the own workforce, which includes both direct employees and outsourced workers.

ESRS S1-12 Training and skills development

In 2025, 48%¹⁰ of Gi Group Holding own workforce (including both corporate and outsourced employees) participated in regular performance and career development reviews.

Training activity remained strong in 2025, reflecting Gi Group Holding's continued investment in both digital content and live learning across global and local teams. The average number of training hours per employees (again, including in-house and outsourced staff), in 2025, was about 2 hours¹¹. This figure represents the training that is given to the own workforce, however in 2025 considering only the direct employees, the average hour of training recorded was of nearly 22 hours per employee¹². This figure is influenced by the Group's training model, which places significant emphasis on ensuring that all employees receive essential knowledge and skills from the beginning of their employment journey. In particular, mandatory governance-related training, including topics such as the Code of Ethics, anti-corruption principles, transparency, and responsible business conduct, is systematically delivered as part of the onboarding process, ensuring that key principles and standards are embedded from the start of the employment relationship. As its workforce grows, Gi Group Holding remains focused on quality, access, and consistency, ensuring learning remained a powerful lever for personal growth and organisational performance.

¹⁰ Percentage of employees who participated in a regular performance = (n° of employees who participated in formalised performance and career development review / total number of employees) * 100.

¹¹ Average number of training hours = total number of training hours offered to and completed by employees / total number of employees.

¹² For more information, please refer to the Sustainable Work Report 2025.

With regard to anti-corruption training, the Group places strong emphasis on raising awareness and fostering a culture of integrity across all levels of the organization. Particular attention is given to employees operating in roles identified as potentially more exposed to risk, including Sales/Tender International, the Italian Tender Office, Human Resources, Finance, Procurement, M&A, and Marketing.

During the year, 54% of personnel within these categories completed dedicated anti-corruption training programs. These training initiatives go beyond regulatory compliance and aim to strengthen employees' understanding of key governance principles. They cover topics such as anti-corruption practices, the Group's Code of Ethics, and broader issues related to transparency, accountability, and responsible business conduct.

ESRS S1-13 Health and safety

Health and safety measures in the workplace are a fundamental aspect of responsible business management. Ensuring a safe and healthy environment for all employees not only protects their well-being but also enhances overall productivity and morale. Gi Group Holding is committed to identifying, assessing, and mitigating risks that could cause injury or illness, complying with legal regulations, and fostering a culture of safety awareness. Effective health and safety practices are essential for sustaining business operations and demonstrating corporate social responsibility.

In 2025, 91% of Gi Group Holding's workforce was covered by a health and safety management, including 98% of employees – considering both internal employees and outsourced workers – and 65% of non-employees. The Group maintains a structured H&S management approach inspired by the Universal Declaration of Human Rights and the conventions of the International Labour Organization (ILO), supporting the continuous improvement of health and safety practices across its workplaces.

In reference to occupational incidents recorded during the reporting period, the rate of recordable incidents, which represents the frequency of recordable work incidents, stands at 8,11.

The Total Recordable Injury Frequency Rate is an indicator that measures the occurrence of all recordable workplace injuries, including incidents resulting in lost time, medical treatment, or work restrictions. The numerator consists of the total number of recordable occupational injuries, while the denominator is the total number of hours worked over the same reporting period.

Health and safety metrics	2025
Rate of recordable work-related accidents¹³	8,11¹⁴
Recordable work-related accidents for own workforce	232
Recordable work-related accidents of direct employees	226
Recordable work-related accidents of non-employees	6
Days lost to work-related injuries from work-related accident for own workforce	6.105
Days lost to work-related injuries from work-related accident of direct employees	5.987
Days lost to work-related injuries from work-related accident of non-employees	118
Recordable work-related ill health for own workforce	180
Recordable work-related ill health for direct employees	180
Recordable work-related ill health for non-employees	0
Days lost to work-related ill health for own workforce	851
Days lost to work-related ill health for direct employees	851
Days lost to work-related ill health for non-employees	0

In 2025 no fatalities have been reported.

¹³ Total Recordable Incident Rate = (total number of incidents in the year / total number of hours worked by employees) * 1.000.000.

¹⁴ The rate of recordable work-related accident considers the metric of work-related accidents regarding the direct employees. Rate for non-employees will be further investigated to be disclosed.

ESRS S1-14 Work-life balance

Work-life balance is a crucial aspect of modern workplace culture, aiming to help employees effectively manage their professional responsibilities alongside personal and family commitments. Gi Group Holding works on promoting a healthy balance supports for employee well-being, in order to reduce stress, and increase job satisfaction and productivity. In 2025, 88% of employees were entitled to take family-related leave. Central to this concept are rights such as family leave, including parental leave, caregiving leave, and other forms of time off that enable workers to attend to important family needs without compromising their employment.

ESRS S1-15 Remuneration

The data on the overall gender pay gap for the 2025 fiscal year show a figure of 3%¹⁵.

Whilst the annual remuneration ratio of 2025, standing at 1.03, reflects a balanced pay distribution, suggesting the Holding maintains.... fair approach to compensation, avoiding excessive pay disparity at the top levels. Such a structure can foster a strong sense of equity and morale among employees, indicating that rewards are broadly aligned with contributions across the Group.

ESRS S1-16 Incidents, complaints and severe human rights impacts

With regard to incidents of discrimination, Gi Group Holding promotes a working environment based on respect, inclusion, and equal opportunities, supported by structured grievance mechanisms. At Group level, a dedicated channel is in place that allows employees to report concerns, including potential cases of discrimination, in a confidential and, where preferred, anonymous manner. This system is designed to ensure that all reports are properly received, assessed, and addressed in line with the company's ethical standards. In addition, at country level, each subsidiary is encouraged to establish its own local grievance mechanisms, ensuring accessibility and alignment with local regulations and practices. This multi-level approach strengthens the Group's ability to prevent, identify, and effectively manage any incidents of discrimination across its operations.

In 2025, five complaints related to workplace discrimination were reported. All cases were promptly investigated and addressed through appropriate corrective actions. During the same period, the Group incurred administrative fines totalling €3.733. No incidents involving discrimination or violations of human rights were recorded.

¹⁵ Gender pay gap = ((Average gross hourly pay level of male employees – Average gross hourly pay level of female employees) / Average gross hourly pay level of male employees) * 100

3.1.1 Temporary Agency Workers

As a global provider of employment services, Gi Group Holding engages with a broad and diverse population of workers across multiple industries, sectors, and roles. Nevertheless, regarding the workforce of Gi Group Holding a significant number is composed by **temporary workers**, individuals whose employment are formally established with the Group's Staffing Agency under an employment contract and assigned to work temporarily for a user company, where they perform their duties under the direction and supervision of the client company within a triangular employment relationship. This model has been defined by the EU Directive 2008/104/EC (Article 3.1b)¹⁶ and classified under NACE Code N78. Within this context, Gi Group Holding considers temporary workers to be an integral part of its workforce, fully included in workforce reporting and analysis. This chapter provides quantitative and qualitative insights into the demographics and gender representation of temporary workers, applying the same framework used for own workforce. However, it is essential to recognise that temporary workers represent a distinct category of employment. Their roles are characterised by inherent fluctuation, with short and long-term contracts driving continuous changes in workforce composition. While this report presents available data, certain sector-specific nuances are not reflected due to the current ESRS methodologies, which do not provide clear guidance on how to capture intra-year fluctuations. As a result, conventional indicators, such as headcount, only partially reflect the reality of a staffing agency's work and may not fully capture the dynamic nature of this workforce.



¹⁶ European Parliament and Council. (2008). Directive 2008/104/EC of the European Parliament and of the Council of 19 November 2008 on temporary agency work. Official Journal of the European Union, L 327, 9–14. Retrieved from <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32008L0104>

ESRS S1-1 Policies related to temporary workers

IRO	POLICY OF REFERENCE
Worker's satisfaction and skills advancement by the adjustment of trainings in relation with the development of the labour market needs and continuously evolving with the profession demand.	- Sustainable Work Manifesto
Business growth resulting from higher attraction thanks to the diversification of sectors of the Company and the attention placed in the search of diversified profiles	- Diversity, Equity and Inclusion Global Policy - Sustainable Work Manifesto
Increased corporate reputation through regulatory compliance with human rights.	- Fundamental human rights at work Global Policy - Child labour prevention and remedy & young workers protection Global Policy - Elimination of all forms of forced and compulsory labour, modern slavery and human trafficking Global Policy
Data breaches from external attacks because of poor security systems and no specific mandatory training in this area.	- Minimum data protection requirements – guidelines

The above mentioned global policies are discussed in chapter *S1-1 Policies related to own workforce*.

Specifically, the Diversity, Equity & Inclusion Global Policy reflects the Group's ongoing commitment to embracing a broad spectrum of worker profiles, underlining its effort to foster a workplace where varied contributions are valued. Another relevant policy is the Fundamental human rights at work Global Policy, together with the related policies on Child labour prevention and remedy & young workers protection Global Policy, and the Elimination of all forms of forced and compulsory labour, modern slavery and human trafficking Global Policy, which ensures regulatory compliance. Moreover, the Minimum Data Protection Requirements guidelines cover the data breach procedures. Finally, Gi Group relies on its Sustainable Work Manifesto to continuously improve the professional journeys of its workers, helping them acquire new skills, move between roles, and build sustainable careers.

ESRS S1-2 Engagement with temporary workers and workers' representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy

Temporary workers have access to the whistleblowing Gi Group Holding Reporting Channel, through which they can raise concerns and report potential breaches or grievances. For further information on the available grievance mechanisms and the reporting process, please refer to the *S1-2 Engagement with own workforce and workers' representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy* previous section.

ESRS S1-3 Actions and resources related to temporary workers

Gi Group Holding's activities on temporary workers are structured around three main pillars: training and employability, inclusive labour market access, and innovative recruitment and engagement models. These pillars aim to strengthen workers' skills, reduce barriers to employment, and improve alignment between labour demand and supply. The main activities of 2025 are described below, for more information on the Group activities please refer to the 2025 Sustainable Work Report.

Training and Employability

Training represents a central lever of the staffing model, supporting continuous upskilling and reskilling in line with labour market needs. In 2025, the amount related to the training of talents is € 16.373 million.

In **Italy**, in particular in 2025, funded training for students and candidates remained a cornerstone of Gi Group's commitment to building a Sustainable Labour Market. Aligning with ongoing strategic trends, the Group increasingly prioritized long-term upskilling and reskilling pathways over basic training, ensuring a more effective and durable integration of candidates into the workforce.

At the same time, mandatory regulatory training such as health & safety training defined by law remained a central asset, serving as an essential prerequisite for rapid employment access. Finally, while dedicated school projects experienced a reduction in volume, this shift was directly offset by Gi EDU's strengthened institutional presence within schools and the strategic utilization of National Recovery and Resilience Plan (PNRR) funding as an alternative to traditional Forma.Temp resources.

In line with the Group's ongoing commitment to making work more sustainable and actively contributing to the competitiveness of local businesses and the successful placement of candidates into the labour market, in Italy the Group has launched the Gi Group Training Hub, a physical and digital space dedicated to orientation and training.

This platform is a key element of Gi Group's value proposition, strengthening its role as a facilitator of employment and career transitions for candidates and temporary workers.

This commitment is driven by the awareness that companies are increasingly struggling to find people with the right mix of hard and soft skills for today's labour market. At the same time, traditional training programmes are no longer sufficient to address this gap, as the rapid evolution of the world of work continues to widen the mismatch between supply and demand.

For this reason, there is a clear need to design and support new training pathways that help companies evolve through upskilling and reskilling, while also supporting young people entering the labour market and workers adapting to new professional requirements in line with market needs.

To deliver high-quality training tailored to both business needs and the expectations of students, job seekers, and workers the Group collaborates with top-tier partners and design learning methodologies and programmes that reflect the ongoing transformation of the labour market.

A key initiative supporting sustainable employment and skills development is represented by Gi Group Holding's Academies, which provide candidates and workers with targeted training pathways designed to develop the skills required by the labour market. Through upskilling and reskilling programmes, the Academies support participants in strengthening their professional capabilities and improving their employability, while helping companies access qualified and specialised talent.

The Academies are developed in collaboration with companies and qualified partners to ensure that training content reflects real market needs and enables participants to acquire sector-specific skills. Compared with the previous year, training activities for candidates and temporary workers increased by 4% in the number of projects and by 13% in training hours delivered, confirming the growing role of these initiatives in supporting individuals' professional development and facilitating their transition into employment.



Considering more specific initiatives:

- In **Italy**, the “Premiati con la Formazione” programme provides temporary workers on permanent contracts with voluntary e-learning pathways focused on transversal, digital and linguistic skills. The training is accessible in asynchronous mode outside working hours, and completion is incentivised through a financial recognition. In 2025, the programme recorded a 5% increase in issued certifications, confirming its effectiveness in promoting continuous learning.
- The “Diritto Mirato” initiative further strengthens employability through active labour market policies. It combines orientation services with targeted training pathways designed to support individuals in transition or vulnerable employment conditions. In 2025, the programme recorded a 46% increase in participants and a 16% increase in training pathways delivered, highlighting its growing role in supporting labour market reintegration.

Inclusivity and Equal Access to Work

Gi Group Holding implements a broad range of inclusion initiatives aimed at reducing structural barriers to employment and promoting equal access to job opportunities.

In **Italy**, the “Women4” project is dedicated to increasing female employment in sectors traditionally characterised by male dominance. The initiative combines awareness-raising activities, training pathways and job opportunities, with the objective of supporting women’s access to sustainable careers and challenging gender stereotypes in the labour market.

On the other hand, Grafton further developed its “Youfully” division, dedicated to supporting individuals from protected categories under Law 68/99. The model combines personalised career pathways, skills assessment, DE&I advisory services for companies, and tailored onboarding support, with the objective of promoting sustainable inclusion in the workplace.

In the refugee inclusion area, Gi Group S.p.A. strengthened its commitment through the UNHCR “Welcome. Working for Refugee Integration” programme, which recognises employers actively supporting the integration of refugees into the labour market. In 2025, the Group further increased the number of refugee job placements by 18%, confirming the effectiveness of structured collaboration with international organisations and institutions.

In **Germany**, inclusion and cross-border employability are further strengthened through Gi Group’s participation in the EURES network, the European Commission initiative supporting labour mobility across EU countries. Gi Group Germany has continued to enhance its services for international candidates by providing structured support for cross-border job placement and relocation.

Within this framework, dedicated international recruitment teams offer multilingual guidance covering career planning and mobility across European labour markets. Candidates receive tailored support throughout the relocation process, including assistance with housing, administrative registration, taxation, social security and local integration. These services aim to ensure a smooth transition and sustainable employment outcomes for foreign workers entering the German labour market.

Gi Group Germany also collaborates with public employment services and institutional partners to support the integration of refugees, including Ukrainian nationals, through targeted job matching, language support and structured integration pathways. Employment contracts are made more accessible through multilingual formats (German, English and Ukrainian), improving transparency and onboarding effectiveness.

In **Brazil**, targeted recruitment actions were implemented to address unconscious bias affecting different races' candidates and persons with disabilities. These initiatives included the creation of dedicated job opportunities in partnership with selected clients, aimed at correcting structural inequalities and improving access to employment. In **Chile**, Wyser launched the "Women's Series" programme, focused on women's empowerment through mentoring, networking and masterclasses. The initiative supports professional development and aims to increase female representation in strategic sectors, contributing to long-term gender balance in the labour market.

Recruitment Models and Engagement Approaches

Recruitment activities are increasingly supported by innovative engagement models designed to improve access to employment and strengthen labour market alignment.

In **China**, the Group strengthened its strategic cooperation with educational institutions and public stakeholders through initiatives focused on youth employment and skills development. The "Skills Empower the Future" dialogue, held in collaboration with Ningbo Polytechnic University and international partners, explored vocational education innovation and sustainable employability pathways. In addition, participation in industry networking events such as those organised by CICC and international chambers of commerce supported career development and employer visibility in key labour markets.

The "Career Corner Project", launched in partnership with the University of Nottingham Ningbo China, provides ongoing career guidance services to university students through monthly online and offline activities, including workshops, lectures and one-to-one coaching sessions. The initiative aims to strengthen workplace readiness and improve transition from education to employment.

In **Spain**, the GiBUS Tour extended recruitment outreach through a mobile employment service that travelled across cities and rural areas, offering CV support, career guidance and personalised job search assistance. The initiative increased accessibility to employment services, particularly for jobseekers requiring re-entry into the labour market.

Through these integrated approaches, Gi Group Holding's staffing agencies strengthen the connection between training, inclusion and recruitment, contributing to more accessible, equitable and skills-driven labour markets across all geographies.

ESRS S1-4 Targets related to temporary workers

At present, sustainability-related targets have not yet been defined at Group level. The Group is in the process of developing its sustainability approach, which in the future is expected to include the definition of structured targets aligned with its strategic priorities. Nevertheless, while Group-wide sustainability targets have not yet been established, individual countries and operating entities have defined internal objectives, particularly in connection with their management systems and certified processes, to support continuous improvement.

ESRS S1-5 Characteristics of temporary workers

The European Sustainability Reporting Standards (ESRS) require companies to disclose workforce information based on a snapshot as of 31 December of the reporting year. Accordingly, the quantitative information presented in the tables below reflects the Group's staffing workforce as of 31 December 2025, representing the reference population for ESRS reporting purposes.

However, given the nature of the staffing business, this year-end snapshot does not fully reflect the scale of the Group's activities throughout the reporting period. The number of temporary workers changes continuously as assignments begin and end in response to seasonal demand, production cycles, client requirements and broader labour market dynamics.

To provide additional context, Gi Group Holding also monitors the total number of individuals who worked through the Group at any point during the reporting year. During 2025, a total of 371.463 temporary workers were employed through the Group. This annual total provides a more comprehensive view of the Group's overall reach and the number of individuals supported through employment opportunities during the year.

However, in line with the ESRS requirement, as of 31 December 2025, Gi Group Holding's staffing workforce totalled 238.360 employees, with women representing nearly 35% of the workforce. China accounted for the largest share of temporary workers with 50.586, followed by Italy 41.588.

Number of temporary workers (headcount) by gender	31.12.2025
Male	154.340
Female	83.244
Other	356
Not reported	420
Total employees	238.360

Headcount of temporary workers as of 31.12.2025				
Male	Female	Other	Not reported	Total
Number of permanent employees (open end contract, such as staff leasing contracts)				
54.559	28.845	114	0	83.518
Number of temporary employees (fixed end contracts)				
99.781	54.399	242	420	154.842

Number of temporary workers in the ten largest countries in terms of number of temporary workers, where the undertaking has at least 50 temporary workers (headcount)	31.12.2025
Brazil	6.087
China	50.586
Colombia	28.084
France	15.130
India	30.423
Italy	41.588
Portugal	7.582
Switzerland	5.620
Spain	28.888
United Kingdom	7.732

The workforce composition reflects the nature of the staffing business, where temporary employment represents the predominant contractual arrangement. Out of the total workforce, 154,842 employees (65%) were employed under temporary contracts, while 83,518 employees (35%) held permanent contracts. This distribution is consistent with the Group's core business model, which is designed to provide labour market flexibility while supporting clients in responding to changing business needs.

ESRS S1-7 Collective bargaining coverage and social dialogue

The full rate coverage of Gi Group Holding's temporary agency workers that are covered by collective bargaining agreements is 44%. Whilst for worker's representative remains lower with a 12%.

The relatively low coverage of collective bargaining agreements and social dialogue for temporary workers is primarily driven by structural factors inherent to this workforce. The terms and conditions of their employment are established by the client company, in accordance with any applicable collective agreements. In addition, workers often experience high turnover and short-term assignments, making consistent representation and participation in collective structures more challenging. Unionization rates also tend to be lower among this group. The decision to join collective or trade union representation lies with the workers themselves, whilst Gi Group Holding ensures that there are no obstacles to making that choice. Finally, the number of workers, as explained previously, can fluctuate significantly over time due to operational needs and seasonality, further limiting the development of stable and continuous social dialogue frameworks.

COVERAGE RATE	COLLECTIVE BARGAINING AGREEMENT COVERAGE		SOCIAL DIALOGUE
	Temporary agency workers – EEA (for countries with >50 Temporary agency workers included in the ten largest countries)	Temporary agency workers – Non-EEA	Workplace representation – EEA only (for countries with >50 Temporary agency workers included in the ten largest countries)
0-19%	Portugal United Kingdom	APAC Americas	Italy Portugal Spain Switzerland United Kingdom
20-39%			
40-59%			
60-79%			
80-100%	France Italy Spain Switzerland		France

ESRS S1-8 Diversity metrics

The age profile of Gi Group Holding's temporary workforce reflects a predominantly young and mid-career employee population. As of 31 December 2025, 42% of workers were under the age of 30, while 47% were between 30 and 50 years old. Employees aged over 50 accounted for the remaining 11% of the workforce.

This distribution is consistent with the characteristics of the staffing industry, where it often provides an entry point into the labour market for younger individuals while also supporting experienced professionals through periods of career transition or changing employment needs.

The largest demographic group consisted of workers aged between 30 and 50 years, representing more than two-fifths of the workforce. This reflects the important role of staffing services in supporting labour market participation during the core working years, when demand for skilled and experienced professionals is typically highest. At the same time, the significant share of workers under the age of 30 demonstrates the Group's contribution to facilitating labour market entry and creating employment opportunities for young people.

Temporary workers identifying with another gender or whose gender was not reported represented less than 0,4% of the total workforce. While these categories remain numerically limited, the Group continues to promote an inclusive working environment and to strengthen the quality and completeness of diversity-related data collection in line with evolving reporting practices and regulatory requirements.

DIVERSITY METRICS	under 30 years old					30-50 years old					over 50 years old				
	Male	Female	Other	Not reported	Total	Male	Female	Other	Not reported	Total	Male	Female	Other	Not reported	Total
Temporary workers	67,422	33,530	217	152	101.321	72,862	38,112	115	216	111.305	14,056	11,602	24	52	25.734

Overall, the workforce composition demonstrates a balanced age structure, with a strong presence of both early-career and mid-career workers and continued employment opportunities for older workers.

ESRS S1-11 People with disabilities

In 2025, the total number of temporary workers with disabilities were close to 1% of the total headcount of employees. The relatively low representation of workers with disabilities within the staffing workforce is influenced by the characteristics of temporary employment, the sectors in which assignments are concentrated, and varying legal and disclosure frameworks across countries.

ESRS S1-12 Training and skills development

In 2025, Gi Group Holding delivered training to its staffing workforce, corresponding to an average of 2 training hours per temporary worker¹⁸.

The average number of training hours should be interpreted in the context of the staffing business model. Temporary workers are employed through assignments that differ in duration and may vary significantly throughout the year. As a result, the workforce is characterised by a high level of mobility, with workers entering and leaving assignments according to client demand and seasonal business cycles. This dynamic affects the average training hours delivered per individual and makes direct comparisons with the Group's own employees less meaningful.

¹⁸ Average number of training hours = total number of training hours offered to and completed by temporary agency workers / total number of temporary agency workers

ESRS S1-13 Health and safety

For temporary agency workers, responsibility for day-to-day health and safety management lies primarily with the host company where the work is performed, as it controls the workplace environment and operational conditions. As such, the implementation of health and safety measures, as well as the monitoring of related performance metrics, is under the direct responsibility of the client company rather than Gi Group. Nevertheless, Gi Group maintains an active role in overseeing and monitoring health and safety aspects concerning its temporary workers. The staffing agencies of the Group collect and reviews relevant information, to ensure that its talent is placed in work environments that meet appropriate safety standards. This approach reflects a commitment to safeguarding the well-being of temporary workers, promoting safe working conditions across client sites, and supporting continuous improvement in health and safety practices.

In 2025 the health and safety information resulted as 84% of temporary workers covered by a health and safety management. The Group maintains a structured H&S management approach inspired by the Universal Declaration of Human Rights and the conventions of the International Labour Organization (ILO). The rate of recordable incidents which represents the frequency of recordable work incidents stands at 10,5.

The health and safety performance of temporary workers is influenced by the nature of the activities and working environments in which they are employed. Compared with corporate employees, temporary workers are more frequently engaged in operational roles, including activities involving manual tasks, logistics, manufacturing, and delivery services, which may involve higher exposure to workplace hazards. This specific workforce composition represents an important factor in the assessment of health and safety performance and requires targeted prevention and awareness initiatives to reduce the occurrence of work-related incidents.

In 2025, fatalities among temporary workers were reported in China, France and Montenegro. In China the cases were mainly associated with operational activities performed in sectors such as logistics and manufacturing, which may involve higher exposure to workplace hazards. The reported accident rate in China remains below the average range observed in the local market context¹⁹. Some fatalities were related to incidents involving third parties, such as road accidents during work-related activities, and were managed in accordance with applicable arrangements. The fatalities reported in France and Montenegro were associated with construction-related occupational accidents.

Health and safety metrics	31.12.2025
Rate of recordable work-related accidents²⁰	10,5
Recordable work-related accidents	3.033
Days lost to work-related injuries from work-related accident	4.462.670
Recordable work-related ill health	1.401
Days lost to work-related ill health	12.373
Fatalities in own workforce as result of work-related injuries	4
Fatalities in own workforce as result of work-related ill health	0

¹⁹ For more information refer to the ILOSTAT Statistics on safety and health at work available at: [Statistics on safety and health at work - ILOSTAT](#)

²⁰ Total Recordable Incident Rate = (total number of incidents in the year / total number of hours worked by employees) * 1.000.000.

3.2 Consumers and End-users

Gi Group Holding structures its *ESRS S4 Consumers and End-users* disclosures by reflecting the dual nature of the client groups served through its HR and workforce solutions.

On the one hand, candidates, who are individuals seeking employment opportunities and career development, engage with the Group to access fair, transparent, and responsible intermediation services, as well as guidance, skills development, and effective job matching that enhance employability and support access to decent work.

On the other hand, client companies, of different sizes, sectors, and countries, rely on Gi Group Holding to attract, assess, and deploy appropriately skilled talent in a timely manner, in full compliance with regulatory requirements and ethical standards, in order to respond effectively to their evolving business needs.

Nevertheless, this chapter is the representation of these two stakeholders of the Group.

ESRS S4-1 Policies related to consumers and end-users

IRO	POLICY OF REFERENCE
Lower revenues due to an inability to meet market demands, caused by the unavailability of skilled labour	- Fundamental human rights at work Global Policy - Diversity, Equity and Inclusion Global Policy

Under *ESRS S4 Consumers and end-users*, Gi Group Holding has identified the following material risk: “Lower revenues due to an inability to meet market demands, caused by the unavailability of skilled labour.” For a workforce provider such as Gi Group, persistent skill shortages and mismatches may constrain the Group’s ability to source and deploy qualified talents at the pace and quality required by clients. This could cause potential impacts on client satisfaction, contract renewals, and market share.

The Group’s approach to this risk is framed by two policies, available for more information on chapter *S1-1 Policies related to own workforce*.

ESRS S4-2 Engagement with consumers and end-users, existence of channels for consumers and end-users to raise concerns or needs and approaches to remedy

Gi Group Holding engages with stakeholders, including consumers and end-users, through dedicated mechanisms; for further information on the existence of channels for raising concerns or needs and the related approaches to remediation, please refer to the chapter *ESRS S1-2 Engagement with own workforce, existence of channels for consumers and end-users to raise concerns or needs and approaches to remedy*.

ESRS S4-3 Actions and resources related to consumers and end-users

As outlined in chapter *SBM-1 Strategy, business model and value chain*, Gi Group Holding's business model is centred on delivering integrated human capital solutions that support organisations and individuals throughout the employment lifecycle. Through its activities, the Group acts as a bridge between companies and people, contributing to the creation of employment opportunities, the development of skills, and the improvement of workforce practices.

Gi Group Holding supports clients not only through workforce solutions, but also by sharing expertise, promoting best practices and fostering organisational development. The Group's relationship with clients extends beyond the provision of services, as it collaborates with organisations to address evolving labour market needs, strengthen capabilities and promote responsible workforce management.

Across different countries, Gi Group Holding delivers training programmes, advisory services and collaborative initiatives aimed at helping organisations enhance leadership capabilities, develop skills, address workforce challenges and build more inclusive, sustainable and future-ready workplaces. These activities represent an important element of the value generated for consumers, contributing to employability, professional development and the creation of long-term value for the people and organisations involved.

Having already discussed the initiatives dedicated to candidates and students in the previous chapter, the following sections describe the initiatives implemented in 2025 to support client companies, with a particular focus on training, development and other actions undertaken during the reporting period. For further information on the Group's activities, please refer to the 2025 Sustainable Work Report and the Annual Report.

Training for Clients and Partners

Gi Group Holding delivered a series of specialised masterclasses for strategic training partners. The programmes focused on key people management topics such as Diversity, Equity & Inclusion (DE&I), gender equality certification, sustainability, wellbeing, inclusive leadership and total reward strategies. Through these initiatives, the Group contributed to strengthening managerial and HR capabilities, supporting organisations in aligning their practices with evolving regulatory requirements and stakeholder expectations.

In **Italy**, a similar objective guided the collaboration with the Italian Banking Association (ABI), where Gi Group Holding contributed to the Professional Development Programme for Diversity Managers. The initiative addressed one of the banking sector's most pressing challenges: managing generational diversity in a context marked by digital transformation and workforce renewal. Through a combination of theoretical sessions and practical workshops, participants explored inclusive onboarding practices, generational engagement strategies and the impact of cognitive bias on recruitment and talent management processes.

Gi Group Holding also promoted dialogue on one of the most pressing challenges facing organisations today: skills shortages and skills mismatches. In May 2025, the Group partnered with Confindustria to organise the event "Skill shortage: necessità e soluzioni per le imprese" in Lecce, bringing together companies and labour market stakeholders to discuss the growing difficulty in finding professionals with the skills required by an increasingly dynamic and evolving market. The event highlighted the importance of rethinking training and workforce development strategies to support business transformation and future skills needs. Discussions also emphasised the value of stronger collaboration among employment agencies, companies, educational institutions and public bodies in developing effective pathways to reduce skills gaps and improve the alignment between labour market demand and available talent. Through initiatives such as this, Gi Group Holding contributes to fostering awareness and promoting shared solutions to one of the key challenges affecting business competitiveness and sustainable employment.

The Group also delivered dedicated programmes on Techniques and Models for Effective Diversity Management, equipping managers and HR professionals with practical tools to foster collaboration in multicultural environments, recognise and mitigate unconscious bias, improve intercultural communication and leverage diversity as a driver of innovation and organisational performance.

Advisory Services, Innovation and Internationalisation

In **Italy**, through ODM Consulting, Gi Group Holding supports client organisations in developing people-centred and future-oriented workplace strategies.

The consultancy services include leadership training on gender equality, unconscious bias, inclusive language and harassment prevention, as well as structured support for obtaining the UNI/PdR 125:2022 Gender Equality Certification. Organisations are also supported through assessment centres, team audits, team coaching activities and compensation equity analyses designed to strengthen fairness, transparency and competitiveness in remuneration systems.

By combining organisational diagnostics, leadership development and DE&I expertise, OD&M helps clients translate inclusion and sustainability commitments into measurable organisational practices.

In **Brazil**, the development of the Client Portal represents an important step towards a more digital, transparent and efficient client experience.

The platform has been designed as a secure environment where organisations can independently access documents, monitor service requests, manage recruitment and temporary workforce processes, and consult reporting tools. By centralising information and introducing electronic work orders, the solution simplifies administrative activities, improves traceability and supports more informed decision-making.

The platform represents the first phase of a broader digital transformation journey aimed at strengthening client autonomy, operational efficiency and service transparency.

In **China**, Gi Group Holding Greater China partnered with the University of Nottingham Ningbo China and local public institutions to deliver a specialised programme on Cross-Cultural Human Resources and Global Management.

The initiative was designed to support organisations operating in increasingly international environments, providing insights on global talent strategies, intercultural management and workforce mobility. Through the contribution of senior experts from Wyser China and Gi Group Holding, participating companies gained practical guidance on attracting, developing and managing talent in support of international growth ambitions. The programme further strengthened the Group's role as a strategic partner for organisations navigating globalisation, talent shortages and evolving workforce expectations.

Promoting Workplace Health, Safety and Wellbeing

In **Brazil**, Gi Group Holding's Health & Safety department continues to work closely with client organisations to promote a proactive safety culture and reduce workplace risks.

Throughout the year, dedicated sessions were delivered to major clients, involving leadership teams, HSE professionals and operational managers. These initiatives provided opportunities to share best practices, discuss emerging workplace risks and identify practical prevention measures. Through this collaborative approach, clients are supported in strengthening compliance, improving safety performance and embedding a culture of wellbeing and accident prevention throughout their organisations.

ESRS S4-4 Targets related to consumers and end-users

At present, sustainability-related targets have not yet been defined at Group level. The Group is in the process of developing its sustainability approach, which in the future is expected to include the definition of structured targets aligned with its strategic priorities. Nevertheless, while Group-wide sustainability targets have not yet been established, individual countries and operating entities have defined internal objectives, particularly in connection with their management systems and certified processes, to support continuous improvement.

3.3 Entity-Specific: Partnerships and Initiatives

IRO
Creation of local partnership opportunities and participation in social, cultural and educational initiatives, with concrete and replicable projects aimed at promoting a more inclusive and equal job market which contributes to communities' protection and growth
Increased company reputation through the promotion of initiatives with social aims

ESRS Entity-specific actions related to partnerships and initiatives

Gi Group Holding is committed to generating positive social impact in the communities where it operates by promoting education, employability, social inclusion and equal access to opportunities. Through collaborations with schools, non-profit organisations, foundations and local stakeholders, the Group develops initiatives that support young people, vulnerable individuals and local communities, helping them build skills, confidence and pathways towards personal and professional growth. Below are the main activities of 2025, for more information on the Group activities please refer to the Sustainable Work Report.

Supporting Young People in their Transition to Work

Preparing younger generations for the labour market remains a key area of engagement across the Group.

In **Italy**, the Client4Students initiative connects schools, students and companies through orientation programmes designed to increase awareness of career opportunities and labour market dynamics. By combining workshops, project works, employer testimonials and skills-focused activities, the programme helps students better understand their talents, aspirations and future career options while facilitating dialogue between educational institutions and employers. In 2025, the number of students involved nearly doubled compared to the previous year, while the number of participating companies increased by 156%, demonstrating growing interest from both schools and businesses.

Gi Group Holding also continued to deliver Destination Work@School, one of the Group's flagship social responsibility initiatives aimed at preventing the NEET (Not in Education, Employment, or Training) phenomenon and helping students discover their talents and potential from an early age. Through a game-based learning approach, students are encouraged to explore career aspirations and develop greater awareness of their future educational and professional choices. During 2025, B*Right contributed to the initiative by training employee volunteers who subsequently delivered activities in schools, further strengthening community engagement while enabling colleagues to develop facilitation, communication and mentoring skills.

Support for youth employability is also promoted in other countries. In the **United Kingdom**, employees volunteered in local schools by delivering CV-writing workshops, mock interviews and personalised coaching sessions. These activities helped students strengthen their employability skills, improve self-confidence and better prepare for their entry into the labour market.

Similarly, in **Brazil**, the Group continued to participate in the Young Apprentice Programme, supporting teenagers and young adults in gaining their first professional experiences through structured training and work-based learning opportunities that facilitate their transition into employment.

Promoting Education Against Inequalities

The Group collaborates with educational institutions and social organisations to improve access to training opportunities and reduce educational inequalities.

In **Italy**, the long-standing partnership with Cometa continued to support young people at risk of educational exclusion through vocational education pathways delivered by the Oliver Twist School. During 2025, two dedicated training programmes were completed, involving 23 students and focusing on hospitality and housekeeping professions. These initiatives contribute to strengthening professional skills while supporting social inclusion and reducing school dropout rates. The Group also maintained its collaboration with ASLAM, supporting specialised vocational training programmes designed to equip participants with market-relevant competencies and facilitate access to employment opportunities.

Gi Group Holding believes that access to work can be a powerful tool for social inclusion and reintegration.

Again in 2025, Homo Faber, the social cooperative related party of Italian entities from 2006, continued its mission of supporting people in detention through vocational training and employability initiatives. The programme provides inmates at the Como prison with opportunities to develop both technical and interpersonal skills, supporting their future reintegration into society and the labour market.

As part of this commitment, a dedicated Logistics Academy was delivered between 2024 and 2025, involving 15 participants and combining professional training with attendance allowances. The initiative was developed in close collaboration with prison authorities and participants themselves, ensuring that learning content responded to real needs and employment opportunities. In parallel, the reception house established by the cooperative continues to provide temporary accommodation and support to former inmates during their reintegration journey.

In **India**, the Group strengthened partnerships with several non-profit organisations, including Magicbus Foundation, Reliance Foundation, Centum Foundation, Dharavi Redevelopment Project, Hope Foundation. Through these collaborations, the Group supported initiatives aimed at developing skills, enhancing employability and promoting social inclusion among individuals from underserved communities. The impact of these efforts was recognised through an award received from the Hope Foundation, acknowledging Gi Group's contribution to employability and job placement programmes.

Supporting Local Communities

Alongside education and employability initiatives, Gi Group Holding continues to support local communities through partnerships with organisations addressing social needs and humanitarian challenges.

In **Italy**, the Group renewed its collaboration with BITeB through initiatives focused on the donation and refurbishment of IT equipment, promoting both digital inclusion and circular economy principles. Support also continued for Fondazione Banco Alimentare and Associazione Hafaliana – La Gioia, contributing to projects aimed at assisting vulnerable individuals and supporting humanitarian activities in Madagascar.

In the **United Kingdom**, employees actively participated in fundraising and donation initiatives supporting organisations dedicated to children with disabilities and individuals experiencing illness, financial hardship or social vulnerability.

Through these and other initiatives reported in the Sustainable Work Report 2025, the Group continues to contribute to stronger, more inclusive and resilient communities, creating opportunities for individuals to develop their potential while fostering long-term social value in the territories where it operates.

4.

Governance Information

ESRS G1-1 Policies related to business conduct

IRO	POLICY OF REFERENCE
Dissemination of a conscious and adequate culture of ethics through appropriate training given to own employees.	- Code of Ethics - Suppliers' Code of Conduct (SCoC) & Business Partner Code of Conduct - Global procurement Policy - Anti-corruption Global Policy - Whistleblowing Global Policy

Across all Group policies, the scope of application, extent, and responsibility are consistent. The scope covers all companies directly or indirectly controlled by Gi Group Holding, applying to employees, candidates, workers, interns, consultants, contractors, and stakeholders involved in the Group's business relationships. Policies extend across the entire value chain, including suppliers, clients, and partners, to ensure that the principles outlined are embedded in all business operations and relationships. The responsibility for implementation lies with the Parent Company's Board of Directors, which approves the policies and ensures a consistent approach across all Group companies. Each entity within the Group formally adopts the policies and is responsible for their effective implementation, as well as for promoting awareness and training on their principles and commitments. In addition, all policies are implemented in alignment with the Sustainable Work Manifesto, which serves as a guiding framework for the Group's commitments and actions.

The Group's governance and compliance policies are developed in accordance with internationally recognised principles, conventions, and regulatory frameworks that promote ethical business conduct, integrity, transparency, accountability, and the prevention of misconduct.

At the international level, these policies are structured by the principles and standards promoted by the United Nations, including the Universal Declaration of Human Rights, the United Nations Global Compact and its principles on human rights, labour, environment, and anti-corruption, as well as the United Nations Convention Against Corruption. They also reflect the conventions, declarations, and guidance issued by the International Labour Organization (ILO) concerning fundamental principles and rights at work.

The policies further incorporate internationally recognised frameworks supporting responsible business conduct and sustainable corporate governance, including the OECD Guidelines for Multinational Enterprises, the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, and relevant guidance issued by international organisations and industry bodies dedicated to business ethics, integrity, and anti-corruption. As a Global Corporate Member of the World Employment Confederation (WEC), the Gi Group Holding also takes into consideration the principles and commitments set out in the WEC Code of Conduct.

At the European level, the policies are aligned with applicable European legislative and regulatory frameworks, including requirements relating to whistleblower protection, data protection, and corporate compliance, together with the corresponding national laws and regulations implemented in the jurisdictions where the Group operates.

Where relevant, the Group's governance policy framework is also informed by internationally recognised management standards and best-practice guidance aimed at strengthening compliance systems, risk management, and anti-corruption controls. These include standards such as ISO 37001 and other recognised frameworks developed by leading international organisations and initiatives promoting transparency, ethical conduct, and responsible business practices.

Code of Ethics

The Code of Ethics, reviewed in 2022, defines the fundamental values and principles that guide Gi Group Holding in conducting its business and managing relationships with all stakeholders. It represents an essential component of the Group's Corporate Governance framework, ensuring integrity, transparency, and responsibility across all activities. The Group Values of Code of Ethics are Care, Passion, Continuous Learning & Innovation, Collaboration, Sustainability, Responsibility.

The ethical principles set out are as follows:

- | Legality: protection of human rights, prohibition of child or forced labour, freedom of association, prevention of discrimination.
- | Fairness: selection, management, and development based on merit, equal treatment, favourable working conditions, and fair relationships with clients and suppliers.
- | Confidentiality: safeguarding the privacy of all stakeholders and the confidentiality of the information and personal data
- | Honesty: ethical business management, protection of assets, prevention of conflicts of interest, prohibition of any financial charges to candidates.
- | Transparency: clarity and accuracy in communications, authorised use of brand and company data, limitations on expressing personal opinions on behalf of the Group.
- | Health and Safety: zero-risk culture, compliance with procedures, responsible behaviour, zero tolerance for harassment or abuse, prevention of alcohol and drug use.
- | Environmental Sustainability: compliance with laws and standards, responsible use of resources, monitoring of consumption, promotion of low-impact technologies, and awareness-raising across the value chain.

Anti-corruption Global policy

In 2022, Gi Group Holding adopted the Anti-Corruption Global Policy, establishing a comprehensive and unified framework of principles, rules, and responsibilities designed to prevent and counter all forms of corruption. The Policy aims to strengthen awareness across the organization and safeguard the integrity, transparency, and reputation of the Group. Its purpose is to promote a corporate culture grounded in legality, fairness, and ethical business conduct, ensuring that all employees and business partners act with honesty, accountability, and integrity in every professional interaction. The Policy sets clear standards of conduct for high-risk areas, including the strict prohibition of offering, accepting, or soliciting any form of payment or benefit to obtain undue advantages. It provides specific guidance for interactions with public officials, third parties, and business partners, as well as for processes related to mergers and acquisitions and recruitment, ensuring that all activities are conducted in full compliance with laws, internal policies, and the Group's ethical principles.

Implementation is supported through structured procedures, mandatory training, and continuous monitoring. All employees are required to complete anti-corruption training within three months of onboarding, with refresher sessions held at least every two years and additional country-specific modules provided where relevant.

Any suspected or confirmed breach of the Policy can be reported through the Gi Group Holding Reporting Channel, in accordance with the Whistleblowing Global Policy. The system guarantees confidentiality, protection from retaliation, and transparent management of reports. Disciplinary actions are applied proportionally to employees, while third parties found to be in violation may be subject to corrective measures or contract termination.

Whistleblowing Global Policy

In 2022, Gi Group Holding adopted the Whistleblowing Global Policy, establishing a formal and structured process for the reporting, management, and investigation of suspected misconduct or violations within the Group. The Policy reinforces the values of responsibility, transparency, and legality set forth in the Code of Ethics, providing a unified framework for all Group companies and superseding any conflicting internal instruments.

The purpose of the Policy is to ensure the timely and confidential management of whistleblowing reports based on accurate and information that the whistleblower has become aware of in the course of their work. It aims to protect the rights of all stakeholders while balancing the Group's legitimate interest in preventing improper conduct. The Policy guarantees confidentiality, safeguards against retaliation, and ensures compliance with applicable data protection laws, including GDPR.

The Policy covers key areas such as the procedures for submitting and managing reports through secure and multilingual channels, the roles and responsibilities of the Board, Global CSR Team, Reporting Officers, and Competent Persons in investigating cases, and the protection mechanisms for whistleblowers and participants in investigations. It defines principles for good-faith reporting, outlines the process for preliminary assessment, investigation, and archiving reports, and proportional corrective and disciplinary measures for violations. It also ensures that stakeholders receive timely feedback and that all actions are documented and traceable.

Suppliers' Code of Conduct (SCoC)

In 2017, Gi Group S.p.A adopted the Suppliers' Code of Conduct (SCoC), establishing the principles and expectations guiding the Group's relationships with suppliers and their subcontractors. During 2024, the SCoC was reviewed and extended to all Group companies, ensuring consistent adoption across the entire organization.

The purpose of the SCoC is to guarantee that all goods, services, and works provided to the Group are sourced from suppliers committed to ethical, legal, and socially responsible practices. It seeks to prevent and mitigate adverse social, environmental, and human rights impacts throughout the supply chain, promoting integrity, fairness, transparency, and full compliance with applicable laws. The SCoC applies to all current and potential suppliers, including subcontractors and sub-suppliers, and covers operations at Gi Group Holding sites.

Key requirements for suppliers are compliance with laws and regulations, respect for human rights, elimination of child and forced labour, prevention of discrimination, promotion of fair working conditions, and protection of workers' freedom of association. Suppliers are expected to maintain safe and healthy workplaces, implement risk mitigation measures, conduct business ethically, prevent corruption, and ensure data privacy and security. Environmental sustainability is promoted through responsible resource use, monitoring of emissions, adoption of low-impact technologies, and sustainable waste and logistics management.

The implementation of the SCoC is supported through integration into contracts, supplier assessments, ESG rating reviews, audits, and on-site evaluations. In cases of non-compliance, corrective action plans are required, and a dedicated reporting channel ensures confidential whistleblowing and remediation.

Overall, the SCoC reflects Gi Group Holding's commitment to responsible sourcing and the promotion of human rights, labour standards, health and safety, and environmental stewardship throughout its supply chain.

Global Procurement Policy

In 2024, Gi Group Holding adopted the Global Procurement Policy, which establishes the framework and procedures guiding the Group and all its subsidiaries in structuring purchasing processes and procurement strategies. The Policy ensures that all goods and services acquired are the result of transparent, objective, and sustainable decision-making, integrating risk management, timing, and cost-efficiency considerations.

The purpose of the Policy is to promote a fair, ethical, and sustainable procurement system that supports the Group's strategic and ESG objectives, while fostering integrity, accountability, and long-term value creation.

The Global Procurement Policy sets out the governance framework for the entire procurement cycle, from needs definition and supplier qualification to negotiation, contracting, and payment, ensuring compliance with internal rules, Delegation of Authority thresholds, and applicable laws. Confidentiality, documentation, and auditing processes are strictly regulated, while supplier performance is continuously monitored through vendor rating and risk assessment mechanisms.

Business Partner Code of Conduct

In 2024, Gi Group Holding adopted the Business Partner Code of Conduct, which establishes the principles and standards of integrity, transparency, and accountability expected from all business partners across the Group.

The purpose of the Code is to ensure that all relationships with business partners, including agents, consultants, distributors, franchisees, joint ventures, co-marketing affiliates, and other third parties, are conducted with legality, fairness, and ethical behaviour. It aims to prevent and mitigate potential social, environmental, and governance risks while promoting compliance with applicable laws, respect for human rights, and alignment with the Group's core values of integrity, transparency, and sustainability.

The Code defines clear expectations for all business partners, who are required to comply with relevant legislation and regulations on labour, anticorruption, competition, data protection, taxation, sanctions, health and safety, and environmental protection. Partners must maintain accurate and transparent records, act with honesty and fairness, and avoid any form of conflict of interest or unethical conduct.

Implementation of the policy is ensured through structured due diligence and onboarding processes, binding contractual clauses, periodic audits, and evidence-based monitoring of compliance and performance. In cases of non-conformity, business partners are required to adopt corrective action plans within agreed timelines.

ESRS G1-2 Action related to business conduct

In the reporting period, no specific actions related to business conduct were reported. Nevertheless, business conduct remains a continuously monitored topic within the Group's governance framework. Specific training was delivered to relevant personnel when the policies were first implemented, while no additional actions were undertaken during the reporting period. The Group will continue enhancing its reporting processes to ensure the availability of this information for future sustainability reporting.

ESRS G1-3 Targets related to business conduct

At the reporting period, sustainability-related targets have not yet been defined at Group level. The Group is in the process of developing its sustainability approach, which in the future is expected to include the definition of structured targets aligned with its strategic priorities. Nevertheless, while Group-wide sustainability targets have not yet been established, individual countries and operating entities have defined internal objectives, particularly in connection with their management systems and certified processes, to support continuous improvement.

ESRS G1-4 Metrics related to incidents of corruption or bribery

During the reporting year, there were no confirmed cases of anti-corruption violations or incidents of bribery within the organization, reflecting the continued effectiveness of the Group's governance framework and ethical standards. The organization remains committed to maintaining the highest levels of integrity and transparency in all business operations, supported by regular training and clear reporting channels.

ESRS G1-5 Metrics related to political influence and lobbying activities

The Group ensures transparency in its approach to political contributions and advocacy-related activities.

The Group does not permit contributions, whether direct or indirect, of any kind or in any form, to political parties, movements, committees, trade unions, political organizations, or their representatives or candidates, in any country, except for those specifically required by applicable laws and regulations.

If there is any doubt as to whether a contribution is mandatory, the Local Anti-Corruption Officer is consulted.

In 2025, the specific situations listed in the table were authorized. The Group engaged in a range of institutional and industry-related initiatives, including sponsorships, membership fees, and participation in business and employers' associations, which support dialogue, knowledge sharing, and representation of sector interests. In limited cases, contributions may be directed to organizations connected to political environments or made indirectly through industry associations that engage in advocacy activities. These contributions are not intended to influence political decisions directly but rather to support broader economic and industrial dialogue. All such activities are carried out in compliance with applicable laws and internal governance principles, ensuring alignment with the Group's commitment to ethical and responsible business conduct.

Political contributions (in millions of euros)	Direct contribution	Indirect contribution
Total financial political contributions	788,32	25.771,18
Total in-kind political contributions	3.000,00	3.951,48

ESRS G1-6 Metrics in relation to payment practices

Timely and transparent payment practices are an important element of responsible supply chain management. The Group is committed to ensuring that payment terms are clearly defined, consistently applied and aligned with contractual agreements, thereby supporting the financial stability of its business partners and promoting sustainable value creation across the value chain.

The analysis of payment practices confirms a high level of alignment between actual payment dates and agreed payment terms across all supplier categories. The results demonstrate the effectiveness of the Group's payment management processes and its ability to meet contractual commitments in a consistent manner.

The analysis on the payment practices of the Group was conducted considering three main supplier categories: (i) suppliers of materials, including tangible goods and consumable materials; (ii) suppliers of professional services, covering consulting, technical, IT, communication and training services; and (iii) suppliers of utilities and general services, such as facility management, maintenance, utilities, telecommunications and operational support services. This categorisation allows for a comprehensive understanding of payment behaviours across different types of expenditure and service models. The undertaking applies different payment terms depending on the specific contractual arrangements. To simplify the data collection and categorisation process, payment terms have been grouped into the following categories: immediate payment, 30-day payment terms, 60-day payment terms, 100-day payment terms, and annual payment terms.

In 2025, 83% of all payments were made on time, demonstrating the commitment to maintaining strong and reliable relationships with suppliers and business partners. Timely payments contribute to the financial stability of the supply chain, support responsible business practices, and reinforce trust across the stakeholder network.

5. Appendix

Table appendix A

List of datapoints in cross-cutting and topical standards that derive from other EU legislation

Disclosure Requirement and related datapoint in ESRS	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Material / Not material
ESRS 2 GOV-1 Percentage of board members who are independent			Delegated Regulation (EU) 2020/1816, Annex II		Material / reported in chapter ESRS GOV-1 The role of administrative, management and supervisory bodies in relation to sustainability
ESRS 2 GOV-4 Statement on due diligence	Indicator number 10 Table #3 of Annex 1		Delegated Regulation (EU) 2022/1288, Annex I		Material / not reported Assessment in the next years
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013 read in conjunction with Article 435 of that Regulation; Commission Implementing Regulation (EU) 2024/317214 Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk; Template 1: Banking book-Indicators of potential climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1816, Annex II		Not applicable

Disclosure Requirement and related datapoint in ESRS	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Material / Not material
ESRS 2 SBM-1 Involvement in activities related to chemical production	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Not applicable
ESRS 2 SBM-1 Involvement in activities related to controversial weapons	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/181815 , Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not applicable
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not applicable
ESRS E1-1 Transition plan for climate change mitigation				Regulation (EU) 2021/1119, Article 2(1)	Material / not reported Assessment in the next years
ESRS E1-6 GHG emission reduction targets	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		Material / not reported Assessment in the next years
ESRS E1-7 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				Not applicable

Disclosure Requirement and related datapoint in ESRS	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Material / Not material
ESRS E1-7 Energy consumption and mix	Indicator number 5 Table #1 of Annex 1				Material / reported in chapter E1-7 Energy consumption and mix
ESRS E1-8 Gross Scope 1, 2, 3 GHG emissions	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		Material / reported in chapter E1-8 Gross Scope 1, 2, 3 GHG emissions
ESRS E1-9 GHG removals and carbon credits				Regulation (EU) 2021/1119, Article 2(1)	Not applicable
ESRS E1-11 Exposure of the benchmark portfolio to climate-related physical risks			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Phase-in
ESRS E1-11 Location of significant assets at material physical risk		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.			Phase-in
ESRS E1-11 Breakdown of the carrying value of its real estate assets by energy-efficiency classes		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172; Template 2: Banking book - Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral			Phase-in

Disclosure Requirement and related datapoint in ESRS	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Material / Not material
ESRS E1-11 Degree of exposure of the portfolio to climate-related opportunities			Delegated Regulation (EU) 2020/1818, Annex II		Phase-in
ESRS E2-4 Amount of material pollutants emitted to air, water and soil	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				Not material
ESRS E3-1 Water-related policies	Indicator number 7 Table #2 of Annex 1				Not material
ESRS E3-1 Policy covering areas with-water stress	Indicator number 8 Table 2 of Annex 1				Not material
ESRS E3-4 Total water recycled and reused	Indicator number 6.2 Table #2 of Annex 1				Not material
ESRS E4-5 Activities negatively affecting biodiversity-sensitive areas	Indicator number 7 Table #1 of Annex 1				Not material
ESRS E4-2 Policy covering sites in or near biodiversity-sensitive areas	Indicator number 14.2 Table #2 of Annex 1				Not material
ESRS E5-5 Hazardous waste and radioactive waste	Indicator number 9 Table #1 of Annex 1				Not material

Disclosure Requirement and related datapoint in ESRS	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Material / Not material
ESRS 2 IRO-2 Risk of incidents of forced labour	Indicator number 13 Table #3 of Annex I				Material / reported in chapter S1-1 Policies related to own workforce
ESRS 2 IRO-2 Risk of incidents of child labour	Indicator number 12 Table #3 of Annex I				Material / reported in chapter S1-1 Policies related to own workforce
ESRS 2 GDR-P Human rights policy commitments	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		Material / reported in chapter S1-1 Policies related to own workforce
ESRS S1-1 Processes and measures for preventing trafficking in human beings	Indicator number 11 Table #3 of Annex I				Not material
ESRS S1-1 Occupational risk prevention policy or management system	Indicator number 1 Table #3 of Annex I				Material / reported in chapter S1-1 Policies related to own workforce
ESRS S1-2 Grievance mechanism, including employee-related matters	Indicator number 5 Table #3 of Annex I and Indicator number 11 Table #1 of Annex I				Material / reported in chapter S1-1 Policies related to own workforce, G1-1 Policies related to business conduct
ESRS S1-13 Rate of work-related accidents	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		Material / reported in chapter S1-13 Health and safety (corporate employees and temporary agency workers chapter)

Disclosure Requirement and related datapoint in ESRS	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Material / Not material
ESRS S1-13 Number of days lost to injuries, accidents, illness	Indicator number 3 Table #3 of Annex I				Material / reported in chapter S1-13 Health and safety (corporate employees and temporary agency workers chapter)
ESRS S1-15 Unadjusted gender pay gap	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		Material / reported in chapter S1-15 Remuneration
ESRS S1-15 Annual total remuneration ratio	Indicator number 8 Table #3 of Annex I				Material / reported in chapter S1-15 Remuneration
ESRS S1-16 Incidents of discrimination	Indicator number 7 Table #3 of Annex I				Material / reported in chapter S1-16 Incidents, complaints and severe human rights impacts
ESRS S1-16 Human rights incidents	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		Material / reported in chapter S1-16 Incidents, complaints and severe human rights impacts
ESRS S2-1 Processes and measures for preventing trafficking in human beings	Indicator number 11 Table #3 of Annex I				Not material
ESRS S2-1 Code of conduct	Indicator number 4 Table #3 of Annex 1				Not material
ESRS S3-2 Grievance mechanism	Indicator number 11 Table #1 of Annex I				Not material

Disclosure Requirement and related datapoint in ESRS	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Material / Not material
ESRS S2-3 Human rights incidents	Indicator number 10 Table #1 of Annex I and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS S3-3 Human rights incidents	Indicator number 10 Table #1 of Annex I and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS S4-2 Grievance mechanism	Indicator number 11 Table #1 of Annex I				Material / reported in chapter G1-1 Policies related to business conduct
ESRS S4-3 Human rights incidents	Indicator number 10 Table #1 of Annex I and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS G1-1 Policies consistent with United Nations Convention against Corruption	Indicator number 15 Table #3 of Annex 1				Material / reported in chapter G1-1 Policies related to business conduct
ESRS G1-1 Protection of whistle-blowers	Indicator number 6 Table #3 of Annex 1				Material / reported in chapter G1-1 Policies related to business conduct
ESRS G1-4 Convictions and Fines for violation of anti-corruption and anti-bribery laws	Indicator number 17 Table #3 of Annex 1				Material / reported in chapter G1-4 metrics related to incidents of corruption and bribery

Disclosure Requirement and related datapoint in ESRS	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Material / Not material
ESRS G1-4 Actions to address breaches of Standards of anti- corruption and anti-bribery	Indicator number 16 Table #3 of Annex 1				Material / not reported assessment in the next years
ESRS 2 GOV-1 Board's gender diversity	Indicator number 13 of Table #1 of Annex 1				Material / reported in chapter ESRS GOV-1 The role of administrative, management and supervisory bodies in relation to sustainability
ESRS E4-5 "Land degradation, desertification, soil sealing"	Indicator number 10 Table #2 of Annex 1				Not material
ESRS E4-5 Natural species and protected areas	Indicator number 14.1 Table #2 of Annex 1				Not material
ESRS E4-2 Sustainable land / agriculture practices or policies	Indicator number 11 Table #2 of Annex 1				Not material
ESRS E4-2 Sustainable oceans / seas practices or policies	Indicator number 12 Table #2 of Annex 1				Not material
ESRS E4-2 Policies to address deforestation	Indicator number 15 Table #2 of Annex 1				Not material

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ESRS E1-2 Identification of climate-related risks and scenario analysis	ESRS E1-2 Identification of climate-related risks and scenario analysis
ESRS E1-3 Resilience in relation to climate change	ESRS E1-3 Resilience in relation to climate change
GDR-P ESRS E1 Climate change	ESRS E1-4 Policies related to climate change
ESRS E1-4 Policies related to climate change	ESRS E1-4 Policies related to climate change
GDR-A ESRS E1 Climate change	ESRS E1-5 Actions and resources in relation to climate change
ESRS E1-5 Actions and resources in relation to climate change	ESRS E1-5 Actions and resources in relation to climate change
GDR-T ESRS E1 Climate change	ESRS E1-6 Targets related to climate change
ESRS E1-6 Targets related to climate change	ESRS E1-6 Targets related to climate change
ESRS E1-7 Energy consumption and mix	ESRS E1-7 Energy consumption and mix
ESRS E1-8 Gross scope 1,2,3 GHG emissions	ESRS E1-8 Gross scope 1,2,3 GHG emissions
ESRS E1-9 – GHG removals and GHG mitigation projects financed through carbon credits	Not applicable
ESRS E1-10 – Internal carbon pricing	Not applicable
ESRS E1-11 Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Phase-in

GDR-P ESRS E1 Climate change	ESRS E1-7 Energy consumption and mix, ESRS E1-8 Gross scope 1,2,3 GHG emissions
ESRS E2 POLLUTION	Not material
ESRS E3 WATER	Not material
ESRS E4 BIODIVERSITY AND ECOSYSTEMS	Not material
ESRS E5 RESOURCE USE AND CIRCULAR ECONOMY	Not material
SOCIAL INFORMATION	
ESRS S1 OWN WORKFORCE	Material
GDR-P ESRS S1 Own workforce	ESRS S1-1 Policies related to own workforce
ESRS S1-1 Policies related to own workforce	ESRS S1-1 Policies related to own workforce
ESRS S1-2 Engagement with own workforce and workers' representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy	ESRS S1-2 Engagement with own workforce and workers' representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy
GDR-A ESRS S1 Own workforce	ESRS S1-3 Actions and resources related to own workforce
ESRS S1-3 Actions and resources related to own workforce	ESRS S1-3 Actions and resources related to own workforce
GDR-T ESRS S1 Own workforce	ESRS S1-4 Targets related to own workforce
ESRS S1-4 Targets related to own workforce	ESRS S1-4 Targets related to own workforce
ESRS S1-5 Characteristics of employees	ESRS S1-5 Characteristics of employees
ESRS S1-6 Characteristics of non-employees	ESRS S1-6 Characteristics of non-employees
ESRS S1-7 Collective bargaining coverage and social dialogue	ESRS S1-7 Collective bargaining coverage and social dialogue
ESRS S1-8 Diversity metrics	ESRS S1-8 Diversity metrics
ESRS S1-9 Adequate wages	ESRS S1-9 Adequate wages
ESRS S1-10 Social protection	ESRS S1-10 Social protection
ESRS S1-11 People with disabilities	ESRS S1-11 People with disabilities
ESRS S1-12 Training and skills development	ESRS S1-12 Training and skills development
ESRS S1-13 Health and safety	ESRS S1-13 Health and safety
ESRS S1-14 Work-life balance	ESRS S1-14 Work-life balance
ESRS S1-15 Remuneration	ESRS S1-15 Remuneration
ESRS S1-16 Incidents, complaints and severe human rights impacts	ESRS S1-16 Incidents, complaints and severe human rights impacts
GDR-M ESRS S1 Own workforce	ESRS S1-5 Characteristics of employees, S1-6 Characteristics of non-employees, S1-7 Collective bargaining coverage and social dialogue, S1-8 Diversity metrics, S1-9 Adequate wages, S1-10 Social protection, S1-11 People with disabilities, S1-12 Training and skills development, S1-13 Health and safety, S1-14 Work-life balance, S1-15 Remuneration, S1-16 Incidents, complaints and severe human rights impacts
ESRS S1 OWN WORKFORCE – TEMPORARY AGENCY WORKERS	Material

GDR-P ESRS S1 Own workforce – temporary agency workers	ESRS S1-1 Policies related to temporary agency workers
ESRS S1-1 Policies related to temporary agency workers	ESRS S1-1 Policies related to temporary agency workers
ESRS S1-2 Engagement with own workforce and workers' representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy	Not disclosed
GDR-A ESRS S1 Own workforce – temporary agency workers	ESRS S1-3 Actions and resources related to temporary agency workers
ESRS S1-3 Actions and resources related to temporary agency workers	ESRS S1-3 Actions and resources related to temporary agency workers
GDR-T ESRS S1 Own workforce – staffing agency	ESRS S1-4 Targets related to own workforce
ESRS S1-4 Targets related to own workforce	ESRS S1-4 Targets related to own workforce
ESRS S1-5 Characteristics of temporary agency workers	ESRS S1-5 Characteristics of temporary agency workers
ESRS S1-6 Characteristics of non-employees	Not applicable
ESRS S1-7 Collective bargaining coverage and social dialogue	ESRS S1-7 Collective bargaining coverage and social dialogue
ESRS S1-8 Diversity metrics	ESRS S1-8 Diversity metrics
ESRS S1-9 Adequate wages	Not applicable
ESRS S1-10 Social protection	Not applicable
ESRS S1-11 People with disabilities	ESRS S1-11 People with disabilities
ESRS S1-12 Training and skills development	ESRS S1-12 Training and skills development
ESRS S1-13 Health and safety	ESRS S1-13 Health and safety
ESRS S1-14 Work-life balance	Not applicable
ESRS S1-15 Remuneration	Not applicable
ESRS S1-16 Incidents, complaints and severe human rights impacts	Not applicable
GDR-M ESRS S1 Own workforce – temporary agency workers	ESRS S1-5 Characteristics of employees, S1-7 Collective bargaining coverage and social dialogue, S1-8 Diversity metrics, S1-11 People with disabilities, S1-12 Training and skills development, S1-13 Health and safety
ESRS S2 WORKERS IN THE VALUE CHAIN	Not material
ESRS S3 AFFECTED COMMUNITIES	Not material
ESRS S4 CONSUMERS AND END USERS	Material
GDR-P ESRS S4 Consumers and end users	ESRS S4-1 Policies related to consumers and end-users
ESRS S4-1 Policies related to consumers and end-users	ESRS S4-1 Policies related to consumers and end-users
ESRS S4-2 Engagement with consumers and end-users, existence of channels for consumers and end-users to raise concerns or needs and approaches to remedy	ESRS S4-2 Engagement with consumers and end-users, existence of channels for consumers and end-users to raise concerns or needs and approaches to remedy
GDR-A ESRS S4 Consumers and end users	ESRS S4-3 Actions and resources related to consumers and end-users
ESRS S4-3 Actions and resources related to consumers and end-users	ESRS S4-3 Actions and resources related to consumers and end-users
GDR-T ESRS S4 Consumers and end users	ESRS S4-4 Targets related to consumers and end-users
ESRS S4-4 Targets related to consumers and end-users	ESRS S4-4 Targets related to consumers and end-users
GDR-M ESRS S4 Consumers and end users	Not disclosed
GOVERNANCE INFORMATION	
ESRS G1 BUSINESS CONDUCT	Material

GDR-P ESRS G1 Business conduct	ESRS G1-1 Policies related to business conduct
ESRS G1-1 Policies related to business conduct	ESRS G1-1 Policies related to business conduct
GDR-A ESRS G1 Business conduct	Not disclosed
ESRS G1-2 Action related to business conduct	Not disclosed
GDR-T ESRS G1 Business conduct	ESRS G1-3 Targets related to business conduct
ESRS G1-3 Targets related to business conduct	ESRS G1-3 Targets related to business conduct
ESRS G1-4 Metrics related to incidents of corruption or bribery	ESRS G1-4 Metrics related to incidents of corruption or bribery
ESRS G1-5 Metrics related to political influence and lobbying activities	ESRS G1-5 Metrics related to political influence and lobbying activities
ESRS G1-6 Metrics in relation to payment practices	ESRS G1-6 Metrics in relation to payment practices
GDR-M ESRS G1 Business conduct	ESRS G1-4 Metrics related to incidents of corruption or bribery, G1-5 Metrics related to political influence and lobbying activities, G1-6 Metrics in relation to payment practices,
ENTITY-SPECIFIC	
GDR-P Entity-specific	Not disclosed
Partnerships and initiatives - Policies	Not disclosed
GDR-A Entity-specific	ESRS Entity-specific Actions related to partnerships and initiatives
Partnerships and initiatives - Action	ESRS Entity-specific Actions related to partnerships and initiatives
GDR-T Entity-specific	Not disclosed
Partnerships and initiatives - Targets	Not disclosed
GDR-M Entity-specific	Not disclosed
Partnerships and initiatives - Metrics	Not disclosed

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