

Consolidated Non-Financial Statement

Pursuant to Italian Legislative Decree 254/2016 as at 31 December 2023
(Traslazione from the Italian original which remains the definitive version)

20
23

Company data

Openjobmetis S.p.A.
Auth. Prot. No. 1111 – SG dated 26/11/2004

Registered Office
Via Assietta, 19 – 20161 Milan

Headquarters and Offices
Via Marsala 40/C Centro Direzionale Le Torri, 21013 Gallarate (VA)

Legal information
Share capital approved and subscribed Euro 13,712,000
Enrolled in the Companies Register of Milan Tax Code 13343690155

Website
www.openjobmetis.it

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openjob*m*etis

Dear Shareholders,

This non-financial Consolidated statement provides an outline of the activities and results that we have achieved over the course of the years and are proud to illustrate.

The year 2023 was a year of great achievements and recognition of the efforts we have so far made. The integration of ESG issues into our corporate strategy has enabled the Openjobmetis group to further improve the rating issued by Sustainalytics, which now ranks as Negligible rather than Low risk.

The score of 9.6 allowed us to be among the top three companies in HR services.

This result represents an additional stimulus to look to the future with increasingly ambitious and challenging goals.

In a year in which the issue of inequalities gained global resonance, we are proud to announce that the Group has also obtained a Gender Equality Certification. We strongly believe that the acknowledgement of talent regardless of gender is essential for the development of corporate entities, especially in a contest like Openjobmetis' where Human Capital is undoubtedly the most important strategic asset.

The path taken during the year that has just ended saw strong attention being paid to the social responsibility sphere with the drafting of rigorous policies for the prevention of all types of discrimination and harassment, the creation of an OJM Academy (training platform) and the new corporate welfare measures, which include a project supporting parenthood and work-life balance.

On our path towards 360° sustainable development, we have also begun measuring Scope 3 emissions, in order to more accurately monitor indirect emissions of the value chain.

The targets we have met are proof of the commitment of everyone in the Group, who on a daily basis actively promotes our operations that are inspired by sustainability values.



The Chairman
Marco Vittorelli

Sustainability Highlights





ESG RISK RATING 9.6¹

Openjobmetis is among the best companies in the HR sector with regard to sustainability, inclusion and corporate social responsibility



UN GLOBAL COMPACT

Openjobmetis stands by and supports the Principles of the UN Global Compact



SUSTAINABILITY LEADER

For the second consecutive year Openjobmetis was included in the list of Sustainability Leaders promoted by Sole 24 Ore in cooperation with Statista



GENDER EQUALITY CERTIFICATION

Openjobmetis obtained its UNI 125:2022 Standard, which sanctions the entire Group's commitment along its path to acknowledge and apply gender equality principles



76% WOMEN

Openjobmetis actively promotes gender equality, fostering career opportunities and equal pay



WELCOME – WORKING FOR REFUGEE INTEGRATION

UNHCR - The UN Refugee Agency has awarded Openjobmetis and Family Care - Employment Agency, acknowledging its outstanding commitment to promoting specific interventions for the integration of refugees, asylum and protection seekers



THE D&I TEAM HAS COME INTO BEING

Made up of groups of facility employees that promote positive changes within the organisation, the D&I Tea are a key element of the path towards inclusion



APPROXIMATELY 54,700 TEMPORARY WORKERS ASSIGNED

Openjobmetis has employed approximately 54,700 people, 25% of which are foreign, promoting an increasingly inclusive job market



SUPPLEMENTARY HEALTH INSURANCE

In 2023, the supplementary health insurance that refunds medical expenses has been extended to cover all full-time employees and their families

1

Methodological Note





Methodological Note

Standards, scope and reporting period

This Consolidated Non-Financial Statement (hereinafter also "Statement") of the Openjobmetis Group, drafted in accordance with Italian Legislative Decree 254 of 30 December 2016 is drawn up and published annually; it is a separate document from

the Management Report but an integral part of the documentation related to the 2023 Annual Financial Report. The non-financial reporting scope¹ is limited to Openjobmetis S.p.A. and the companies controlled by it and consolidated as at 31 December 2023:

Subsidiaries	% Control	Consolidation period
Openjob Consulting S.r.l.	100.00%	January-December
Seltis Hub S.r.l.	100.00%	January-December
Family Care S.r.l. - APL	100.00%	January-December
Lyve S.r.l.	52.06%	January-December

During the first half of the year, Lyve S.r.l. merged HC S.r.l. by incorporation, a company focused on training and coaching, previously 100% owned by the Parent Company Openjobmetis S.p.A.

The ownership structure has not undergone any significant changes in the reporting scope and period considered.

The data and information reported refer to the reporting year as at 31 December 2023 (from 1 January to 31 December 2023) and, in order to compare the variances during the 2021- 2023 three-year period, the data and information regarding the 2021 and 2022 financial years are also reported. There are no changes to previously published data.

Useful elements for understanding the performance during the three-year period have been included in appropriate notes within the document. All of the group's activities are carried out in Italy. Openjobmetis Group reports **in accordance** with the GRI Standards for the period 1 January 2023 -

31 December 2023.

The Statement contains information on social, staffing, governance and environmental topics to ensure an understanding of the Group's activities, performance, results and the impact they generate. The breadth and quality of the reporting reflect the principle of materiality, an aspect introduced by the reference regulations and inherent in the GRI standards: following careful assessment, the topics covered in the Statement represent the most significant impacts. The latter refer to the positive or negative effect and contribution that the organisation has as a result of its activities and relations for sustainable development. It is specified that the topics relating to the Group's environmental impact, which are not particularly relevant precisely because of the type of activity carried out by Openjobmetis S.p.A. and by its subsidiaries, pursuant to Italian Legislative Decree 254/16, have nonetheless been examined in depth in this Statement.

¹ The reporting scope and period of the 2023 Non-Financial Statement coincide with those of the 2023 Annual Financial Report.

Reporting Process

The preparation of the 2023 Consolidated Non-Financial Statement is based on a reporting process as outlined below:

- The identification of impacts, stakeholders and relevant material issues and the drafting of the text were coordinated by a Working Group. The same Working Group, supervised by the CFO, handles the collection of information included in this Statement, through data collection forms which are delivered to the contact persons of the corporate departments involved. The data was processed and checked by the various department managers.
- The document was approved by the Board of Directors of Openjobmetis S.p.A on 13 March 2024, after having been examined by the Control, Risk and Sustainability Committee.
- The Statement is subject to a "limited assurance engagement" test in accordance with the provisions of the "ISAE 3000 Revised" principle by KPMG S.p.A. The auditing activity includes compliance with the requests formulated in Italian Legislative Decree 254/2016 and GRI Standards. The auditing activity does not include the information under EU Regulation 2020/852, reported under the "European Taxonomy" paragraph.

The Statement was filed with the Financial Report and is made available to the public and at the registered office within the time-frames established by law. The documentation will also be available on the company's website at: <http://www.openjobmetis.it>, as well as at the storage mechanism authorised by eMarket Storage, as of 29/03/2024.

- The Statement is made available to the Shareholders' Meeting.

Reporting Principles

The Openjobmetis Group took the following principles into consideration when preparing the 2023 Consolidated Non-Financial Statement:

- **Accuracy:** the data reported is correct and detailed to ensure an accurate assessment of the impacts and contribution to sustainable development.
- **Balance between positive and negative aspects:** information is reported in an unbiased manner, without any interpretation of the facts by the company in order to ensure a fair balance of positive and negative impacts.
- **Clarity:** the organisation presents the information contained in the document in a manner that is accessible and understandable to all users.

- **Comparability:** the information is reported consistently over time. For the year 2023, no restatements were made with respect to previous years.
- **Completeness:** the document includes all the necessary elements for a complete evaluation by the stakeholders. Where omissions are present, the organisation undertakes to provide specific evidence within the text.
- **Context of sustainability:** the Group transparently explains how the organisation contributes or intends to contribute to sustainable development.
- **Timeliness:** the organisation prepares the Statement on annual basis, so that the data is updated in a timely manner.
- **Verifiability:** the data and information included are based on documentary evidence.



The European Taxonomy

As part of the European Commission's Action Plan to finance sustainable growth, a specific classification system has been defined to identify environmentally sustainable economic activities (the so-called 'Taxonomy of environmentally sustainable activities'), as an important enabling factor to support sustainable investments and adopt the indications of the European Green Deal.

The economic activities are classified according to their contribution to the following objectives:

- Climate change mitigation
- Climate change adaptation
- Sustainable use and protection of water and marine resources
- Transition to a circular economy
- Pollution prevention and reduction
- Protection and restoration of biodiversity and ecosystems

Since reporting year 2022, Openjobmetis S.p.A. has been required to identify the activities considered *Taxonomy-eligible* and the portion of these activities that are *Taxonomy-aligned* for the first two objectives. The definition of aligned prescribes that, in addition to compliance with technical criteria, the activity must not cause significant damage to any of the other environmental objectives (*DNHS – Do No Significant Harm*) while also complying with the technical assessment criteria and aligned with minimal social guarantees at the same time.

In reporting year 2023, the obligation was extended to the *Taxonomy-eligible* share of the turnover, the Capex and the Opex for the additional four objectives.

Revenue

Considering the type of services offered by Openjobmetis S.p.A. and its subsidiaries, in 2023

the Group did not record any activities falling into the categories to be highlighted for the purposes of the EU Taxonomy; therefore, no proportion of revenue is to be considered eligible for the purposes of the six objectives and is consequently aligned with the 'Climate change mitigation' and 'Climate change adaptation' objectives.

Capex

Considering the additions to tangible and intangible fixed assets that took place during the 2023 financial year, no proportion of Capex was identified as eligible for the purposes of the six objectives and consequently aligned with the 'Climate change mitigation' and 'Climate change adaptation' objectives.

Opex

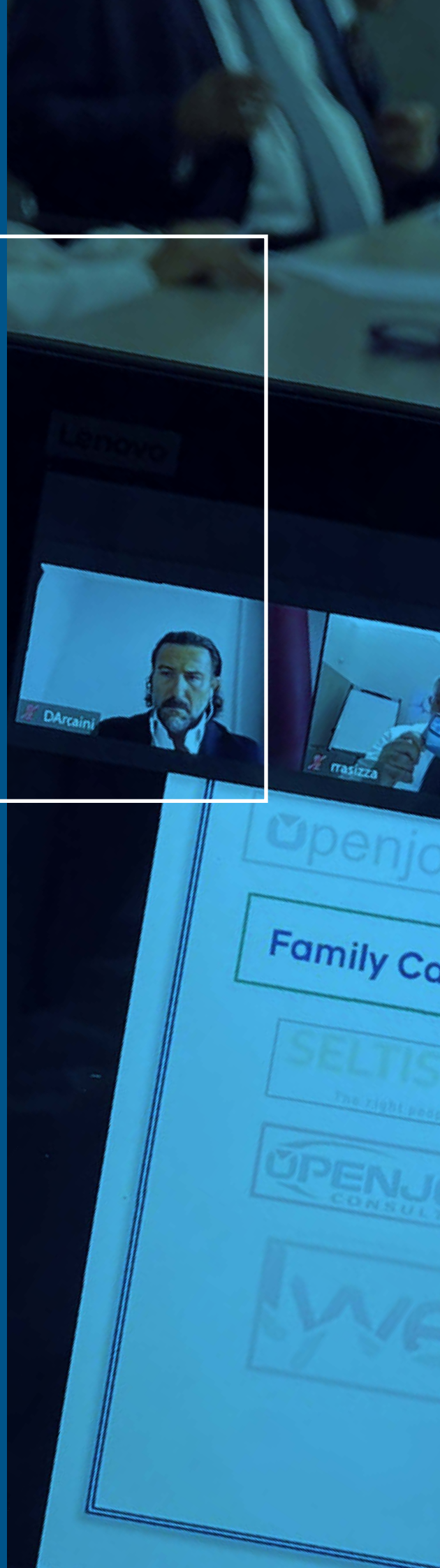
As regards operating costs related to energy efficiency, sustainable mobility, sustainable materials and greenhouse gas efficiency measures, no proportion of OpEx was identified as eligible for the purposes of the six objectives and consequently aligned with the 'Climate change mitigation' and 'Climate change adaptation' objectives.

With reference to the disclosure pursuant to Article 2 of Delegated Regulation (EU) 2021/2178, which calls for the use of the templates provided in Annex II for the submission of the information referred to in Article 8, paragraphs 1 and 2 of Regulation (EU) 2020/852, please refer to Annex 1. With reference to the disclosure pursuant to Article 8, paragraphs 6 and 7 of Delegated Regulation (EU) 2021/2178, which calls for the use of the templates provided in Annex XII for the disclosure of nuclear and fossil gas activities, please refer to Annex 2 of this report. It should nevertheless be specified that, given the business activities of Openjobmetis and its subsidiaries, the Group does not engage in, finance or has interests related to activities linked to nuclear energy and fossil gases.



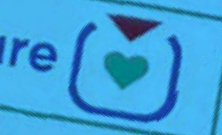
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Corporate Identity





obmetis



HUB

OB
ING



- OPENJOBMETIS
- SELTIS HUB
- OPENJOB CONSULTING
- FAMILY CARE
- LYVE

The Group

Openjobmetis S.p.A. is an Employment Agency that has been present on the Italian market for over 20 years, listed on Euronext Milan - STAR segment - managed by Borsa Italiana (market capitalisation € 196.56 mln as at 31 December 2023). It is mainly active in the provision of general work and specialised work in family care through its subsidiary Family Care S.r.l. - Employment Agency. Furthermore, through other subsidiaries, it offers a wide range of services in the fields of recruitment and selection, change management and relocation and training of personnel. Openjobmetis Group's revenue amounted to € 748.8 million in 2023.

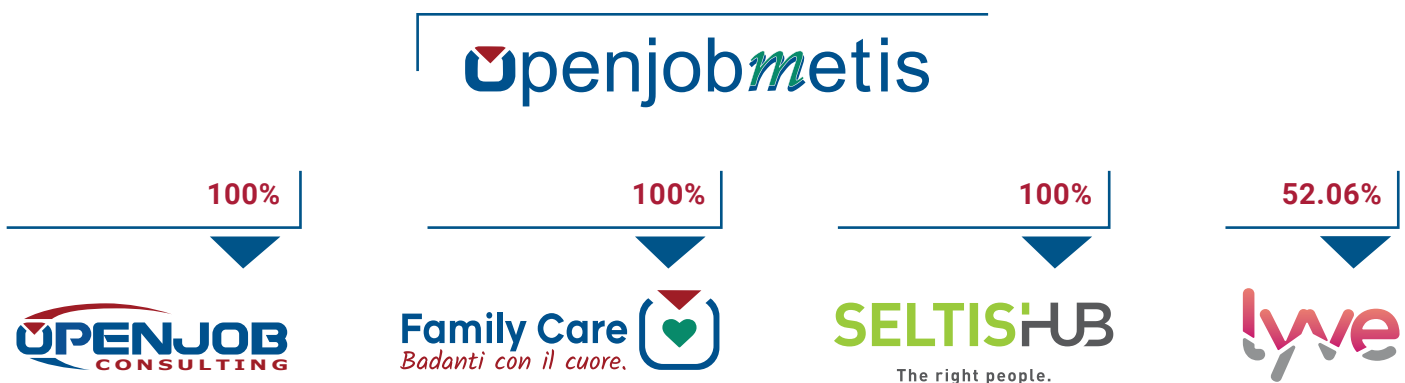
As at 31 December 2023, Openjobmetis S.p.A., which acts primarily as a general employment agency, had 100% direct control over:

- **Seltis Hub S.r.l.**, a company mainly involved in

personnel search and selection, with a main focus on Management Search (Middle & Top Management), D&I (Jobmetoo) and ICT&Digital.

- **Openjob Consulting S.r.l.**, a company focused on supporting the parent with payroll management tasks, training-related activities and outsourcing services.
- **Family Care S.r.l. – Employment Agency**, a company focused on providing family assistants for the care of the elderly and non-self-sufficient people.

Openjobmetis S.p.A. also directly controls 52.06% of **Lyve S.r.l.**, a training company that designs and implements training opportunities covering legislative, technical, management and sales contexts. During the first half of the year, the latter merged **HC S.r.l.** by incorporation, a company focused on training and coaching, previously 100% owned by the Parent.

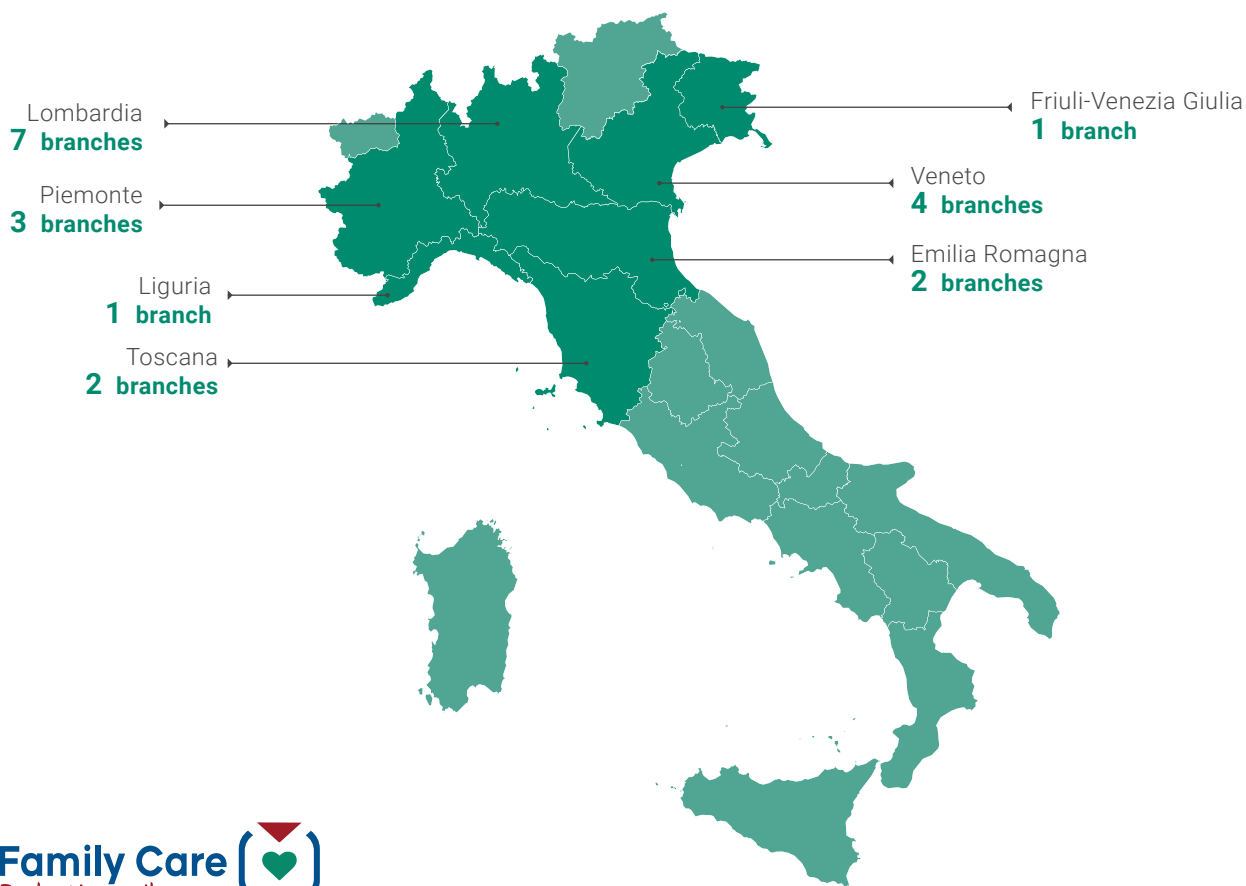


The Openjobmetis Group operates throughout Italy and is headquartered in Gallarate, in the province of Varese. It relies on a network of over **145 branches** as at 31 December 2023, **20** of which are entirely dedicated to the provision of family care services offered by the subsidiary Family Care S.r.l. - Employment Agency. Its widespread presence is a source of major added value, as its extensive knowledge of

the various areas of Italy enables the Group companies to offer highly professional services, support and immediate, personalised and effective solutions to companies operating in every kind of sector, as well as families and candidates. The general branches as at 31 December 2023 covered the whole of Italy, while the activities of Family Care S.r.l. - Employment Agency are concentrated in northern Italy.



Openjobmetis



Family Care
Badanti con il cuore.

Main Historical Milestones

Openjobmetis S.p.A. was the first and only operator in the Employment Agencies sector to be listed on Euronext Milan of Borsa Italiana - STAR segment. This achievement is the result of an intensive growth path that has marked the Group since its inception and has not stopped to date.

2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023

2001

The adventure began with the creation of **Openjob S.p.A.**

2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023

2003

In July, with the aim of embarking on a growth path also via external means, **Wisequity**, a private equity fund managed by Wise SGR, joined the company.

2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023

2004

The company's expansion project started in December with the acquisition of a series of major industry players (including **Pianeta Lavoro**, **In Time**, **Quandocorre**).

2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023

2011

Openjob S.p.A. took a decisive step through integration with **Metis S.p.A.**, an Employment Agency active since 2000 and operating nationwide. The transaction also led to acquiring control of **Seltis S.r.l.**, a company specialising in the recruitment and selection of middle and top managers. **Openjobmetis S.p.A.** was founded in December of the same year.

2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023

2013

In January, Openjobmetis S.p.A. acquired **Corium S.r.l.**, a company operating in the outplacement sector.

2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023

2015

On 3 December, Openjobmetis SpA was the first and only Employment Agency **listed on Euronext Milan of Borsa Italiana**, Star segment.

2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023

2018

Openjobmetis S.p.A. fully acquired **Meritocracy S.r.l.**, a digital head-hunting platform, and acquired 70% of **HC S.r.l.**, an educational company that carries out human resource development and motivation activities in organisations.

2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023

2020

In January, HC S.r.l. merged with Corium S.r.l., giving rise to the "new" HC S.r.l. and expanding the range of services offered, no longer only in the field of change management but also in outplacement. The same month, **Family care S.r.l.** - Employment Agency, dedicated to the provision of family carers for elderly and dependent people, became operational. The acquisition of 100% of the capital of Jobdisabili S.r.l., owner of the '**Jobmetoo**' brand, an online platform specialising in the recruitment and selection of personnel with disabilities, was also finalised. In November, Openjobmetis acquired 50.66% of **Lyve S.r.l.**, a training company in the field of insurance and financial services.

2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023

2021

On 26 May Openjobmetis S.p.A. completed the acquisition of 100% of the share capital of **Quanta S.p.A.** and, indirectly, of 100% of its subsidiary **Quanta Risorse Umane S.p.A.**. In December, the deed of merger of Quanta S.p.A. into Openjobmetis S.p.A. was signed. Pursuant to Article 2504-bis, paragraph 2, of the Italian Civil Code, the statutory, accounting and tax effects of the merger took effect from 1 January 2022.

2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023

2022

The process of integrating the Quanta Group was completed in March with the merger by incorporation of Quanta Risorse Umane into Openjob Consulting Srl with statutory effects from 1 April and tax and accounting effects from 1 January.

2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023

2023

On 1 June the subsidiary Lyve S.r.l merged with HC S.r.l. by incorporation.

On 19 December Openjobmetis signed a preliminary contract for the acquisition of **Just on Business S.p.A.** - specialising in the health and metalwork and mechanical engineering sector - and its subsidiary, an opportunity to further consolidate its position in the contract work segment. The acquisition of 100% of the capital was finalized on January 15, 2024.

Mission and Values

The world of work is constantly changing. Drawing on the solid experience it has acquired over time, Openjobmetis S.p.A. acts as a bridge between businesses looking for personnel and resources seeking employment, with the aim of optimally matching supply and demand and ensuring the swift employment of qualified personnel while respecting the rights and duties of workers. This is achieved through a process of constant growth and development, a strategy based on differentiation and specialisation, careful management control, professionalism, integrity and targeted solutions.

By providing not only well-established outsourcing services, but also recruitment and selection, outplacement support, training and HR consultancy solutions, Openjobmetis S.p.A. is able to increasingly and significantly meet the needs of companies and workers, proposing targeted solutions as well as efficient and innovative services that make it possible to address the continual developments in the world of work, always putting **'PEOPLE at the centre'**.

Through its activities, the Group is committed to contributing to the growth of employment in Italy, creating value for its shareholders, contributing



Rosario Rasizza, CEO Openjobmetis S.p.A.

to the well-being and professional growth of its employees and transferring its economic and civil progress to the community in accordance with the values by which it is inspired.





Diversity as an Added Value

The Openjobmetis Group believes in the added value of diversity, based on the different cultures and experiences that people come into contact with every day. Workers and clients who think and act in a different way are regarded as valuable resources.

Sharing

Through its corporate communications, the Group disseminates the content of its business mission in order to involve all employees in the process of achieving the company's goals and to maintain the high-quality standards of its services.



Teamwork

Through teamwork, the people of the Openjobmetis Group are able to identify new opportunities and find the best solutions for their clients. At the same time, the Group promotes the development of human relations, discouraging self-interest in favour of synergies designed to enhance the quality of its services.



Sustainability according to Openjobmetis

Openjobmetis S.p.A. recognises that sustainability topics have a high impact on its operations. This has prompted the company to measure its social, environmental and governance performance and to take responsibility towards both its internal and external stakeholders for the impacts generated, identifying strategies and targets for improvement.

In practical terms, the Group has defined its objectives along three lines:



Promoting employment and being an excellent workplace for our employees



Incorporating sustainability values into our business model and daily operations



Protecting and reducing our environmental impacts

With increasing focus, Openjobmetis S.p.A has begun the process of integrating ESG issues into its corporate strategy, while also committing to global efforts for a more sustainable future.

Openjobmetis has joined the United Nations Global Compact

Starting in 2022, Openjobmetis S.p.A joined the Global Compact, the world's largest strategic corporate sustainability initiative that stems from the desire to promote a global economy that fosters the development and dissemination of responsible business practices.

The UN Global Compact was launched in 2000 and to date includes more than 20,000 companies in

over 162 countries that voluntarily align their operations with the ten universal principles, and act in support of the UN goals entrenched in the Sustainable Development Goals (SDGs).

Openjobmetis is therefore committed to adopting and including the ten principles promoted by the initiative in the areas of human rights, labour, environment and anti-corruption within the Group's strategy, operations and corporate culture.

Openjobmetis contributes to the Sustainable Development Goals of Agenda 2030

In September 2015, the 193 Member States of the United Nations adopted the 2030 Agenda for Sustainable Development, a revolutionary and comprehensive programme of action focused on 17 Sustainable Development Goals (SDGs) and 169 related targets. The SDGs represent a clear call to action by all nations, businesses and civil society as a whole in a context of comprehensive collaboration between developed and developing countries.

The Openjobmetis Group has identified eight SDGs to which it most contributes through its business activities. Having conducted a painstaking analysis of the actions undertaken during the year, the












Group has also reached the conclusion that goal **5-Gender Equality**, is a primary objective, as well as the three already identified over the previous period, in other words **4-Quality Education, 8-Decent work and economic growth, 10-Reduced Inequalities**.

An additional three (**9-Industry, innovation and infrastructure, 11-Sustainable cities and communities, 16-Peace, justice and strong institutions**), to which Openjobmetis contributes indirectly, have been termed secondary. Finally, Openjobmetis contributes to one identified goal (**17-Partnership for the goals**) across the board because of the activities it carries out.

Primary SDGs Secondary SDGs

Our contribution

Chapters

<p>4 QUALITY EDUCATION</p> 	<p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p>  <p>11 SUSTAINABLE CITIES AND COMMUNITIES</p> 	<ul style="list-style-type: none"> - provision of training, upskilling and re-skilling courses to contract workers for resources that fully meet clients' needs - training of direct employees in various areas including Cybersecurity, personal skills development, IT and ESG issues 	<ul style="list-style-type: none"> - 5.1.3 <i>Training and Skills Development (Company Staff)</i> - 5.2.3 <i>Training of Contract Workers</i>
<p>8 DECENT WORK AND ECONOMIC GROWTH</p> 	<p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p>  <p>11 SUSTAINABLE CITIES AND COMMUNITIES</p>  <p>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</p> 	<ul style="list-style-type: none"> - supporting companies in achieving high standards of productivity through qualified and trained staff - primary role in connecting workers and demand, guaranteeing decent and regular work without discrimination - active role in the employment of people with disabilities (Jobmetoo business line of the subsidiary Seltis Hub) - reduction of unemployment, including youth unemployment considering the incidence of those under 29 on the total number of contract workers - Family Care, offering regular family carers, contributes to the health and well-being of the dependent population - Presence of an Organisation, Management and Control model for responsible business management 	<ul style="list-style-type: none"> - 2.3 <i>Mission and Values</i> - 4.2 <i>Ethics and Compliance</i> - 5.1 <i>Company Staff</i> - 5.2 <i>Contract Workers</i> - 6.2 <i>Community Support</i>
<p>10 REDUCE INEQUALITIES</p> 	<p>11 SUSTAINABLE CITIES AND COMMUNITIES</p> 	<ul style="list-style-type: none"> - commitment to reduce inequalities by fostering inclusion in the job market regardless of age, gender, different ability, ethnicity, race, origin, religion, economic condition or other - equal pay: equal remuneration for jobs of equal value, fighting undeclared work and exploitation - commitment to reduce inequalities by implementing a Human Resource Management Policy, a Contract Worker Management Policy and a D&I Management Policy - appointment of the D&I Ambassador and creation of a D&I Team to set goals and actions to address LGBT, gender, ethnicity, disability, religious belief, parenthood and early retirement issues 	<ul style="list-style-type: none"> - 4.2 <i>Ethics and Compliance</i> - 5.1 <i>Company Staff</i> - 5.2 <i>Contract Workers</i>
<p>5 GENDER EQUALITY</p> 		<ul style="list-style-type: none"> - obtaining the gender equality certification (PDR 125/22) and monitoring specific KPIs to measure the actual level of achievement of related goals - promotion of policies to support parenthood and work-life balance - appointment of a Gender Equality Guidance Committee 	<ul style="list-style-type: none"> - 4.2 <i>Ethics and Compliance</i> - 5.1 <i>Company Staff</i>
<p>17 PARTNERSHIPS FOR THE GOALS</p> 		<p>Openjobmetis S.p.A., which carries out labour outsourcing by virtue of a ministerial authorisation pursuant to Article 4, paragraph 1, letter a) of Italian Legislative Decree 276/2003, offers its services as a partner of the public sector in the outplacement of recipients of the Citizenship Income, as established by Italian Budget Law 2022 (Law no. 234 of 30 December 2021)</p>	

Openjobmetis obtains ESG Rating

In May 2023, Openjobmetis S.p.A was awarded a score of 9.6 by Sustainalytics, a Morningstar Group company and one of the leading independent providers of ESG and corporate governance ratings, research and analysis.

The result is extremely significant as it has enabled a shift from the low ESG risk category (2022 score of 10.4) to the negligible ESG risk category, which only includes 5% of HR service companies¹.

The rating obtained results in a negligible likelihood of incurring significant financial impacts owing to ESG scope factors.

In its analysis, Sustainalytics indicated a strong and solid ESG management risk, highlighting a thorough management of privacy issues and the constant attention paid to its own human capital, especially concerning issues linked to labour rights.

Openjobmetis among the sustainability leaders

For the second year running, Openjobmetis S.p.A was included in the list of 'Sustainability Leaders', an initiative launched by Il Sole 24 Ore in cooperation with the international analysis com-

pany Statista. This list includes the 240 Italian companies with the greatest focus on ESG issues and with the most transparent sustainability reporting possible.

Openjobmetis obtains its Gender Equality Certification

In December 2023, the Openjobmetis group obtained the Gender Equality Certification. The most appreciated aspects were the presence of women in top management roles, the strict company policies for the prevention of any kind of discrimination and harassment, the training of all personnel

on D&I issues, and the corporate welfare measures introduced, including the projects supporting parenthood and work-life balance. The path towards the certification was overseen by the Guidance Committee, appointed by the BoD on 29 September 2023.



¹ Sustainalytics data.

Openjobmetis is a Welfare Champion

Openjobmetis obtained the "Welfare Champion" rating, awarded by Welfare Index PMI, which rewards companies whose welfare measures are particularly significant, innovative and capable of responding to employees' needs, while creating a positive social

impact on the corporate community and beyond. Openjobmetis also received a special Community Welfare mention for the "Grandparents Park" project, an exclusive healing garden for the elderly instituted in Varese and promoted by the Family Care subsidiary.



3

Materiality Analysis





Chart Title

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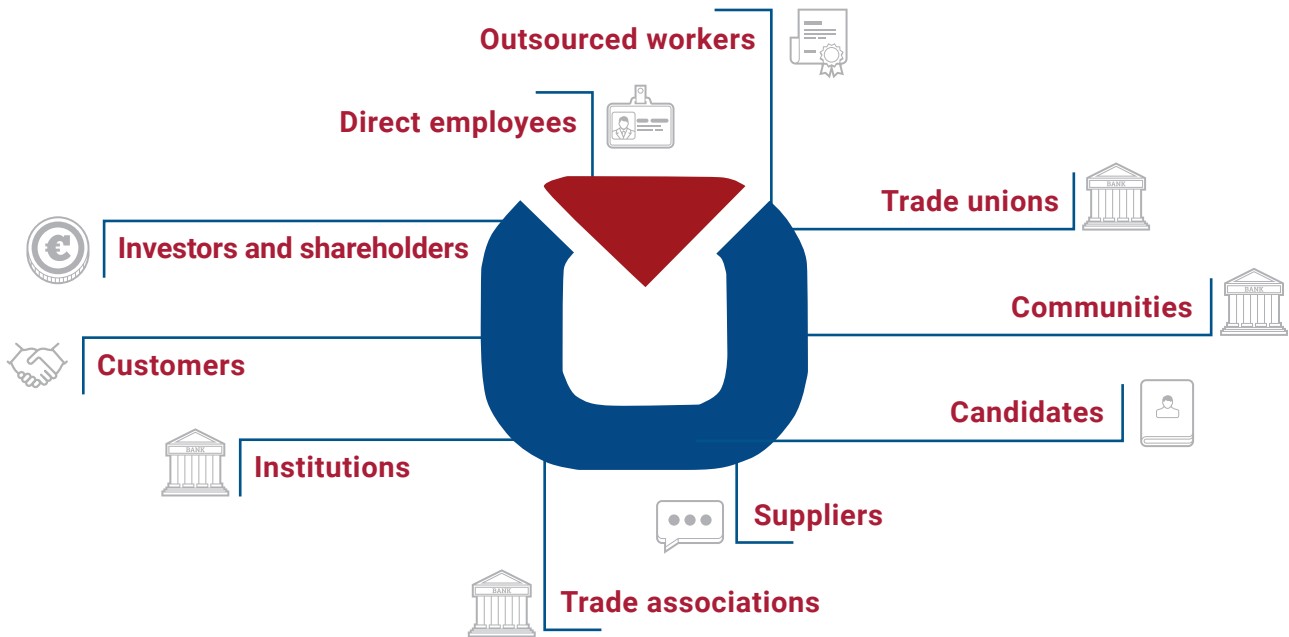
Dialogue with stakeholders

Openjobmetis S.p.A considers it fundamental to support transparent dialogue with stakeholders to ensure stable relations based on trust. To this end, it is of primary importance to identify the categories of individuals and organisations that influence the achievement of business objectives and their expectations, opinions, needs and requirements in a timely manner.


To guarantee a more effective management of relations, the Group works by identifying the most

appropriate channels through which the various stakeholders can be engaged. The correct identification enables a listening and constructive debate process to be created that can help assess whether and to what extent the interests of stakeholders are met and understood.


During the latest update of the materiality analysis, which took place in 2022, candidates were included among the most significant stakeholders.




The following table summarises some of the channels of interaction with stakeholders and their main expectations


Stakeholder	Main channels for dialogue and engagement	Main expectations
Direct employees 	<ul style="list-style-type: none"> • Dialogue with HR Department • Corporate Intranet (Op&Go) • Periodic reporting by Company Management on key results, future business goals or the main aspects of any extraordinary transactions • Training activities • Channels for collecting reports on facts or actions relating to relevant unlawful conduct (Whistleblowing) • Channels for collecting D&I reports and suggestions • Channels for the receipt of complaints • Surveys and questionnaires on ESG issues • Regular meetings for discussions 	<ul style="list-style-type: none"> • Information about Group strategies and results • Responsible company management • Professional training and development • Stimulating working environment • Equal opportunities and valuing diversity • Promoting well-being in the working environment • Internal communications activities • Employment stability


Stakeholder	Main channels for dialogue and engagement	Main expectations
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Contract workers 	<ul style="list-style-type: none"> • Direct and ongoing relations through branches spread across the country • Channels for collecting reports on facts or actions relating to relevant unlawful conduct (Whistleblowing) • Channels for the receipt of complaints 	<ul style="list-style-type: none"> • Employment that responds to desired needs • Adequate training to achieve professional and personal growth • Equal opportunities and non-discrimination • Support for day-to-day issues • Workplace safety
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Candidates 	<ul style="list-style-type: none"> • Specific section on company website (https://www.openjobmetis.it/it/candidati) • Recruitment initiatives • Direct relations through branches spread across the country • Social channels • Channels for collecting reports on facts or actions relating to relevant unlawful conduct (Whistleblowing) • Channels for the receipt of complaints 	<ul style="list-style-type: none"> • Fast response of sales network (e.g., interview outcome) • Equal opportunities and non-discrimination • Efficiency and effectiveness in matching labour supply and demand
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Clients 	<ul style="list-style-type: none"> • Direct and ongoing relationship with sales network and gathering feedback • Telephone, mail and email interactions and CRM management • Channels for collecting reports on facts or actions relating to relevant unlawful conduct (Whistleblowing) • Channels for the receipt of complaints 	<ul style="list-style-type: none"> • Competent and professional sales network also with a consulting perspective in the general HR field • Rapid processing of requests • Highly flexible • Perfect match between the need for and the supply of adequately trained contract workers
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Investors and shareholders 	<ul style="list-style-type: none"> • Shareholders' Meeting • Conference calls in response to important communications • Price sensitive communications and information • Roadshows and ad hoc meetings • Daily dialogue (live meetings on request, by phone and email) • Website - Investors section (https://investitori.openjobmetis.it/it/investitori) • Channels for collecting reports on facts or actions relating to relevant unlawful conduct (Whistleblowing) • Channels for the receipt of complaints 	<ul style="list-style-type: none"> • Consolidating and strengthening knowledge of the Company and its business model • Value creation • Transparent and responsible management • Rapid response and availability • Appropriate risk management
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Suppliers 	<ul style="list-style-type: none"> • Daily relations (telephone, mail and email interactions) 	<ul style="list-style-type: none"> • Continuing supply • Compliance with contractual terms and conditions
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Institutions, trade unions, trade associations, communities in general 	<ul style="list-style-type: none"> • Ad hoc meetings • Meetings between Openjobmetis management and the representatives of institutions, associations, organisations and local communities • Channels for collecting reports on facts or actions relating to relevant unlawful conduct (Whistleblowing) • Channels for the receipt of complaints 	<ul style="list-style-type: none"> • Participation in public utility projects • Active participation in panel discussions • Definition of common projects
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Relevant issues

On a regular basis¹, the Openjobmetis Group updates its materiality analysis with a view to identifying the **list of material topics**. In addition to defining the contents of this Consolidated Non-Financial Statement, the analysis allows the identification of aspects that are of relevance in terms of economic, social and environmental impacts, which are consistent with the strategy and with stakeholders' expectations. In 2022, the last year when an update was performed, the materiality analysis was performed in alignment with GRI Universal Standard 2021 (GRI 3: Material Topic), following a new methodological approach based on the identification of impacts (*Impact Materiality*). The List of Material Topics thus obtained was approved by the Board of Directors of Openjobmetis S.p.A. on 11 November 2022, after having been examined by the Control, Risk and Sustainability Committee.



Alessandro Esposti, Investor Relator Openjobmetis S.p.A.

With regard to the reporting year 2023, no aspects that provided indications of inconsistencies were noted that might modify the result of the asses-

sment following the change in the reference context, the identification of the impacts and their relevance assessment.

The process for identifying stakeholders and defining material topics was overseen internally by a Working Group specifically created for this purpose, coordinated by the Administration and Finance Department and supported by external consultants.

This Working Group identified the negative and positive impacts that Openjobmetis generates (actual impacts)/can generate (potential impacts) on the environment, people and the economy. In addition, each of them was associated with a reference stakeholder category, ensuring as consistent a qualification as possible.





























These impacts then underwent an objective relevance assessment by the members of the Working Group using scales with scores from 1 to 5 for **measurement of occurrence likelihood, severity, magnitude** and those with just negative **remediation possibilities**.

They were also assessed by Middle Management/Department Managers who provided both an internal and stakeholder perspective. The results made it possible to validate or recalibrate the outcome of the Working Group.

Each of the impacts that emerged was associated with a relevant topic. In order to consolidate the list, research was carried out on the ESG aspects applicable to the Openjobmetis Group's business model, as well as *benchmarking* with respect to the main competitors, through the analysis of publicly available sustainability documents. The material topics proposed in the Statements of previous years were also considered in order to ensure continuity.

From this activity, a list of 9 material issues was obtained, which are outlined below indicated by order of priority, linked to the area and the reference SDG.

¹ The Operating Instructions for the drafting of the Consolidated Non-Financial Statement prescribes that it be updated every two years.

Relevant topic	Stakeholder	Area	SDGs
Support for job creation	Contract workers, candidates, local community		   
Occupational health and safety	Direct employees, contract workers	 	
Employee well-being and engagement	Direct employees		
Privacy and Data Security	Direct employees, contract workers, candidates		
Employee training and development	Direct employees		  
Inclusion and diversity	Direct employees, contract workers		  
Ethics and compliance	Communities		
Respect for human rights (fair working conditions)	Contract workers	 	 
Support for the community	Communities		

For greater understanding, the impacts and actions implemented by the Group are outlined below.

Relevant topic	Impact	Group actions
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Support for job creation

Creation of regular employment in Italy, thus contributing to the reduction of unemployment - especially youth unemployment - and the inclusion of foreign workers in the labour market.

The Group encourages the creation of regular employment in Italy by matching selected resources with the requests of user companies. To facilitate this, the 'Candidate Manager' was introduced in 2019.

At the end of the contract work period, it is possible and in many cases likely that the worker be hired by the user company, contributing to the creation of employment.

As a demonstration of the Group's commitment, in February 2022 the Board of Directors of Openjobmetis approved the Contract Workers Management Policy, together with the Human Resources Management Policy (updated in June 2023), both of which can be downloaded from the Company's website (www.openjobmetis.it).

Occupational health and safety

Injuries to direct employees and contract workers related to inadequate management of occupational health and safety aspects.

DIRECT EMPLOYEES: this issue is monitored by the 'Workplace safety' Department. The risks are managed through several procedures and operating instructions in which the behavioural principles, responsibilities and duties of the persons supervising the work environment are defined for the parent company and all subsidiaries.

CONTRACT WORKERS: The Company first verifies that the user companies have carried out the risk assessment required by law in order to comply with the provision of Art. 32 of Italian Legislative Decree 81/2015. Pursuant to Art. 33 of Italian Legislative Decree 81/2015, the company collects information from the user company on the risks to the integrity and health of workers at work with the prevention and protection measures envisaged in the user company's risk assessment and submits it to the workers before they start their job. Pursuant to Italian Legislative Decree 81/08, the company defines the responsibilities in terms of workplace safety for the user company.

Employee well-being and engagement

Contribution to the well-being of direct employees through the development of the welfare system and positive management of work/life balance, internal communication, etc.

The Openjobmetis Group has implemented a number of welfare initiatives to improve work-life balance (Wow – welfare and Well-being, Wow Parental Edition), which besides improving working conditions are also aimed at improving the quality of its worker's private lives.

Privacy and Data Security

Violation, theft or loss of candidates' and employees' personal data due to accidental events, malicious actions (e.g., hacker attacks) or non-compliance with relevant legislation

Openjobmetis S.p.A has a Privacy Office and a Data Protection Officer (DPO), who has been granted powers by the Board of Directors. The website of Openjobmetis S.p.A., Seltis HUB S.r.l., Family Care S.r.l. and Lyve S.r.l. has a thorough privacy policy regarding the processing of the personal data of candidates and workers, as well as other categories whose personal data is processed.

The information system of the group companies is structured - also in terms of continuity and recovery - with specific internal procedures and a dedicated team.

Relevant topic

Impact

Group actions

Employee training and development	<i>Enhancement of direct employees through structured planning and management of training initiatives and career paths.</i>	<p>Openjobmetis seeks to create an integrated and structured system to ensure efficient and effective training for both its directly employed head office employees and its branch employees. The OJM Academy platform has been developed with content that can be accessed both synchronously and asynchronously and which is based on a structured, flexible, inclusive and diverse content offer differentiated to suit the various company population targets.</p>
Inclusion e diversity	<i>Promotion and enhancement of a work culture based on understanding, respect and appreciation of differences.</i>	<p>As specified in the Code of Ethics, Openjobmetis forbids any kind of discrimination based on race, language, colour, faith and religion, political opinion and orientation, nationality, ethnicity, age, sex and sexual orientation, marital status, disability and physical appearance, and economic and social condition.</p> <p>In February 2023, Openjobmetis' BoD approved the D&I policy, updated in September 2023, which can be downloaded from the Company's website (www.openjobmetis.it).</p> <p>Openjobmetis has appointed a D&I Ambassador, and to this end has selected Daniele Regolo to take on the role, the founder of Jobmetoo, a portal dedicated to finding people with disabilities and now a business line of Seltis Hub.</p> <p>In 2023 the entire company population was involved in a survey on D&I issues followed by specific training. In December 2023 the first six D&I Teams were set up. These are groups of employees tasked with promoting positive change within the organisation.</p> <p>On 29 September 2023 the BoD appointed a Gender Equality Guidance Committee, which has worked to obtain the Gender Equality Certification.</p>
Ethics and compliance	<i>Violation of relevant laws and regulations (e.g., anti-corruption, tax regulations, environmental regulations, etc.) and unethical business practices.</i>	<p>Openjobmetis S.p.A. has adopted the 231 Organisational Model, which was last updated in June 2023.</p> <p>All the group companies share a Code of Ethics that was first introduced in December 2022.</p> <p>The Anti-Corruption Policy and the Whistleblowing Policy were approved by the Board of Directors of Openjobmetis in February 2022 (updated in June 2023), both of which can be downloaded from the Company's website (www.openjobmetis.it).</p>
Respect for human rights (fair working conditions)	<i>Violation of contract workers' rights (e.g., working hours, wages, working conditions, trade union freedoms, etc.)</i>	<p>The company is organised with specific procedures and safeguards to ensure proper working conditions. There is a specific office that handles the management of labour relations.</p>
Support for the community	<i>Social and economic development of the local communities in which the company operates through donations, sponsorships and projects with a positive impact on the area.</i>	<p>Openjobmetis takes part actively in projects and activities to support the community in which it operates. Through its offices and branches spread throughout the country, the company is able to dialogue with the representatives of local communities and so return value to local areas.</p>

4

**Responsible
business
management**





Governance Model

Corporate governance is the system of administration and control, i.e. the entire set of legal, organisational and technical rules and mechanism that apply to business governance, designed to create value for both shareholders and all of the company's stakeholders. The governance model is a cornerstone of the company's activities. It supports the business strategy and aims to strengthen the relationship of trust between Openjobmetis S.p.A. and its stakeholders, as well as contribute to the achievement of the business results, creating long-term sustainable value.

Openjobmetis S.p.A. has adopted a traditional administration and control model. Its organisation, in compliance with the provisions of Italian legislation on listed companies, assigns corporate management to the Board of Directors and entrusts supervisory duties to the Board of Statutory Auditors. The statutory audit is assigned to an auditing firm.

Furthermore, Openjobmetis S.p.A. has drawn up and adopted an internal document called the 'Internal Control System Guidelines' and a subsequent document called 'Internal Control System Information Flow Regulation,' which describes the tasks and communication methods between the various bodies of the internal control system.

In particular, the governance system is structured as follows:

A) THE BOARD OF DIRECTORS, responsible for the management of the company and granted the broadest powers for ordinary and extraordinary administration, except for the powers that by law are strictly attributed to the General Shareholders' Meeting. The Board of Directors currently in office was appointed by the Ordinary Shareholders' Meeting of 30 April 2021; the Board, taking into account Recommendation 16, paragraph 1 of the Corporate Governance Code and with a view to rationalising and systematising the functions to be attributed to the Internal Board Committees, resolved to set up:

- **The Control, Risk and Sustainability Committee**, responsible for risk control, sustainability

and related party transactions. It supports the Board of Directors' assessments and decisions regarding the management of risks arising from detrimental events of which the Board has become aware, or regarding the Company's internal control and risk management system, as well as those concerning the approval of periodic financial and non-financial reports. The Committee also has investigation, proposal and consultation functions towards the Board of Directors for the purpose of promoting the constant integration of environmental, social and governance factors with its corporate strategies, while at the same time creating value for shareholders and stakeholders in the medium-long term, in compliance with the principles of sustainable development. Finally, it is responsible for carrying out activities relating to transactions with related parties, as well as for issuing specific reasoned opinions, in accordance with the provisions of Article 2391-bis of the Italian Civil Code and Consob Regulation no. 17221 of 12 March 2010, as subsequently amended and supplemented.

- **The Remuneration Committee** has the task of assisting the Board of Directors in drawing up a policy for the remuneration of directors and executives with strategic responsibilities, monitoring its concrete application, making proposals or expressing opinions on remuneration as well as setting performance targets related to the variable component of such remuneration.

In accordance with the Corporate Governance Code, the Board of Directors, at the proposal of the Chairman, resolved to appoint the Internal Audit Manager, who is responsible for verifying that the internal control and risk management system is functional, adequate and consistent with the guidelines defined by the Board of Directors through a 'risk-based' Audit Plan.

In 2019, the Board of Directors adopted specific 'Internal Audit Function Regulations' which are periodically updated and aimed at providing guidelines for carrying out control activities and for the periodic presentation of results.

B) THE BOARD OF STATUTORY AUDITORS, responsible for monitoring, among other things, compliance with the law and the Articles of Association, compliance with the principles of proper administration, the adequacy of the Company's organisational structure for the aspects under its responsibility, the internal control system and the administrative-accounting system, as well as the reliability of the latter in correctly representing management events; monitoring the adequacy of the instructions imparted by the company to its subsidiaries for compliance with the reporting requirements established by law for the financial reporting process.

C) THE SHAREHOLDERS' GENERAL MEETING, responsible for passing resolutions, among other things, on the approval of the financial statements and the allocation of profits, the appointment and dismissal of the members of the Board of Directors, the appointment of members of the Board of Statutory Auditors and their remuneration, the acquisition and transfer of treasury shares, the shareholding plans, amendments to the Articles of Association and the issuing of convertible bonds.

D) SUPERVISORY BODY PURSUANT TO ARTICLE 6 OF ITALIAN LEGISLATIVE DECREE 231/2001 responsible for supervising the operation and effectiveness of the Organisation, Management and Control Model adopted by the company. This is a collegiate and mixed body comprised of two

external and one internal company member, whose names are disclosed to everyone and to all stakeholders by publication on the institutional website.

With its listing on the Mercato Telematico Azionario (MTA), STAR segment (currently "Euronext STAR Milan") of the Italian Stock Exchange, and its adherence to the current Corporate Governance Code for Listed Companies (formerly the "Self-Regulation Code"), Openjobmetis S.p.A. must act under a series of other constraints - established as part of a varied and structured regulatory framework - whose main inspiration is the need to protect and provide guarantees to savers/investors. The applicable rules consist of legal provisions, regulatory provisions, private-sector regulations and administrative provisions and have a significant impact on the organisation and functioning of the Company. Compliance with these rules, together with the implementation of both internal and public controls and policies (e.g., for the emergence and management of conflicts of interest or related to diversity), ensures the quality of the governance practices adopted by the company on the subject, for example, of significant equity investments, the composition of administrative, management and control bodies or the management of transactions with related parties. An updated snapshot of the company structure, even covering these issues, can be found in the Report on Corporate Governance and ownership structures pursuant to article 123-bis of Italian Legislative Decree 58/1998.



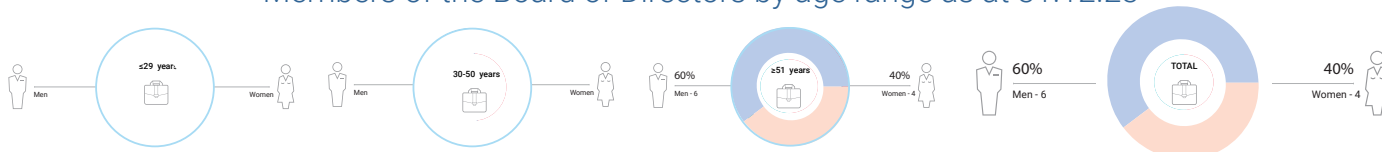
Sustainability governance

The Board of Directors, as of 19 December 2017 and last amended on 4 February 2021, has adopted a '**Diversity Policy** covering the Composition of Administration, Management and Control Bodies', in order to ensure the proper functioning of the corporate bodies, governing their composition and prescribing that their members meet the personal, aptitude, relational and professional requirements that shall result in the highest degree of diversity

and expertise. The Diversity Policy is also an important element implementing corporate social responsibility and is based on three different dimensions: gender diversity, professional diversity and geographical diversity.

The Board of Directors as at 31 December 2023 consisted of 10 members. The majority of members are independent and the number of directors belonging to the least represented gender is four.

Members of the Board of Directors by age range as at 31.12.23



In terms of responsible business management, the Board of Directors continued, with increasing determination, along the path of emphasising ESG issues in its activities.

The goal of 'sustainable success' has been translated into:

- Performance analysis from a sustainability perspective, focusing on strengths and actions to be implemented;
- Promotion at the company level of work teams on issues related to contract workers, direct staff, suppliers, the environment and governance;
- Concrete initiatives at board level;
- Adoption and updating of specific sustainability policies.

In February 2021, the Board of Directors resolved to appoint Sustainalytics, a leading ESG rating company, to assess sustainability based on social, corporate governance and environmental performance. The results obtained are examined in the Board meeting and evaluations are carried out annually. The Group, with input from the administrative body, constantly strives to improve its performance to enable a subsequent improvement of the score obtained.

Furthermore, this includes drafting and updating specific Policies that communicate (through publication on the company website of the various companies) the Company's commitment in the following areas:

- Anti-Corruption Policy
- Contract Workers Management Policy
- Human Resources Management Policy
- Whistleblowing Policy
- Environmental Policy
- Supply Chain Management Policy
- Diversity & Inclusion Management Policy
- Communication Policy

Compared to the previous year, a Policy covering Com-

munication issues has been drafted and adopted, as this represents one of the areas where stereotypes and prejudices can be voiced both wittingly and unwittingly. This purpose of this policy is to outline the fundamental conduct and values of Openjobmetis: integrity, correctness, transparency, responsibility and honesty, principles that inspire how the Group performs its business activities on a daily basis.

In addition to the Whistleblowing Policy¹, even the D&I and the Human Resource Management Policies have been updated over the course of the year. In particular, the policies take on board the projects undertaken during the year that have specifically focused on enhancing diversity and gender equality in various areas (remuneration, empowerment, parenthood and work-life balance). With this objective in mind, in September 2023 the Board of Directors instituted and appointed the members of the Gender Equality Guidance Committee, pursuant to the reference practices detailed in UNI/PdR 125:2022. The Committee is responsible for managing and monitoring inclusion and gender equality issues, which it achieves by drafting and assessing an improvement Plan, examining the relative KPIs, and dealing with possible instances of non-compliance.

At the beginning of 2024 the Company, besides updating its supplier policy, introduced a new privacy policy with a view to providing a more detailed description of its commitment to data protection².

During the course of the year, the measures introduced to increase the ESG knowledge of the Board of Directors were restricted to analysing the actions required to improve the ESG rating and obtain the Gender Equality Certification. It should be noted that the main company projects set in motion concerning sustainability were subject to analysis and specific in-depth assessment during a number of meetings of the Control, Risk and Sustainability Committee.

1 For a more detailed exposition please refer to chapter 4.2 of this Statement.
2 For a more detailed exposition please refer to chapter 4.4 of this Statement.

Ethics and Compliance

Transparency and ethical principles have always been key elements in conducting business and making strategic choices.

Code of Ethics

By resolution of the Board of Directors of 14 December 2022, Openjobmetis S.p.A. adopted a **Group Code of Ethics**, with the aim of setting out the principles by which the Group inspires its conduct towards stakeholders, in line with corporate policies and in compliance with the core values of integrity, fairness, transparency, loyalty and professional rigour. These principles govern the conduct and way of doing business of Openjobmetis S.p.A. and every single company of the Group, for the purpose of building and

maintaining a relationship of collaboration, respect and trust with both internal and external stakeholders, as well as focusing on full compliance with current regulations and with internal procedures. Available on the corporate website and posted on the notice boards of Group company offices, the document replaces the previous Code of Ethics already adopted by the Parent Company within the framework of the Organisation, Management and Control Model pursuant to Italian Legislative Decree 231/2001.

Organisation, Management and Control Model pursuant to Italian Legislative Decree 231/2001

The Organisation, Management and Control Model (hereinafter also referred to as 'the Model') responds to the need to develop and implement a governance system that meets high ethical standards and is able to promote the constant dissemination of the culture of control and a greater awareness of responsible and informed behaviour, while defining clear safeguards to prevent the possible commission of the offences set forth in Italian Legislative Decree 231/2001. Adopted for the first time by a resolution of the Board of Directors on 28 May 2012, the Model was last updated on 29 June 2023 in order to keep the document in line with regulatory developments concerning the issue of Whistleblowing (Italian Legislative Decree 24/2003) as well as with reference best practices.

Overall, the Model identifies, for each category of offences regarded as applicable and relevant to the company pursuant to Italian Legislative Decree No. 231/2001, the list of company processes involved and the relevant general rules of conduct; more specifically, the organisational units involved and the controls implemented by the company for each relevant process are identified. The prescriptions of Art. 6, paragraph 2-bis of Italian Legislative Decree

231/2001 on the subject of Whistleblowing were incorporated into the Company Model as early as the December 2019 amendment; however, beyond the scope outlined by Italian Legislative Decree 231/2001, Whistleblowing has been responsibly addressed by the Company since 2019, also with the adoption of an Internal Policy which then became a specific **Whistleblowing Policy**, approved by the Board of Directors of Openjobmetis on 4 February 2022 and lastly updated on 29 June 2023, as will be better specified later in this chapter.

The Model also includes the safeguards against corporate offences to which the company, owing to its status as a listed company, is subject as a result of its listing on the Italian stock exchange Euronext STAR Milan (MTA) managed by Borsa Italiana. The Company also considers its Model to be a form of protection against corruption offences. To date, no Openjobmetis Group company has received administrative liability sanctions pursuant to Italian Legislative Decree 231/2001 and there have been no episodes attributable to the offence of corruption.

The Model is accompanied by the **Disciplinary System**, which describes the sanctions scheme

that is applied in the event of its violation by all stakeholders. It should be noted that the violation of rules of conduct by direct employees and contract workers directly damages the relationship of trust that characterises every working relationship in Openjobmetis S.p.A.

The updating of the Organisation Model is always followed by its disclosure to ensure its correct adoption and implementation. Since its first adoption by the Company in 2012, the Model has been disseminated in the following ways:

- publication on the corporate website;
- introduction of specific contractual clauses with the aim of communicating the existence of the Model and binding its recipients to comply with it. In particular, these clauses have been adopted with regard to direct employees of the Parent Company and subsidiaries, clients, contract workers, suppliers, trainees and collaborators;
- training, in particular company staff. For the benefit of contract workers, the Model is posted on the company notice boards found in branches with an express invitation for everyone to view it on the company website.

The Company created and introduced an innovative training course in 2021 addressing in particular the direct employees of all Group companies and focused on the inspiring principles and contents of the regulations and the Model. The aim of the course is to make staff increasingly aware of the risks concerning the failure to adopt the safeguards adopted by the Company, with a view to reducing possible commission of the offences applicable to Italian Legislative Decree 231/2001. This training activity, already required for all current employe-

es, is cyclically adjusted (according to the Model updates) and regularly offered to all new employees and trainees of both the Parent Company and the subsidiaries. Organised online and available on the OJM Academy platform, backed by the expertise of the subsidiary Lyve S.r.l., the course is particularly effective and accessible thanks to its clear presentation and the practical and customised examples and exercises provided³. It should be noted that about 26% of the training course is dedicated to anti-corruption (equal to 30 minutes). The company has also made the above course available to members of the Board of Directors and Board of Statutory Auditors.

Furthermore, whenever the Model receives regulatory updates, a special news item is posted on the Company Intranet Op&Go, requiring all employees to take note.

The Board of Directors of Openjobmetis S.p.A. is constantly updated on regulatory changes to Italian Legislative Decree 231/2001; the Board meetings dedicated to the approval of the Model, in its various updates, allow specific information to be passed on to the Board members on the contents of the Decree, with particular reference to anti-corruption issues.

With reference to the subsidiaries, it should be noted that an updated analysis of the risks related to offences under Italian Legislative Decree 231/2001 and a subsequent checking of the suitability of operational controls were carried out in 2022. The analyses carried out during the reviews, in addition to the controls performed on a regular basis, have not indicated that to date the subsidiaries are susceptible to any risks pursuant to Italian Legislative Decree No. 231/2001 other than those to which the Parent Company is subject, also because the activities they carry out independently mainly concern the sole provision of customer



3 For additional details please refer to chapter 5.1.3 of this Statement.

services. The direct employees of the subsidiaries are also familiar with the Parent Company's Model pursuant to Italian Legislative Decree 231/2001 and are required to comply with it to the extent applicable to them; in addition to providing them with the full version of the Model, as mentioned above, they also receive the same training delivered for the Parent Company both at the beginning of their work assignment and during subsequent training sessions.

Compliance with the Model is monitored by the Supervisory Body pursuant to Article 6 of Italian Legislative Decree 231/2001. This is a collegiate and mixed body (comprised of two external and one internal company member, whose names are disclosed to everyone and to all stakeholders by publication on the institutional website), in order

Whistleblowing

Openjobmetis S.p.A. has set up a *whistleblowing* system at Group level to identify and intervene in a timely and appropriate manner in the event of unlawful conduct - brought to its attention by subjects both inside and outside the organisation - whether pertaining to the scope of Italian Legislative Decree 231/2001 or otherwise, as governed by the Whistleblowing Policy posted on the Internet websites of the Group's companies.

On 30 March 2023 Italian Legislative Decree 24/2023 came into force transposing EU Directive 2019/1937 that introduces a greater protection for *whistleblowers* so that they be further encouraged to report any illicit conduct.

For this reason, in June 2023 we took steps to update the Whistleblowing Policy by improving the specific whistleblower protection measures, provided it can be ascertained that no defamatory or libellous intentions based on specious motives and untrue facts are present.

We also took steps to update the procedures and the channels for the presentation of whistleblower reports, as well as the independent functions responsible for managing the reports (Supervisory Body for issues relating to Italian Legislative Decree 231/01 and Internal Audit Function for all other types).

Moreover, the procedures to be followed for their correct management were outlined in greater detail. It is particularly worth noting that in compliance with legislative changes, the reports may also be received by an external channel set up by ANAC (National Anti-Corruption Authority).

to guarantee the joint presence of a broad range of expertise and greater effectiveness. The Supervisory Board is responsible for supervising the operation and effectiveness of the Organisation, Management and Control Model adopted by the company, and to promote its updating. The Supervisory Body reports to the Board of Directors of Openjobmetis S.p.A. every six months.

As regards compliance with current regulations, the Openjobmetis Group ensures that all necessary measures are implemented to guarantee the compliance and fulfilment of these regulations, also in view of the risks connected to changes in the national regulatory framework concerning outsourcing contracts. Please refer to the 2023 Annual Financial Report for more information regarding non-conformities and labour and tax law disputes during 2023.

During the course of 2023, the company only received one report⁴ that was handled in accordance with the Whistleblowing Policy.

In line with the activities that the Company has addressed concerning Gender Equality, the Whistleblowing Policy updated by the Company in June 2023 specifically includes, among the different events, those related to discrimination and harassment issues.

It should be noted that Openjobmetis S.p.A. also has a specific internal procedure for handling complaints, which has also been reorganised both from a technical and methodological point of view, in order to ensure that any type of disservice or complaint received from the various stakeholders is promptly acknowledged and remedied. If they are not included among the offences regulated by the Whistleblowing Policy, the complaints are collected and analysed by the Group's Quality Department, which forwards them to the Team Leader of the Head of reference Department for their operational management.

During 2023, the Company received 47 complaints that were promptly managed, mainly filed by contract workers for administrative issues of a merely operational nature.

Lastly, it should be noted that the Company has chosen to set up a specific channel to be used by company employees to report any D&I events as well as suggestions to improve the Company's D&I performance.

4 At the date of this Document, the procedure for managing the report has been completed.

Risks

The Openjobmetis Group is committed to effectively safeguarding the interests of all its stakeholders. To achieve this goal, the Company manages its business risks through activities and controls that aim to define and monitor them as best as possible and therefore minimise and reduce their consequences. Poor risk management could indeed have negative repercussions for the entire Group, especially in terms of reputation, business continuity and lost business opportunities. In particular, the Company has adopted an Internal Control and Risk Management System, defined as 'the set of rules, procedures and organisational structures to enable the identification, measurement, management and monitoring of the main risks.'

To this end the Group, as usual on a yearly basis, has identified its own risks by undertaking an Enterprise Risk Assessment, whose methodology was updated in 2023 in order to achieve ongoing improvement and alignment with international

best practices. Specifically, the methodological update concerned identifying and classifying risks that may prevent the achievement of the goals and the criteria for assessing qualitative risks also with respect to potential repercussions in terms of ESG compliance.

With the aim of encouraging the identification of new risks, the Risk Model was updated, to include the 'External Risk' area in addition to those previously identified.

After reviewing the assessment criteria, the Group examined the risks in terms of likelihood of occurrence and impact (by defining the inherent potential risk) and assessed the impact of the mitigation measures that led to identifying the residual risk.

Following the analysis, the Openjobmetis S.p.A. risk catalogue was drawn up as follows:

RISK AREA	RISK CATEGORY
OPERATIONAL RISKS	<ul style="list-style-type: none"> Activities, processes and procedures Health, safety and environmental risk Product/service quality People ICT systems
COMPLIANCE RISK	<ul style="list-style-type: none"> Compliance with external legislation Compliance with internal regulations
FINANCIAL RISKS	<ul style="list-style-type: none"> Capital Structure Accounting & Reporting Credit and financial counterparties
EXTERNAL RISKS	<ul style="list-style-type: none"> Competition and market evolution Regulatory Natural and accidental events
STRATEGIC RISKS	<ul style="list-style-type: none"> Definition and implementation of the strategies Governance & culture Brand & reputation Governance & culture environment

We detail the list of risks that the Company has identified by associating them with the specific Sustainability, Human Resource Management issues and connected to Management beyond the risk area and category:

RISK AREA	RISK CATEGORY	RISK	SUSTAINABILITY	HUMAN RESOURCE MANAGEMENT ⁵
EXTERNAL	Competition and market evolution	Risk linked to the sector performance (competitors)		
	Regulatory	Risk linked to the sector performance (regulatory)		X
	Competition and market evolution	Risk linked to the sector performance (innovation)		
	Natural and accidental events	Risk of catastrophic events	X	X
STRATEGICI	Definition and implementation of the strategies	Risk of loss of Ministerial Authorisation		X
	Definition and implementation of the strategies	M&A risk		X
	Governance & culture	Governance risk	X	X
	Brand / Reputation	Communication & Marketing Risk	X	
	Definition and implementation of the strategies	Risk linked to the structure of the customer portfolio		
	Governance & culture	Risk linked to the definition and use of limits and powers and S.o.D.	X	X
	FINANCIAL	Capital Structure	Planning & Budgeting	
Accounting & Reporting		Risk linked to regular financial reporting		X
Capital Structure		Risk linked to the financial market and capital availability		X
Credit and financial counterparties		Credit and liquidity risk		X
COMPLIANCE	Compliance with external legislation	Risk of incorrect application of the NCLA (National Collective Labour Agreement) (NCLA for Employment Agencies)		
	Compliance with internal regulations	Fraud risk (direct)		X

⁵ For the Openjobmetis Group, its human capital represents its most important strategic asset. For this reason it was considered advisable to focus on this category.

RISK AREA	RISK CATEGORY	RISK	SUSTAINABILITY	HUMAN RESOURCE MANAGEMENT	MANAGEMENT
OPERATIONAL	Activities, Processes and Procedures	Risk linked to non-financial reporting	X		X
	Health, Safety and Environmental risk	Occupational safety risk for contract workers	X	X	
	Product / service quality	Customer Satisfaction risk			
	Health, Safety and Environmental risk	Occupational Health and Safety Risk (Direct)	X	X	
	Activities, Processes and Procedures	Pricing risk			
	People	Risk of dependency on key figures	X	X	
	People	Risk linked to recruiting policies and talent attraction (direct)	X	X	
	People	Risk linked to retention capacity and human resource management	X	X	
	ICT systems	Risk linked to the adequacy and security of information systems	X		
	ICT systems	Inadequacy of business continuity and data recovery strategies	X		X
	Activities, Processes and Procedures	Privacy & Confidentiality risk	X		
	People	Risk linked to recruiting policies (contract workers)	X	X	

For a better understanding a short description of the risks listed above is provided below:

RISK AREA	RISK CATEGORY	RISK	DESCRIPTION OF THE RISKY EVENT
EXTERNAL	Competition and market evolution	Risk linked to the sector performance (competitors)	Possibility that within the same sector new competitors enter the market with service and/or pricing characteristics that are better than those of Openjobmetis S.p.A.
	Regulatory	Risk linked to the sector performance (regulatory)	Possibility of a failure to introduce timely adjustments when faced with potential developments of the reference regulatory or legislative framework
	Competition and market evolution	Risk linked to the sector performance (innovation)	Inability to innovate one's product offer in relation to the requirements of customers /or when required by the market
	Natural and accidental events	Risk of catastrophic events	Possibility that the Group, following the occurrence of catastrophic events, is not capable of continuing to operate in terms of: <ul style="list-style-type: none"> - offering services and products; - sustaining the costs required to recover the losses resulting from the event taking place. Possible loss of people's physical or social safety
STRATEGIC	Definition and implementation of the strategies	Risk of loss of Ministerial Authorisation	Possible loss of the ministerial authorisation due to incorrect conduct
	Definition and implementation of the strategies	M&A risk	Possibility that following the acquisition of business units or companies, the Company no longer has a sufficient return on investment or is not capable of managing the problems resulting from the integration process, especially on an organisational, procedural, compliance, cultural or IT level
	Governance & culture	Governance risk	Risk that governance, understood as the set of principles, rules and procedures that concern the management and governing of the Company, are not clearly defined both at the parent company and individual subsidiary level with the possibility of incurring: <ul style="list-style-type: none"> - Untimely ownership and allocation of tasks not in line with the skill sets, background and professional expectations of employees - Absence of coordination between functions - lack of information required to manage the activities - Possibility that the corporate communication system, whether vertical (top-down and bottom-up) or horizontal, used within the organisation, is ineffective or not aligned with the organisational structure - Risk that the processes are not effective and efficient enough to meet the needs of the business

RISK AREA	RISK CATEGORY	RISK	DESCRIPTION OF THE RISKY EVENT
STRATEGIC	Brand / Reputation	Communication & Marketing Risk	Possibility that the communication and the relative cost of promotional campaigns do not guarantee an appropriate return on the investments made or that the key messages are wrongly understood by customers, the media and the main stakeholders
	Definition and implementation of the strategies	Risk linked to the structure of the customer portfolio	Possible lack of diversification of customer portfolios that makes it impossible to address the negative effects resulting from any crises that affect the job market (as they have in the past). This lack of diversification may lead to a dependency on strategic customers
	Governance & culture	Risk linked to the definition and use of limits and powers and S.o.D.	Possibility that the empowered bodies do not abide by their tasks and responsibilities, exceeding or using limits, delegations and powers assigned to them inappropriately. This risk is also connected to the management of relations, in terms of powers and operational limitations, with the 'outsourcer' as well as relating to overlaps or gaps in the distribution/acceptance of responsibility, operational powers, etc.
FINANCIAL	Capital Structure	Planning & Budgeting	Possible failure to adapt the strategic planning process to the new corporate structure, with impacts on the effectiveness in defining strategic guidelines. The risk may also be due to information used for defining the budget which is incorrect, incomplete, inappropriate etc.
	Accounting & Reporting	Risk linked to regular financial reporting	Risk that the inadequate structuring of business processes may entail risks related to incomplete/inconsistent information and disclosures (financial, management, tax, etc.) to stakeholders and control bodies (auditors, committees, statutory auditors, Supervisory Body, internal audit), with the possibility of incurring administrative or criminal sanctions
	Capital Structure	Risk linked to the financial market and capital availability	Possibility that unexpected changes in trends and the volatility of market variables (interests rates, exchange rates, share prices, etc.) may lead to a hike or a drop in the value of a position, a financial portfolio and/or financial structure and negatively affect the financial instruments, as well as the possibility that it does not have efficient access to the resources necessary for its growth, understood as the implementation of predefined strategies and thus achievement of the forecast goals and a financial return on the invested capital

RISK AREA	RISK CATEGORY	RISK	DESCRIPTION OF THE RISKY EVENT
FINANCIAL	Credit and financial counterparties	Credit and liquidity risk	<p>Possibility that credit management, the credit recovery policy, the availability of cash and problems concerning the level of indebtedness, are not correctly managed to maximise sales and Group growth. The risk can also surface if the company is not capable of meeting its obligations. The economic loss may also result from:</p> <ul style="list-style-type: none"> - delays in the issuing of invoices and order processing; - transfer costs; - cost of opportunities due to delays in investments - the capacity to meet expected commitments, in order to pay off the fees accrued by commercial/financial counterparties - in general, from the relationship with commercial counterparties, leading to reputational and/or operational impacts - from the capacity to comply with any bank covenants related to existing loans
	Compliance with external legislation	Risk of incorrect application of the NCLA (National Collective Labour Agreement) (NCLA for Employment Agencies)	Possibility that mistakes are committed in applying the NCLA and in the calculations relative to pay slips with the resulting involvement in legal and damage actions
COMPLIANCE	Compliance with internal regulations	Fraud risk (direct)	Possibility that top management, employees, customers or suppliers, either jointly or individually, perpetrate a fraud against the company (even involving the inappropriate use of company assets without authorisation) leading to a tangible economic loss and/or involvement even in legal actions and bad publicity
	Activities, Processes and Procedures	Risk linked to non-financial reporting	Inability to provide and disclose accurate and truthful data and information regarding sustainability issues
OPERATIONAL	Health, Safety and Environmental risk	Occupational safety risk for contract workers	Inadequate implementation of processes designed to ensure corporate compliance with the health and safety legislation for contract workers
	Product / service quality	Customer Satisfaction risk	<p>Possibility that the service does not reach the quality levels required to achieve the appropriate profitability and competitiveness. The risk could also result from a loss of competitive edge because customers inadequately perceive the quality levels and appeal of the services offered - risk that the processes are not effective and efficient enough to satisfy business needs</p>
	Health, Safety and Environmental risk	Occupational Health and Safety Risk (Direct)	Resulting from the failure to comply with applicable occupational safety regulations (Italian Legislative Decree 81/08), including their monitoring and adaptation

RISK AREA

RISK
CATEGORY

RISK

DESCRIPTION OF THE RISKY EVENT

OPERATIONAL

Activities, Processes and Procedures	Pricing risk	Possibility that the pricing and/or the mark up are based on incorrect cost analyses and inadequate calculation models. Possibility that the economic/political context leads to an increase in the cost of labour
People	Risk of dependency on key figures	Inappropriate succession or back-up plan, resulting in a dependence on key figures within the corporate structure undermined by possible dismissals/resignations or extended absence of these same key figures
People	Risk linked to recruiting policies and talent attraction (direct)	Difficulty in attracting or recruiting the quantity and quality of required skills (for example in innovation, digital, cyber or STEM areas which may be crucial in the future) for the correct running of the business and related performance levels
People	Risk linked to retention capacity and human resource management	Difficulty in retaining personnel resulting in resource turnover due to for example: - inadequate training and innovation of training courses - Unsatisfactory work-life balance - Wages not aligned with competitors - Bonus systems not aligned with the market - A non-inclusive environment - Inability of the company to share the value of the company and develop a sense of belonging to the corporate community due to the high number of employees scattered throughout the country and the various Group branches (Connection&Brand Identity) - Possibility that the company is not capable of developing internal leaders even through training and mentoring. (Leadership Development)
ICT systems	Risk linked to the adequacy and security of information systems	Failure of the ICT / application / information technology systems to support the process and business activities
ICT systems	Inadequacy of business continuity and data recovery strategies	Possible inadequacy of the disaster recovery plans/ systems or of the plans devised to respond to possible catastrophic events with impacts on the continuity of the Risk management system due to cyber attacks that may undermine the operational continuity of the operating systems/the corporate safety of the subjects involved
Activities, Processes and Procedures	Privacy & Confidentiality Risk	Inability to maintain adequate security of relevant information to comply with confidentiality and privacy requirements and prevent unauthorised access (for example information about employees/customers and intellectual property)
People	Risk linked to recruiting policies (contract workers)	Difficulty in the quantitative and qualitative recruitment of personnel to be outsourced, with the necessary skills for the proper conduct of business and relevant performance

Given the importance of human capital in the Group's operations, and with reference to the specific risks highlighted in the table above, special attention is given to the assessment and resulting analysis of the results in respect to Human Resource Management risks.

Of particular significance, both on an inherent and residual level, are the risks relating to the retention and management of human resources, and to the recruitment of direct personnel. This demonstrates the value and need to continue investing in human resource management with concrete projects and actions, as properly explained in chapter 5 of this Statement.

The most significant operational risks are specifically outlined in the Management Performance Report, in more detail than above, with additional information on the main risks identified and their monitoring.

The main operational risks linked to management include:

- Risks related to general economic trends, industry and regulatory changes;
- Risks related to reputation and to the maintenance of Ministerial authorisations;
- Risks related to debt exposure and the ability to meet financial requirements;
- Risks related to court and/or arbitration proceedings and the possible inadequacy of provisions for risks;
- Interest rate risk;
- Credit risk.

As mentioned previously, the Group assesses and manages the risk of corruption and the implementation of unethical or fraudulent conduct through a detailed and accurate risk mapping process in line with the Organisation, Management and Control Model pursuant to Italian Legislative Decree 231/2001 and through the adoption of company policies and practices that prioritise honesty, loyalty and integrity.

Corruption risk is specifically analysed during both the annual risk analysis (*known as Enterprise Risk Assessment*) and the regular update of the risk analysis pursuant to Italian Legislative Decree 231/2001 for the purpose of updating the Model. Corruption risk is cross-cutting and for this reason the Group companies (Openjobmetis S.p.A, Family Care S.r.l. - Employment Agency, Openjob Consulting S.r.l, Seltis Hub S.r.l and Lyve S.r.l) underwent assessment. This analysis identifies transactions potentially linked to corruption risk, which specifically include the following:

- All business activities and negotiations carried out with customers and potential customers;
- All business activities and negotiations with suppliers and potential suppliers, including consultants, partners, inspectors and collaborators;
- All dealings with persons belonging to the public administration in ordinary activities (such as operational communications and accounting, tax and administrative fulfilments) and non-ordinary activities (such as possible inspections, possible legal actions, meetings and discussions);
- All sponsorship initiatives, awarding of gifts and donations;
- All recruitment and selection activities carried out for candidates due to work both at the company's premises and at customers' premises;
- All activities aimed at obtaining grants and funding;
- All activities of an accounting nature in general;
- Corporate event management for both internal staff and external parties;
- Transactions between Group companies;
- Negotiations aimed at reaching out-of-court settlements;
- Relations with Shareholders, corporate bodies, auditing firms and Borsa Italiana (Italian Stock Exchange);
- Transactions affecting the share capital.

The Internal controls on which the Internal Control and Risk Management system adopted by the Company are based, are therefore planned by prioritising the control activities linked to risks whose assessment - as described above - has established a higher level of residual risk, as well as risks that show a greater difference between potential and residual assessment.

The Board of Directors, with the support of the Control, Risk and Sustainability Committee, assesses the results of the risk analyses performed by the Company as part of the analysis and approval activities of the annual Control plan.



ESG impact risks

The Company has identified and assessed specific operational sustainability risks with particular reference to its ability to promote and communicate ESG (environmental, social, go-

vernance) issues in its strategy and corporate priorities. The following risks are identified within the three lines:





Social

Stakeholder	Associated risks	The response of Openjobmetis
<p>Direct employees</p>	<ul style="list-style-type: none"> • non-compliance with health and safety regulations • non-compliance with labour regulations 	<p><i>The sound, proper management of human resources mitigates these risks, as evidenced by the low turnover rate, the low number of disputes detected and the injury frequency index</i></p>
<p>Contract workers and clients</p>	<ul style="list-style-type: none"> • non-compliance with health and safety regulations • non-compliance with labour regulations • inadequate professional skills • incorrect payment and non-payment of salaries due • errors in processing payroll • errors in processing invoices for service sales 	<p><i>The Group has centralised technical and regulatory expertise to guarantee the quality of the service offered. With regard to errors when processing payslips and invoices, there is an internal system for recording attendance at work and processing the information, in compliance with the relevant regulations. In relation to workplace safety, specific data is collected to exclude companies with a high safety risk from the customer portfolio</i></p>
<p>Local communities</p>	<ul style="list-style-type: none"> • Reputational damage 	<p><i>Strong bonds with the local area make it possible to support the social context in which the Group operates, through targeted actions</i></p>
<p>Trade Unions and Associations</p>	<ul style="list-style-type: none"> • pursuit of associative interests • that differ from those of other employment agencies operating in the reference area 	<p><i>The Group has excellent relations with its stakeholders, who appreciate the reputation the organisation has built up</i></p>



Governance

Stakeholder	Associated risks	The response of Openjobmetis
Suppliers	<ul style="list-style-type: none"> • bribery for brokerage • non-compliance with the provisions concerning the 231 Organisation Model 	<p><i>The Company has adopted a Model pursuant to Italian Legislative Decree 231/2001 for the Parent Company and a Group Code of Ethics. In addition, specific procedures are put in place to manage the expenditure process, the choice of suppliers, entertainment expenses, and relations with public bodies. Employees have been specifically trained through a training course in which 26% of the course duration was dedicated to anti-corruption (30 minutes). There is also a whistleblowing system for reporting illicit conduct for both internal and external staff, as well as platforms for reporting complaints and events or reports related to D&I. In addition, the company has a set of structured internal procedures describing the correct management of the various processes</i></p>
Direct employees and contract workers	<ul style="list-style-type: none"> • non-compliance with the provisions concerning the 231 Organisation Model • corruption • failure to provide privacy protection • litigation 	
Candidates	<ul style="list-style-type: none"> • failure to protect privacy • non-compliance with the provisions concerning the 231 Organisation Model 	
Investors and shareholders, Institutions	<ul style="list-style-type: none"> • non-compliance with the provisions concerning the 231 Organisation Model • corruption 	
Customers	<ul style="list-style-type: none"> • corruption • litigation • non-compliance with the provisions concerning the 231 Model 	



Environment

Stakeholder	Associated risks	The response of Openjobmetis
Investors and shareholders, suppliers, institutions and communities	<ul style="list-style-type: none"> • non-compliance with environmental regulations 	<p><i>In view of the sector characteristics and internal processes, the risks are minimal and are strictly related to office activities. The Group has adopted specific internal procedures for the correct disposal of toner and has outsourced the disposal of paper, wood, lighting systems and computer equipment to specifically accredited suppliers, also in accordance with the law. Within the context of relations with its suppliers, the Company is increasingly focusing on discussions with its suppliers to assess the environmental impact of its procurement activities</i></p>

Privacy protection

By resolution of 15 May 2018, the Openjobmetis S.p.A. Board of Directors appointed the Chief Executive Officer to oversee all privacy issues and to guarantee compliance with all regulatory obligations in this area. During the same Board meeting, powers were also assigned to the previously-appointed Data Protection Officer (DPO).

By resolutions of 13 April 2021 and 30 April 2021, the Board of Directors of Seltis Hub S.r.l. and the Board of Directors of Family Care S.r.l. appointed their own DPO, respectively, identifying him as the same person as the DPO of the Parent Company Openjobmetis S.p.A.

In terms of the company policy, Openjobmetis S.p.A., Seltis HUB S.r.l., Family Care S.r.l. and Lyve S.r.l. have published comprehensive privacy policies on their websites with regard to the processing

of the personal data of candidates and workers, as well as the other categories of data subjects whose personal data is processed.

All the companies managed and coordinated by Openjobmetis S.p.A. constantly update their paper forms containing the privacy policy on the processing of personal data carried out by them and have made the necessary forms available to the Group's branches via the intranet, along with instructions on how to manage them correctly.

It should be noted that in 2023 as part of the training on regulatory changes, a compulsory course has been introduced for all Group employees covering the issue "Data privacy and protection", which can be accessed in e-learning mode via the OJM Academy platform.

Privacy protection for the candidate stakeholder

Candidates seeking an outsourced job and/or a position with the company can register with the Openjobmetis S.p.A. website. To do this, they must read the privacy policy and consent to the processing of their personal data, where necessary. The application thus submitted is managed through an IT system with ATS (Applicant Tracking System) functions.

If, on the other hand, personal data is processed using paper instruments, procedures and operating instructions have been prepared and updated to regulate the duties assigned to the branch operators for manual registration in the ATS (Applicant Tracking System); in order to com-



plete the registration process, candidates must in any case provide their consent to the processing of their personal data by accessing the database and providing confirmation that they have read the privacy policy. Candidates have a limited time-fr-

me within which they must complete their registration. If the provision of the data is not confirmed, they are permanently cancelled by the ATS.

With regard to Seltis HUB S.r.l., candidates who wish to apply spontaneously or in response to an advert published by the company are required to register with the company database which uses its own ATS system, through the company website or other recruiting portals connected to it. Registration is subject to having read the specific privacy policy and giving consent to the processing of data according to the preferences freely expressed by each candidate, where necessary. If the CVs are received via other means, Seltis S.r.l. personnel have been provided with instructions on how to create a candidate account in the database; in order to complete the registration process, the candidate must confirm by accessing the database, reading the privacy policy and consenting to the processing of their personal data. Candidates have a limited time-frame within which they must complete their registration. If the provision of the data is not confirmed, they are permanently cancelled by the ATS.

The databases adopted by Openjobmetis S.p.A. and Seltis HUB S.r.l. have been designed and implemented from the outset to meet GDPR compliance requirements and, for this reason, automated personal data storage/deletion procedures have been put in place, in accordance with the procedures and storage periods approved by the Company. In addition, there are also procedures that grant company users limited access to the personal data of candidates according to a data segregation policy developed according to the candidate's willingness to work in one or more Regions of Italy (each of which is assigned to one or more branches of the Company); again, this is based on the preferences freely expressed by the candidate when registering and which they can later change.

Data subjects can request the deletion of their personal data or exercise their privacy rights by sending an email to

privacy@openjob.it

privacy@seltishub.it

privacy@familycarebadanti.it

info@lyveformazione.it

There were no significant complaints concerning privacy violations for the year 2023.



Data security

All Group companies handle a significant amount of data in relation to their business: the conservation and protection of this data is a priority. This is why Openjobmetis S.p.A and all the Group companies have an information system that guarantees IT security, protects confidentiality and integrity, and guarantees the availability of information.

The structure of the Information System allows different stakeholders access to the data with the necessary segregation to ensure that the information is only available to the persons concerned.

The technology used allows continuity of access to computer systems so as to ensure business continuity in a timely and proper manner.

Group companies have also organised a 'disaster recovery system' in order to manage any incidents of third-party access to company systems. This also includes system penetration tests to check the robustness of its defences, which the company carries out regularly.

In order to achieve the above, employees using the various company applications must be trained in data security. For this reason, the company organises both specific courses on the use of applications and courses covering general cybersecurity issues. In 2023, attendance in e-learning mode of the 'Cybersecurity - let's get to know it better' course via the OJM Academy became mandatory for all Group employees, to ensure a greater awareness and focus on the issue.





5

Our people





Company staff

5.1.1 The importance of Human Capital



For the Openjobmetis Group, its people are at the heart of all business activities and are its most important strategic asset. They are the promoters of a *modus operandi* marked by continuous growth and specialisation, high professionalism and innovation in the search for the best solutions for its customers and contract workers. People are key to retaining a sustain-

able competitive edge over time.

The success of Openjobmetis S.p.A. is based on the added value provided by the constructive collaboration of those who work within the Company. The satisfaction of our people, is the very foundation of various strategic choices and a key requirement for the implementation of the various initiatives for internal staff.

In 2023, the **PEOPLE** work team was set up, specialising in all aspects of the HR world, to back the company's awareness that it must look after its most precious resources: its People. The development of skills, engagement, the corporate culture and well-being are the fundamental levers to attract, but even more importantly to maintain its talent pool. The Group has set itself the following goals:

ATTRACTING TALENT

Enhance the identity of the company and its values, also with regard to sustainability and inclusion

Let people have their say (employer branding)

Ensure an effective recruitment & selection process that puts the candidate at the centre

ENGAGING THE TEAM

Implement an onboarding project that is able to create a sense of belonging straight away

Together with internal communication, launch a project to share values that take shape through practical behaviour and actions

Coffee corner to engage people on specific topics (D&I)

DEVELOPING AND UPDATING

Implementation of a platform to make training more accessible and easier to use (Learning Management System)

Customised and self-managed training plans with 'empowered' people who play a leading role in their own professional growth path

RETAINING TALENTS

Identify key people for the organisation and implement Development and Retention plans

Create growth paths for people identified as 'talents' and launch specific training, mentoring and coaching plans.

The '2023 People Strategy' is based on three main pillars: D&I, Gender Equality and organisational well-being to create a working environment that can enhance everyone to the best of their abilities. The initiatives it has put in place are described in the following paragraphs.



In managing relations with its direct personnel, Openjobmetis S.p.A. adopts behaviours that are legal, ethical and respectful of internationally recognised standards and principles regarding the treatment of workers, with particular attention to health and safety, respect for human rights and working conditions, inclusion and enhancement of diversity and non-discrimination.

These principles are also confirmed in the risk assessment activity that the company carries out annually. The following risks of the 'Human Resources' sub-category were specifically analysed in 2023: risk linked to dependency on key figures, recruiting and talent attraction policies, human resources retention and management capacity.

The risk analysis enabled the identification of the inherent, i.e., potential, risk level for each of these risks and the resulting residual risk in light of the mitigation measures implemented, highlighting a high potential risk which was however mitigated by a good level of oversight¹. Risk analysis supports the company in making strategic HR decisions, as reported in this chapter.

To support these same objectives 'open feedback culture' has also been promoted with a view to collecting, analysing and taking into account the opinions voiced by staff which, given the numbers involved, are only acquired by means of surveys. During the course of 2023 a number of different surveys were distributed among direct personnel an account of which is provided in the pertinent paragraphs.

¹ For additional details please refer to chapter 4.3 of this Statement.

The objective of the HR Department is to create and support the most suitable conditions and to empower people to perform their role in the best and easiest way possible. Throughout the various company acquisitions over the years, the Group has always been able to create a shared organisational culture and combine diversified groups of people, thus achieving a good level of integration between them.

The attention paid to people has also been acknowledged with the 'Italy's Best Employers 2024' award in October 2023. The survey, conducted by Statista in collaboration with Il Corriere della Sera newspaper, included Openjobmetis among the Top ten best companies to work for in the 'Employment, Real Estate and General Services Agencies' category. The ranking was drawn up based on interviews with the employees who claimed they were proud of being part of an inclusive working environment, capable of enhancing the most important resource, human capital.

The Group has embarked on a whole range of initiatives designed to retain its talent, as it is fully aware that people are the main driving force behind the company's business. Among these initiatives, we would like to mention the following, with further details provided in the following chapter:

- Welfare Plan
- Entry and continuous training
- Bonus Plan
- Promotion of a caring culture that promotes diversity and inclusion
- Promotion of specific Gender Equality actions

Company staff in numbers²

The Openjobmetis Group's total workforce as at 31 December 2023 was 768 people, 76% of whom were women, whose predominant presence constitutes an element of continuity over the years.

Breakdown of employees by role and gender

	31.12.21			31.12.22			31.12.23		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Senior Managers	-	1.7%	0.4%	0.2%	1.7%	0.5%	0.2%	1.6%	0.5%
Middle Managers	4.9%	19.9%	8.5%	6.5%	18.5%	9.2%	6.3%	17.6%	9.0%
Office staff	95.1%	78.5%	91.1%	93.3%	79.8%	90.3%	93.5%	80.8%	90.5%

90.5% of employees fall under the office staff category while the remaining 9.0% are middle managers and 0.5% senior managers. The 2023 figures are in line with those recorded for 2022.

In 2022, the Group's first female manager was appointed to the position of Sales Director, further proof that Openjobmetis S.p.A believes in the value of female leadership.



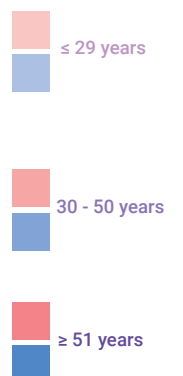
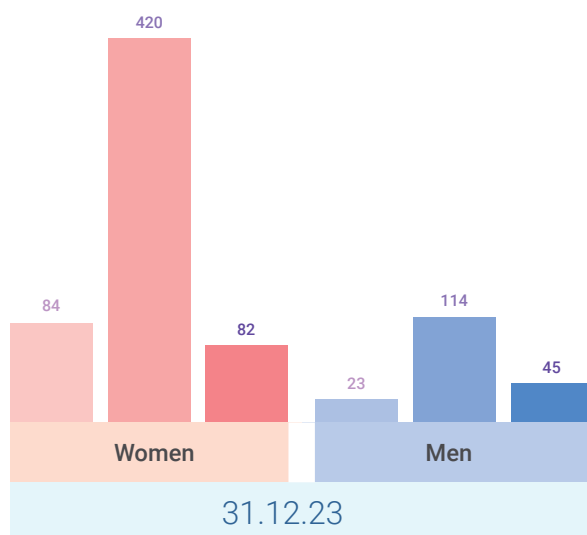
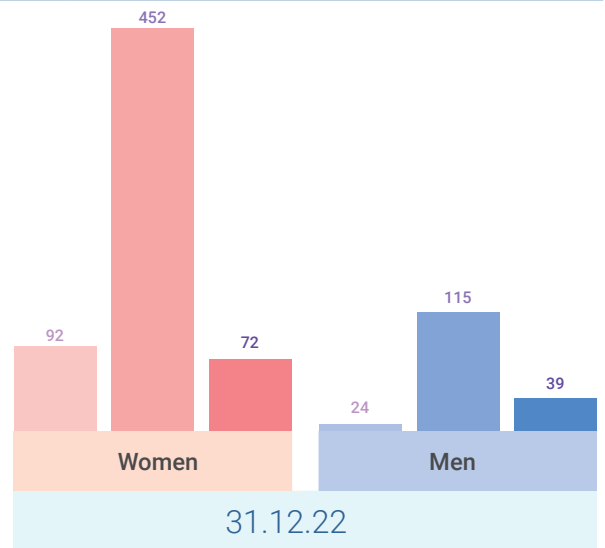
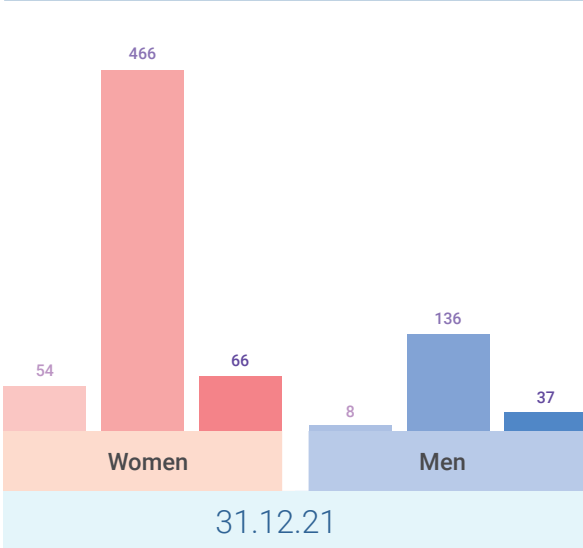
² The data on company staff does not include interns. In relation to this category, a specific disclosure has been included in the 'Selection and Recruitment' section of this chapter.

The Group encourages the integration of the younger generation alongside senior profiles, whose expertise can help support the training and growth of younger employees. The majority of the workforce (69.5%) belongs to the 30-50 age group. 13.9% of employees are under 29 while 16.5% are over 51.



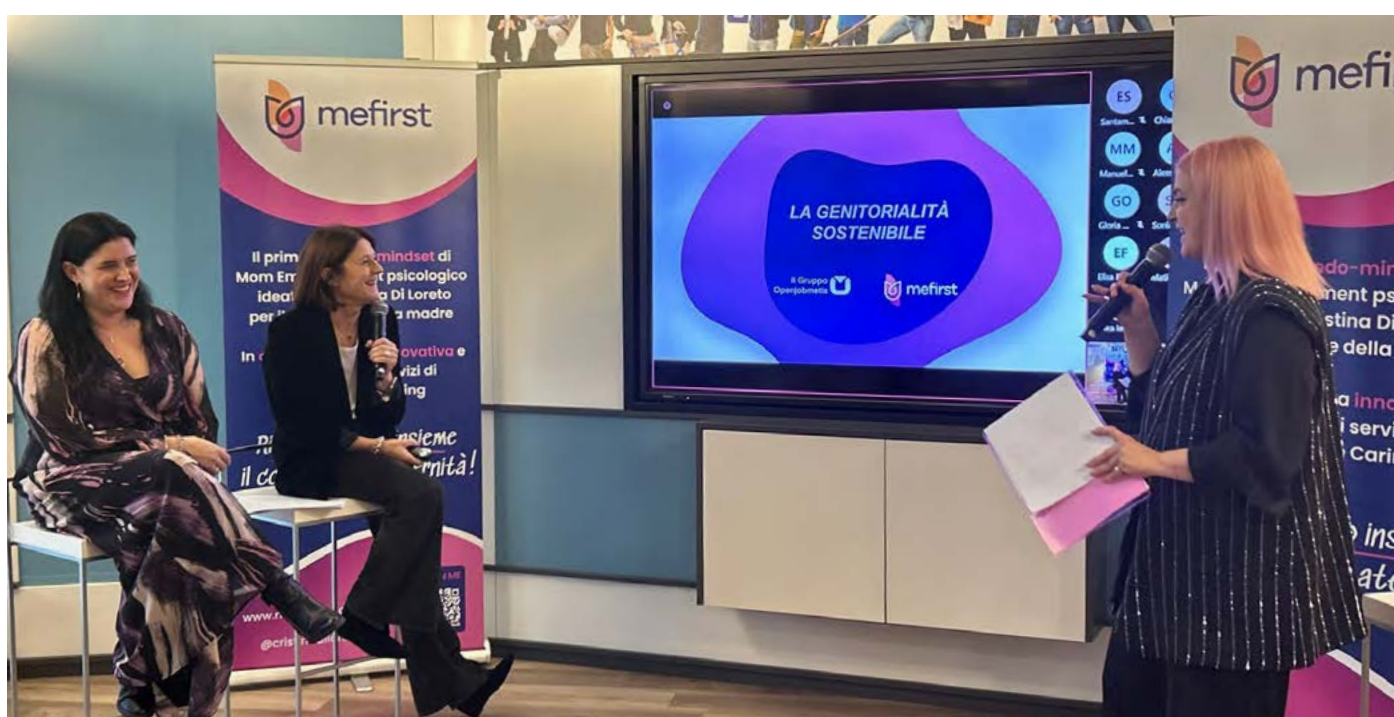
Employees by age range

No.	31.12.21			31.12.22			31.12.23		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
≤ 29 years	54	8	62	92	24	116	84	23	107
30 - 50 years	466	136	602	452	115	567	420	114	534
≥ 51 years	66	37	103	72	39	111	82	45	127
Total	586	181	767	616	178	794	586	182	768



Employees by age range and professional category

%	31.12.21				31.12.22				31.12.23			
	Senior Managers	Middle Managers	Office staff	Total	Senior Managers	Middle Managers	Office staff	Total	Senior Managers	Middle Managers	Office staff	Total
≤ 29 years	-	-	8.1%	8.1%	-	-	14.6%	14.6%	-	-	13.9%	13.9%
30 - 50 years	-	6.1%	72.4%	78.5%	0.3%	6.3%	65.1%	71.7%	0.3%	5.2%	64.1%	69.5%
≥ 51 years	0.4%	2.9%	10.2%	13.4%	0.3%	2.9%	10.6%	13.7%	0.3%	3.8%	12.5%	16.5%
Total	0.4%	9.0%	90.6%	100.0%	0.5%	9.2%	90.3%	100.0%	0.5%	9.0%	90.5%	100.0%



The Group is committed to hiring disadvantaged people, recognising the value of diversity and promoting the integration of the differently-abled (*Italian Law 68/99, art. 1*) and protected categories (*Italian Law 68/99, art. 18*).

Differently-abled employees and protected categories broken down by gender

no.	31.12.21			31.12.22			31.12.23		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Middle Managers	1	-	1	3	-	3	2	-	2
Office staff	29	6	35	31	6	37	31	5	36
Total	30	6	36	34	6	40	33	5	38

The Group had 38 differently-abled employees and employees belonging to protected categories as at 31 December 2023, slightly lower than the previous year but above the figure for 2021.

In 2023, 130 people joined the Openjobmetis Group, compared to 145 in 2022. The Group therefore recorded an incoming turnover rate of 16.9%.

Incoming staff by age range broken down by gender³

%	2021			2022			2023		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
≤ 29 years	68.5%	112.5%	74.2%	66.3%	79.2%	69.0%	51.2%	69.6%	55.1%
30 - 50 years	15.2%	36.0%	19.9%	10.2%	9.6%	10.1%	10.2%	19.3%	12.2%
≥ 51 years	21.2%	35.1%	26.2%	6.9%	7.7%	7.2%	3.7%	6.7%	4.7%
Total	20.8%	39.2%	25.2%	18.2%	18.5%	18.3%	15.2%	22.5%	16.9%

³ Incoming staff is calculated as the ratio of employees joining the Group to the total number of employees. Outgoing staff is calculated as the ratio of employees leaving the Group to the total number of employees.

Outgoing staff by age range broken down by gender⁴

%	2021			2022			2023		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
≤ 29 years	16.7%	50.0%	21.0%	14.3%	25.0%	16.5%	39.3%	52.2%	42.1%
30 - 50 years	10.7%	10.3%	10.6%	16.7%	25.2%	17.9%	17.6%	19.3%	18.0%
≥ 51 years	7.6%	0.0%	4.9%	21.1%	13.2%	18.3%	13.4%	8.9%	11.8%
Total	10.9%	9.9%	10.7%	16.9%	22.5%	18.1%	20.1%	20.9%	20.3%

⁴ Only the employees of the Quanta Group remaining after the acquisition were taken into account in the calculation of 2021 turnover.

In 2023, 156 people left the Group, compared to 144⁵ in 2022. In most cases, these were voluntary departures. Other departures are mainly due to the termination of temporary contracts and replacements. Outgoing turnover, on the other hand, rose to 20.3%, up from 18.1% in 2022.

The year 2023 saw the introduction of a voluntary **'Exit Interview'** questionnaire. This key moment in the offboarding process enables the company to understand which professional and personal aspects had a bearing on creating a positive or negative perception for the outgoing staff member. The questions address the opportunities, experience, role, and remuneration and benefit expectations. The exit interview provides an opportunity to understand what concrete actions may be useful for the retention plan, besides being a source of potential reports of instances of D&I and harassment.



⁵ Compared to the total, the number of outgoing staff employed at a branch amounted to 114 units, compared to 42 units at the main office.

Selection and recruitment

The selection and recruitment process is the key element in building the human capital at the core of the Group's operations. The entire selection process, as detailed in the Human Resources Management Policy, focuses on enhancing equal opportunities (covering gender, religion, ethnic origin, disability, age, sexual orientation, personal beliefs, etc.), and the only evaluation criteria adopted are those of matching the candidates' profiles to the Group's needs and verifying their professional skills.

Generally speaking, the process consists of four main parts:

- Job Analysis;
- Recruitment;
- Evaluation;
- Placement.

In the event new personnel is required, the Department Manager of the head office or the Team Leader of the sales network is responsible for submitting requests for new staff to the HR Department and to the Chief Executive Office, who authorises the process of recruiting and selecting new resources. New resources are recruited using various channels, such as the use of recruitment and selection platforms, the company website, the direct search for candidates who have the experience and skills being sought, **internal job posting** and word of mouth.

Although in the presence of an open position it is more natural to seek an outside candidate, *job posting* has proven to be effective on many occasions. Every employee, consistent with their own skills and ambitions, can apply to cover the open position. Openjobmetis believes that sharing the opportunity with internal collaborators can help to develop cross-the-board skills and constructive contamination of experiences.

The Department Manager or Team Leader is responsible for defining the job profile and specific job requirements (qualification, experience, technical and soft skills) and the respective selection criteria based on the activities the resource will be required to perform.

Having gathered together the candidates of potential interest and obtained authorisation for the processing of their sensitive data, next comes a pre-screening phase with the examination of the CVs received in response to the ad or together with speculative job applications.

After an initial telephone contact to understand the candidate's expectations and motivations, an individual interview is scheduled to discuss previous experience, technical skills and aptitudes.

Following a positive assessment, the second interview is managed by the HR Department and is aimed at exploring motivation for change, soft skills, the sharing of values with the Group.



At the end, the HR Department, in agreement with the Department requesting the resource, identifies the most suitable Candidate, while for middle and top management profiles this decision is left to the Chief Executive Officer.

The selection process is performed and tracked with the help of the ATS platform and a research summary file. The latter contains indications regarding the reasons for selecting the final candidate as a way of demonstrating the transparency and correctness of the Group's approach.

The contract is drawn up by the Group's Staff Administration Office.

The newly recruited employee begins a training process and on-the-job training envisaged for the role.

All employees are hired under the national collecti-

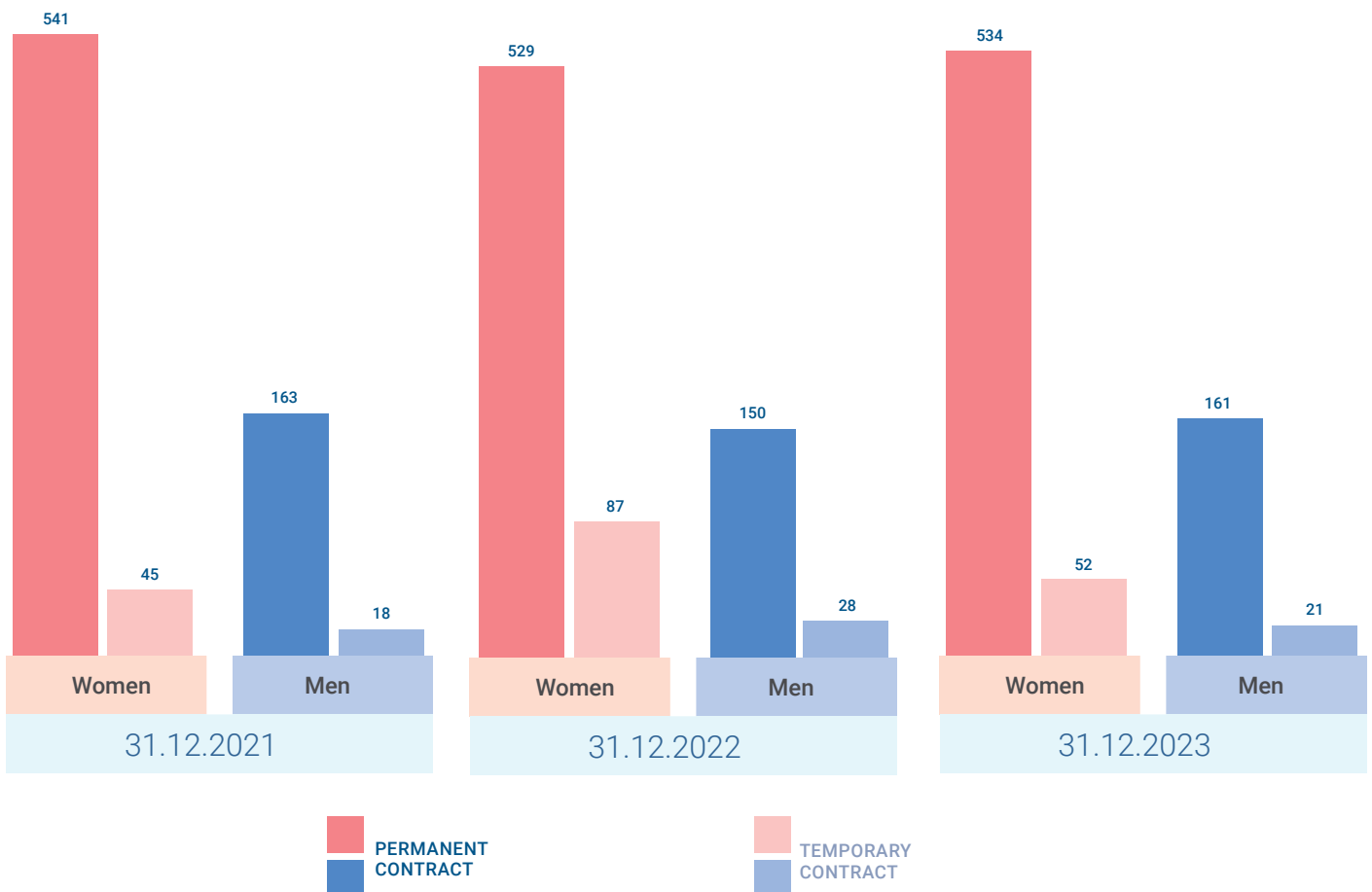
ve labour agreement (NCLA) and are therefore covered by collective bargaining agreements.

During the year the Group included 28 interns into its workforce (52 in 2022), whose contracts are governed by current regulations. At the end of the period, 19 were placed within the Group, equal to 68% of the total (35% in 2022). Internships not only provide a training opportunity for young people approaching the world of work, but also allows the company to identify talent to join the workforce.

Openjobmetis S.p.A takes steps to ensure a positive working environment and employment stability. As it turns out, the percentage of fixed-term contracts is 10% lower compared to the total number of workers.

Employees by contract type (temporary/permanent) according to gender

No.	31.12.21			31.12.22			31.12.23		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Permanent contract	541	163	704	529	150	679	534	161	695
Temporary contract	45	18	63	87	28	115	52	21	73
Total	586	181	767	616	178	794	586	182	768





95.7% of staff are hired on full-time contracts while the remaining 4.3% have part-time contracts. The figure is more or less in line with previous years.

Employees by contract type (part time/full time) according to gender

no.	2021			2022			2023		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Full time	555	181	736	581	177	758	554	181	735
Part time	31	0	31	35	1	36	32	1	33
Total	586	181	767	616	178	794	586	182	768

There are no 'non-guaranteed hours employees' in the organisation.



5.1.2 Performance assessment and career development

With a view to enhancing our resources and retaining our talents, the culture of 'continuous feedback' has been shared within the Group, whereby each employee has feedback meetings with their reference person.

% Breakdown of employees assessed by professional category and gender

	31.12.21		31.12.22		31.12.23	
	Women	Men	Women	Men	Women	Men
Senior Managers	100%	100%	100%	100%	100%	100%
Middle Managers	100%	100%	100%	100%	100%	100%
Office staff	100%	100%	100%	100%	100%	100%

Feedback moments are intended to stimulate steady and continuous discussion on performance, strengths, areas for improvement and short/medium-term goals and priorities. These meetings are also aimed at discussing possible requests and training needs in terms of both technical and cross-cutting skills, which are essential to better manage one's areas of responsibility and to foster growth paths and the acquisition of roles involving the coordination of resources and complex projects.

Career paths are promoted by the Department Manager on the basis of performance, achievements and the potential the person shows. The HR Department

supports the Department Manager and the employee in identifying the most suitable training path to develop the skills needed for the new role (training or coaching) and in the follow-up phase.

To support this activity, even in 2023 the Group invested in specific middle management training with training pathways designed to consolidate skills sets related to performance analysis and to return feedback to one's collaborators.

Lastly, it should be noted that the Group manages the transition of its staff towards retirement in accordance with the law.

Openjobmetis Group incentive scheme

Again in 2023, the Group confirmed an incentive plan that takes the form of a bonus pool, which is decided during Budget preparation and its payment depends on the achievement of a target EBITDA. The bonus system includes:

- A bonus calculated on the basis of "quantitative" criteria, strictly linked to economic and financial performance, which will be paid when the target thresholds of the identified KPIs are reached. The bonus pool of each branch will be allocated on the basis of the results achieved. An 'incentive curve' identifies the bonus percentage to pay out to team leaders and branches, taking account of the extent to which targets have been achieved.
- A bonus calculated on the basis of 'qualitative' criteria, at Management's discretion, aimed at rewarding performance not linked to economic-financial results (e.g., employee

development, management of extraordinary projects, introduction of innovations enabling more effective and efficient management of activities).

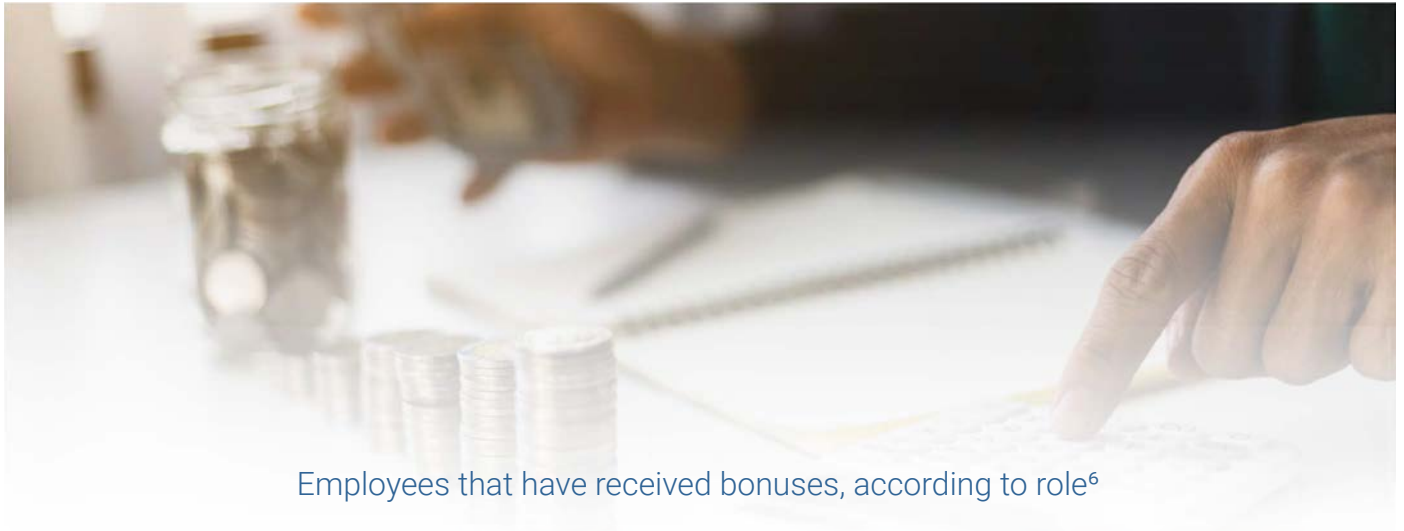
The bonus system was presented to the staff concerned and the area targets were shared and discussed with *the team leaders*, who were also assigned qualitative goals relating to the management and development of staff and to feedback.

Also with regard to Head Office staff, the bonus system is conditional on the achievement of an EBITDA target and is calculated mainly on the basis of 'qualitative' criteria such as the effective and efficient management of activities belonging to one's area of competence (as represented to the Manager during the 'continuous feedback' meetings) and the contribution made in the management of extraordinary projects.

The following table shows the percentage of employees that have received performance-related bonuses, while fully implementing the principles of meritocracy, equity and transparency.

Female employees received 79.8% of the total amount of bonuses paid out in 2023, a slight increase over the previous year (77.4%). This

gender-based preponderance is due to the higher number of female workers among the Group's employees. The high percentage of incentive pay recipients reflects the Group's focus on stimulating its employees towards the achievement of a common corporate goal, while at the same time strengthening their sense of belonging.



Employees that have received bonuses, according to role⁶

%	31.12.21	31.12.22	31.12.23		
			Men	Women	Total
Senior Managers	66.7%	75.0%	25.0%	25.0%	50.0%
Middle Managers	70.8%	89.04%	40.6%	49.3%	89.9%
Office staff	19.5%	71.69%	13.3%	55.9%	69.2%

6 In 2023 the Group engaged in a process designed to safeguard Gender Equality, even from a bonus perspective, which led to the awarding of the Gender Equality Certification. The improvement plan envisages, among other things, specific monitoring of the indicator with a specific breakdown between men and women in order to guarantee constant improvement.



5.1.3 Training and skills development

Among the activities promoted by the Group in order to develop its human capital, training activities are highly valued, not only of a technical-professional nature but also cross-cutting and in terms of soft skills. The Group has always considered training a priority, as it enables the personal and professional development and growth of the people who are considered the business' fundamental asset. At the same time, improving skill sets and enhancing talent are among the factors that instill a feeling of belonging, openness to change and a propensity to achieve results by anticipating and satisfying the needs of the business. Based on the arguments outlined above, the "People Strategy 2023" led to the creation of the **OJM Academy**.

The **OJM Academy** is a virtual environment accessible by all Group employees with a view to guaranteeing a structured, flexible, inclusive training

opportunity differentiated by target, to be provided alongside individual and group coaching, mentoring and tutoring.

The platform, in addition to classroom attendance, also delivers training courses in e-learning mode. From their first days with the company, all employees begin a training course that explores specific aspects of their role and the more general aspects of company policies and practices.

With a view to promoting open feedback, training planning is also carried out on the basis of internal surveys to collect the needs expressed directly by the staff concerned.

The Group's training programme has been carefully structured to meet all different requirements. The main initiatives are highlighted below:



Designed in 2022 for Department Managers to enhance and strengthen their skills, stimulate and facilitate self-improvement and sense of responsibility, and provide time management and employee management tools.



Continuation of the people management course started in previous years with team leaders, aimed at continually practicing what has been learnt and providing additional tools for team management.



For new recruits located in branches throughout the country, the training course includes a presentation of the Group, the development of customer needs analysis sales techniques and selection tools, the analysis of Safety and Quality procedures, and the use of CRM management.



The Head Office Staff is involved in soft skill training courses that include 'the ingredients of collaboration' and 'are you sure you recognise stress?'.
'The ingredients of collaboration': a course comprising four modules to learn, promote and support collaboration through specific skills such as negotiation, listening, empathy and the capacity to ask questions.
'Are you sure you recognise stress?': meetings held by a psychotherapist for prevention and treatment.

In line with its commitments to promote sustainable development, the Group has launched a series of activities to engage employees in and raise their awareness of ESG issues. With regard to social networks, the employees have been able to attend an e-learning course on 'Diversity & Inclusion', with further details provided in paragraph 5.1.5. Where green issues are concerned, in

2023 the second edition of the 'Dire Fare Vivere Sostenibile' (Speaking Doing Living Sustainably) course was organised. While in 2022 the goal was to make staff aware of the impacts and responsible conduct to be observed in the office, in the current year the issue of packaging and separate collection was addressed ('OK, that's the right packaging').

The training events included sharing opportunities such as the 'Number & Vision' format, a meeting in streaming held every three months after the publication of the financial results, during which the CEO comments on the Group's performance, objectives and strategies. Special courses during 2023 were also provided (in-

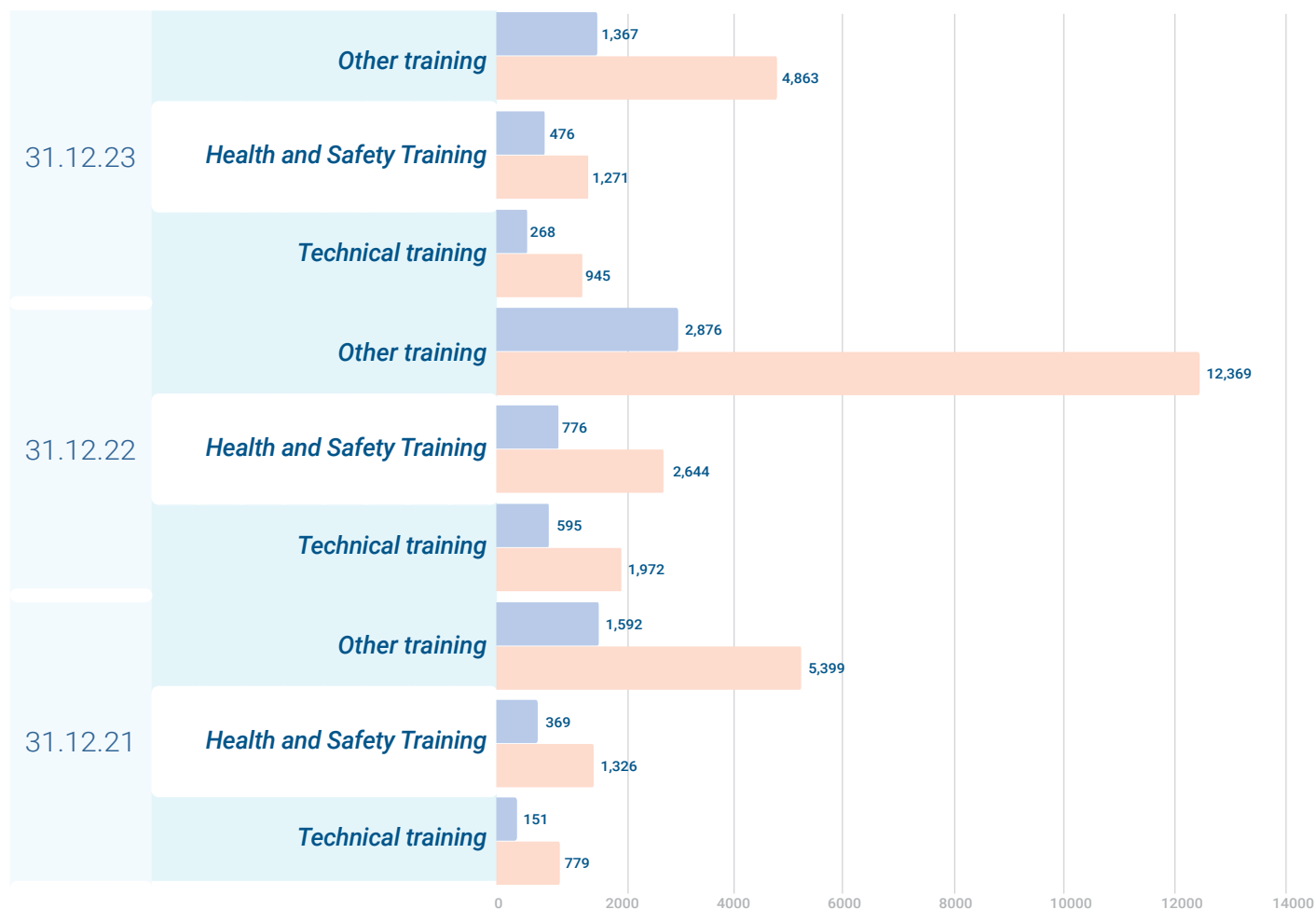
cluded in the 'Other Training' category) on the issue of 'Cybersecurity' in order to raise awareness among employees of the need to minimise the risks of potential hacker attacks and ensure data privacy and protection. The following tables show the number of training hours provided and the number of participants in the courses.

Total training hours by role broken down by gender

no.	31.12.21			31.12.22			31.12.23		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Senior Managers	0	4	4	16	5	21	11	19	30
Middle Managers	718	558	1,276	908	571	1,479	613	333	946
Office staff	6,786	1,550	8,336	16,061	3,672	19,732	6,455	1,759	8,214
Total	7,504	2,112	9,616	16,985	4,247	21,232	7,079	2,111	9,190
<i>Technical training⁶</i>	779	151	930	1,972	595	2,567	945	268	1,213
<i>Health and Safety Training</i>	1,326	369	1,695	2,644	776	3,420	1,271	476	1,747
<i>Other training</i>	5,399	1,592	6,991	12,369	2,876	15,245	4,863	1,367	6,230

⁶ The technical training refers exclusively to training for new recruits.

Training hours by type



Over the course of 2023, 9,190 hours of training were administered, compared to the 21,232 hours during the previous year.

Regarding the 'Other training' category, it is worth noting that during 2022, at the time of introducing the ATS course, a special course was provided for the sales network that amounted to approximately 2,300 hours. Furthermore, the Group had been able to access the New Skills Fund that the Government had made available to promote personalised training courses as a result of the changes in organisational requirements brought about by the Covid-19 pandemic. The Training Plan, approved

by ANPAL, included three courses, namely 'Digital Recruiting: hard and soft skills' with the involvement of 253 specialist recruiters, 'Role, skills and tools of the sales manager in a digital era' with 137 sales accounts involved and 'Managing relations effectively' addressed to 137 team leaders. The total hours for the entire project amounted to approximately 8,000 hours. In light of the above, the training hours provided during 2022 without including the specialist training events described above were less than the total posted in 2023.

In 2023, the Group provided an average of 12 hours of training per employee, compared to 26.7 hours in 2022.

Average number of training hours by professional category

No.	31.12.21			31.12.22			31.12.23		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Senior Managers	-	1.3	1.3	16	1.7	5.3	11	6.3	7.5
Middle Managers	24.8	15.5	19.6	22.7	17.3	20.3	16.6	10.4	13.7
Office staff	12.2	10.9	11.9	27.9	25.9	27.5	11.8	12.0	11.8
Total	12.8	11.7	12.5	27.6	23.9	26.7	12.1	11.6	12.0



5.1.4 Organisational well-being and welfare initiatives

One of the three main pillars of the 'People Strategy 2023' addressed organisational well-being, designed to enhance the company's human capital and retain its talents. The concept of organisational well-being, in addition to welfare initiatives, includes events and initiatives devised for employees to build a spirit of belonging and engagement.

Achieving organisational well-being starts by creating internal communication channels, such as surveys, through which clear information is obtained which enables the company to engage in tar-

geted actions to ensure people's satisfaction.

The welfare initiatives, besides improving work activities, are also meant to improve peoples' quality of life through a correct 'work-life balance' which in recent years has become a key aspect for employees and an attractive feature for potential job applicants.

In 2022, an internal survey designed to better understand the needs and expectations of its employees in relation to welfare policies, led to the creation of



WELFARE & WELL-BEING

A project dedicated to collective and individual well-being of the employees of Openjobmetis Group and their families

In 2023, in addition to what already in place, further initiatives were implemented. The main ones are listed below:



As of 1 July 2023, the supplementary health insurance that refunds medical expenses has been extended to cover all full-time employees and their families (up to June 2023 this service was reserved for the Middle Managers category)



From 2022, the meal voucher has been increased by €1.01 to a total value of €6.30; meal vouchers are also issued during remote work days. As of 1 January 2024, the meal voucher value has been increased to €6.50



An agreement is in place with HomeCare, a project stemming from the cooperation between the Beccaria Centre and Family Care that guarantees a personal assistant (Family Assistant) to solve family needs, such as booking healthcare services, organising general and special transport, finding medical devices



Club Openjobmetis is the exclusive portal that enables access to subsidies and discounts to purchase goods and services from the best brands. On the portal, in addition to buying one can also sell by posting notices on the billboard. Access can also be requested for family members



'OJM Delivery' parcel and personal mail collection service: all employees have been allowed to use the Openjobmetis office as the delivery address for their private online purchases. The Company's Logistics Department is responsible for handling employee correspondence, from receipt and sanitisation to final delivery, as well as sending any returns

In addition to the above, agreements have been made with partners such as:

- Beccaria Laboratory in Varese for medical services
- British Institute, which allows all Group employees to take advantage of a special discount for language courses, both face-to-

face and online

- Ennevolte, portal with discounts on tickets, travel, furniture and leisure activities
- Bluvacanze for bookings with exclusive prices
- Quanta Club Sports Club
- Free tickets for sports events
- Online Pilates sessions

In 2023, the Welfare initiatives were also extended to include the parenthood environment



by providing a tool that protects and balances life and work for parents employed by the Group.

The options have been divided into three sections:



Parenthood protection: initiatives designed to protect the maternity and paternity and services to make it easier to reconcile work requirements with personal ones. Specifically:

- Maternity e Paternity KIT with administrative information on parental leave and support funds
- Paediatric Support by Professor Agosti, head of the neonatal - neonatal intensive care and paediatric centres of Varese and the Verbano area
- The Remigini project is for all parents of children starting primary school or children who are in their first year at nursery school or kindergarten. Four hours of paid leave are provided on the first day of school or during the nursery integration phase
- 2 days of additional paternity leave compared to the provisions of the NCLA (National Collective Labour Agreement)
- Support for unexpected family events which provides parents with children up to the age of 12 with the opportunity to be absent from work for 1 day without asking for leave hours, up to a maximum of 5 times a year



Protection of the relationship between the parent and the company: the possibility of using the company e-mail and the OJM Academy (training platform) on a voluntary basis and taking part in the 'Number & Vision' initiative to keep updated on the Group's performance is guaranteed



Back to work: involves the delivery of a returning kit (book, 2 training meetings + a parenthood gathering) and the possibility for new mothers to benefit from an additional day of remote working during the child's first year

In addition to the Welfare initiatives, the attention placed on employees is also emphasised by events focusing on their engagement.

These include the quarterly 'Number&Vision' meetings in which the Chief Executive Officer provides a clear outline of the Group's objectives and 'OJMeet - Lunch with the CEO', an opportunity for new recruits to meet and ask the CEO himself questions in an informal setting, as well as all the OJMeet events that the management organises during the year to meet colleagues in various Italian regions.

As part of the employer branding activities, starting in 2023 a new project

is being promoted which entails the monthly appointment of Brand Ambassador of the Month from among all the employees who take part in the initiative, who receives a small prize. On a monthly basis the employees can choose between two issues tabled and publish a post on LinkedIn with the related hashtag. The purpose, besides employee engagement, is the promotion of corporate values, the dissemination of content linked to the world of Openjobmetis and the creation of a strong Group image.

In order to help reconcile work-life balance and retain talent, but also to cope with a labour market that has profoundly changed post-pandemic, all employees can now take advantage of the option to work remotely, in a structured fashion, one day a week.



5.1.5 Diversity & Inclusion

The Group speaks up for the protection of diversity, which represents an added value for the organisation because it is a bearer of different cultures and experiences. From the outset Openjobmetis has been committed to promoting stimulating, open and inclusive working environments, capable of enhancing everyone's qualities by removing barriers and bias. This commitment, besides being included in the Code of Ethics, is also contained in the D&I policy, approved by the Board of Directors in February 2023 and updated the following September.

The 'People Strategy 2023' has set itself the goal of helping to spread an inclusive culture among the Company's staff under the guidance of the **D&I Ambassador**, Daniele Regolo, founder of Jobmetoo (a portal for the recruitment of people with disabilities, now a Seltis Hub business line).

During the year a survey was presented to the entire corporate population on D&I issues and, on the basis of the results, a specific training course

was set up which can be attended via the OJM Academy platform.

In September 2023 the applications were opened to become the first candidates of the OJM D&I team, who were formally announced in November 2023, and they have now become a key element of the Group's inclusion strategy. The team is comprised of groups of employees who on a voluntary basis have subscribed to the initiative with the aim of promoting positive change within the organisation. The six focus issues, which are to be addressed during the 2024 activities, have been identified as generation gap, parenthood, disability, LGBTQ+ community, gender and ethnic differences, religion and cultural differences.

In order to develop a working environment that pays greater attention to diversity and works towards preventing discrimination, the company over the course of 2023 has developed a special internal platform which enables employees to report instances of non-inclusion and put forward suggestions for improvements on D&I issues.



Gender equality

The enhancement of female talent is an essential aspect of the development of the company's business. In September 2023, the Board of Directors appointed the Gender Equality Guidance Committee for the effective adoption and continued application of gender equality policies. This committee, made up of internal Group members, has set itself the goal of channelling gender equality principles

into the corporate culture, to be developed throughout the employee's entire professional career right from the recruiting stage. The engagement is focused on guaranteeing equal career opportunities, equal pay and proactive work-balance conditions by redistributing the family load, as well as ensuring that the workplace shuns stereotypes, discrimination and all forms of abuse.

Gender Pay GAP⁷

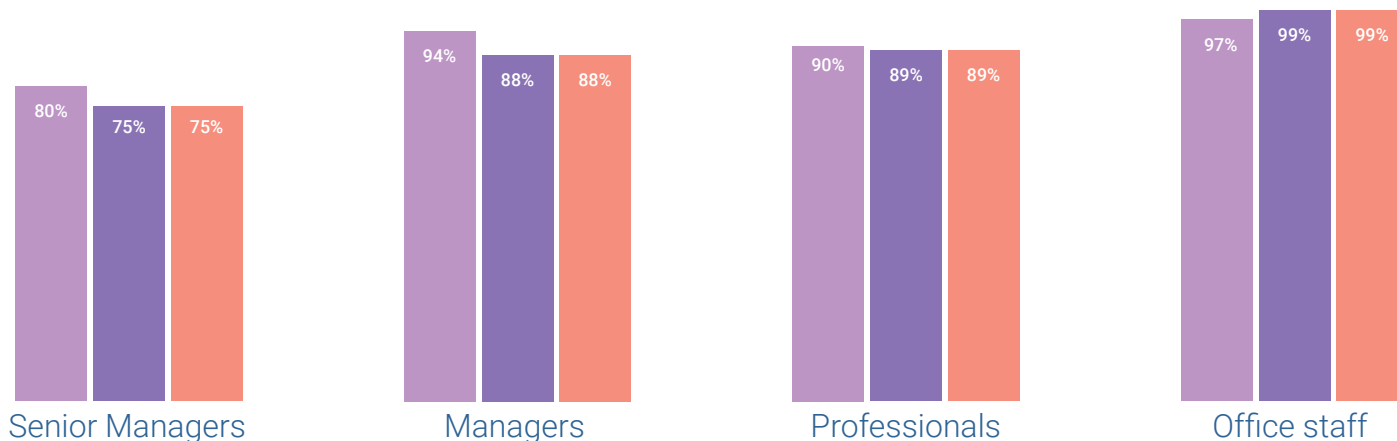
With a view to reducing the gender pay gap, from 2021 the Group has reported the ratio of women's and men's pay by level: Senior Managers, Managers (Commerce, Tertiary, Distribution and Services NCLC Middle Managers), Professionals (Commerce, Tertiary, Di-

tribution and Services NCLC Level 1), and Office staff (Commerce, Tertiary, Distribution and Services NCLC Other levels). The following graph, with men's pay levels for the year 2021, 2022 and 2023 taken as 100%, shows the pay levels that apply to women.

⁷ The gender pay gap refers to the difference in wages between men and women for the same occupation.

Ratio of pay levels of women and men (100%) by professional categories
Years 2023/2022/2021

Men 100%



Indicatori Gender Pay Gap⁸

No.	2021			2022			2023 ⁹		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Median	29,533	35,352	29,823	29,338	34,726	29,533	29,958	35,000	30,658
Average	32,347	42,271	34,461	31,966	41,650	34,120	32,388	41,749	34,596

As discussed above, the percentage of women employed in the Openjobmetis Group is 76% of the total company population. In order to make an assessment of the gender pay gap, the female average and median are lower than the male average and median because there are many men in top positions (managers and senior managers).

The Gender Equality Guidance Committee monitors and examines the KPIs and works towards reducing the pay gap further. In particular, since 2023 the Group has constantly worked towards improving the gender pay gap by stating in its Human Resource Management Policy its commitment to introduce equal gender pay or reduce the pay gap. 'Openjobmetis is committed to ensuring that the recognition of remuneration, the allocation

of benefits and the payment of rewards is based on merit, skills and experience, guaranteeing equal treatment for the same job/position, regardless of gender, political or trade union opinions, religion, ethnicity, nationality, age, sexual orientation, state of health, marital status, disability, physical appearance, economic or social condition. Openjobmetis also undertakes to identify unjustified pay gaps, for example between genders (gender pay gaps). (see Human Resource Management Policy'.

In real terms, in line with the requirements of UNI PDR 125:2022, the Group has adopted an internal improvement plan detailing the strong points and weaknesses in gender quality among its human resources and defining specific projects for the 2023-25 three year period.

⁸ Calculations made according to the criteria adopted by the Sustainalytics company in order to obtain the rating.

⁹ For the years 2022 and 2023, the hourly average and median were calculated:

Women's hourly median: 12.47 2022, 12.74 2023

Men's hourly median: 14.76 2022, 14.88 2023

Women's hourly average: 13.59 2022, 13.77 2023

Men's hourly average: 17.71 2022 17.75 2023

5.1.6 Health and Safety

The Openjobmetis Group is committed to ensuring that occupational safety requirements, as well as proper ergonomic and environmental standards for office work, are met.

With respect to these issues, the Group has assessed all the risks and drawn up the risk assessment document required by art. 28 of TUS (Consolidated Law on Health and Safety) both for the operational offices and for every branch throughout Italy. The Model adopted by the Company allows it to identify any occupational risks and hazards and envisages the periodic updating of the risk assessment.

Openjobmetis has appointed a Prevention and Protection Service Manager provided with the necessary knowledge and technical skills. In accordance with the provisions of the Risk Assessment Document (DVR), health surveillance and first aid activities are formally defined by the coordinating company doctor and, for matters falling within their remit, by first aid operators.

In order to comply with the obligations under articles 38 et seq. of TUS (Consolidated Law on Health and Safety) on health surveillance at the operational offices and at all branches throughout Italy, a Coordinating Company Doctor (hereinafter also referred to as 'CD') has been appointed. The CD, together with other competent company functions, deals with the implementation of the safety obligations and with risk assessment activities. The CD

is also in charge of coordinating the company doctors located throughout the country, with a view to standardising the health protocol and ensuring a global vision of related problems.

In compliance with the requirements of art. 47 of the TUS (Consolidated Law on Health and Safety), Workers' Safety Representatives ('WSR') have been appointed and duly trained in accordance with art. 37 of the TUS.

The Group has established a specific protocol that involves both the physical fitness check-ups and training laid down by the law, as well as relative updates.

As of 2022, the Gallarate and Milano Assietta sites have been equipped with semi-automatic defibrillators, a fundamental measure for preventing cardiovascular risks. A number of reference persons have been appointed among the employees, who attended a BLSD (Basic Life Support and Defibrillation) training course.

As far as injuries are concerned, four injuries were recorded in 2023, one at work and three while commuting to work, the same as 2022. There were 33 days lost due to injuries in 2023, compared to 35 days in 2022. In relation to direct staff, there were no cases of fatal injuries or occupational diseases in 2023. No injuries with serious consequences have been recorded over the past three years.

Injuries, hours worked and frequency index¹⁰

No.	2021	2022	2023
Injuries while commuting to work	1	3	3
Workplace injuries	2	1	1
Total hours worked ('000)	1,201	1,231	1,252
Frequency index injuries while commuting to work	0.83	2.44	2.40
Frequency index workplace injuries	1.66	0.81	0.80

With regard to health and safety indices, the Group's severity index stood at 1.05 in 2023, compared to 1.5 in 2022. In 2023, one workplace injury occurred,

with a frequency index of 0.80 (0.81 in 2022). The accident frequency index while commuting to work is equal to 2.4, practically in line with 2022.

¹⁰ Frequency Index = (no. injuries * 1,000,000)/(total hours worked).

Contract workers

5.2.1 Job Creation and Social Issues

The Openjobmetis Group stands at the doorstep of the labour market, facilitating the matching of supply and demand.

Business generates value not only for the productive fabric but also for the entire community with which it comes into contact. The flexibility guaranteed by temporary work in Italy today represents an effective solution in an increasingly unstable and complex labour market. The Group facilitates the relocation of workers and, at the same time, offers an excellent opportunity for the entry of young people into the world of work.

Openjobmetis S.p.A. provides its services mainly to private sector companies and covers all outsourced processes, from seeking the professional profiles required by the client to managing employment contracts. The Group carries out its activities according to the permanent authorisation issued to it by the Ministry of Employment. The characteristics of its services are defined by Management and are in line with the UNI EN ISO 9001:2015 Quality Certification obtained both for the head office and the branches.

Family Care S.r.l. – Employment Agency offers family caregiver candidates a regular job opportunity, with all employment protection rights. The family care sector is indeed widely exposed to irregular work: it is estimated¹¹ that about 60% of family caregivers working in Italy are not employed under a regular employment contract.

Moreover, thanks to outsourced work and training

incentives, Openjobmetis S.p.A. and Family Care S.r.l. - Employment Agency contribute to identifying and developing highly specialised professional and technical figures, now a rarity in Italy.

The activities of Openjobmetis also indirectly promote stable employment. Many outsourced workers seconded at client companies are hired directly by the companies at the end of their temporary work period. During 2023, 1,804 resources were hired using this method. Moreover, every year, Openjobmetis S.p.A. calculates the percenta-



ge¹² of unemployed people who find contract work after attending a professional course (training-related placement index). For the year 2023, this percentage stood at 50.67% as at 31 January 2024, compared to 46.21% as at 31 January 2023. The figure for 2023 will only be definitive in June 2024 as, in order to contribute to this statistic, recruit-

¹¹ Source: The European House Ambrosetti.

¹² The value is calculated according to the parameters laid down by Forma.Temp, as reported in the Handbook containing the operating notes for the management of the training activities financed by the Fund. In particular, the percentage indicates the ratio between the number of recruitments communicated within six months of the end of the course and the number of the students that received the certification of participation in professional courses. People with disabilities that took part in the courses are not included in the calculation, neither are those that did not receive the certificate.

ment can take place within six months from the date of the end of the course. The Group believes that both the training-related placement index and the number of resources hired by client companies at the end of the secondment are representative of the added value that Openjobmetis S.p.A.'s business activity generates for the community.

Openjobmetis S.p.A. and its subsidiary Family Care S.r.l. - Employment Agency meet the client's needs while fully respecting the rights of the outsourced worker. In fact, outsourced workers are guaranteed the same rights, the same protection and the same pay, for the same tasks performed, as direct employees of the companies or families (in the specific case of Family Care S.r.l.) to which the outsourced workers are seconded. Indeed, equal pay is one of the pillars of outsourced work in Italy and a right established by Italian Legislative Decree 81/2015 art. 35 paragraph 1 (*for the entire duration of the secondment at the client company, contract workers are entitled to the same salary and regulatory conditions as workers of the same level at the client company*) and by the NCLA for employment agencies, art. 30 paragraph 1 (*workers are entitled to the same conditions as employees of the user company of the same level, according to the collective bargaining agreement applied to the same*).

The Group and its staff act with transparency, fairness and respect for the human rights of all its



stakeholders. The Group monitors this aspect also through the Outsourced Staff Management Policy, approved by the Board of Directors of Openjobmetis S.p.A. in February 2022. Openjobmetis is officially committed to promoting and supporting respect for human rights within its organisation and in its business relations, recognising this principle as a paramount factor.

Work and social inclusiveness - D&I

Openjobmetis S.p.A also works in the field of **labour and social inclusion**, upholding the dignity of work and the opportunity of employment for all individuals in accordance with the law and respect for the person, and condemning any form of labour exploitation of people, in particular the fragile, disadvantaged and minors.

The D&I policy¹³ is applied without restrictions even for contract workers, towards whom no form of discrimination can be displayed based on diversity of language, colour, faith and religion, political opinion and orientation, nationality, ethnicity, age, gender and sexual orientation, marital status, disability or different ability, physical appearance, and economic and social condition.

Empowered by its commitment, the Group has embarked on a series of initiatives. Some of the most significant initiatives undertaken in 2023 are described below:

WELCOME. WORKING FOR REFUGEE INTEGRATION

In 2023, the UNHCR-UN Refugee Agency awarded Openjobmetis and its subsidiary Family Care - Employment Agency the logo *Welcome. Working for refugee integration*, in recognition of the strong commitment shown to promoting specific projects for the access to work for refugees, asylum seekers and beneficiaries of protection through internships and training programmes during the year 2022.

Between 1 January 2023 and 15 November 2023, 1,947 asylum seekers or beneficiaries of protection were provided with jobs, including 351 women and 1,596 men. The persons involved belong to different age groups, with a particular focus on young people (389 between the ages of 18-25, 560 between the ages of 26-30).

DIGITAL DIVERSITY WEEK

Seltis Hub, via Jobmetoo, has promoted the Digital Diversity Week, an online event lasting a week

¹³ For additional details please refer to chapter 5.1.5 of this Statement.

during which hiring companies meet persons with disabilities and belonging to protected categories. In 2023 there 3,431 applicants for over 30 participating companies. Specialist webinars, training and guidance opportunities were also arranged during the week.

CENTRO ARCOBALENO PROJECT

Openjobmetis has decided to take part in the day long event promoted by the Centro Arcobaleno, an anti-sexual orientation and gender identity discrimination centre, to provide work orientation for people belonging to the LGBTQIA+ community.

6 LIBERA

Openjobmetis actively supports 6Libera, the Observatory against harassment and violence at the workplace. The aim is to promote a work environment that has zero tolerance towards violence in all its forms and helps to prevent this kind of conduct. To mark the second anniversary of this association, a comic strip entitled 'Giustizia Lavorativa' (Justice at Work) was published which is designed to raise awareness and promote discussion on this issue.

WOMEN PLUS

Women Plus is an APP launched by TIM which Openjobmetis has actively collaborated in creating. The application enables women to find open positions using a single system, which uses tools for matching their skills to available jobs, but also provides mentoring, training and motivating talks. Openjobmetis has been responsible for uploading its own vacancies, with the hope that it can help to remove the obstacles to women's economic emancipation.

C.R.I. - MOI Compagnia di San Paolo Foundation

Openjobmetis S.p.A started a partnership with C.R.I. to design and develop activities seeking to promote the social and labour inclusion of applicants.

A.L.S. - Foreign Workers Association MCL Sicily/Human Solidarity

The Group started a partnership with MCL and Umansolidarietà to design and develop activities to promote the social and labour inclusion of asylum seekers in Sicily.

NOWALLS

A partnership has been established with Nowalls, a Social Promotion Association, to design and develop activities to promote the social and labour inclusion of vulnerable people and migrants, following an Italian language learning and coaching course. Specifically, selection interviews were simulated, giving feedback and skills evaluation. Some of these profiles which were in line with customer requirements were placed with users.

DON MARIO OPERTI FOUNDATION

Thanks to the close collaboration between the Foundation and the Techne Division of Openjobmetis up until now 150 refugees and asylum applicants have been regularly hired as contract workers in mechanical, motorway maintenance, logistics, agriculture and transportation sectors.



Outsourcing process

The management of outsourcing services is structured in the following areas:

- managing business relations with clients (or 'users')/client families (Family Care - Employment Agency);
- recruitment, selection and training of contract workers/family carers (Family Care - Employment Agency);
- management of the secondment;
- administrative obligations, during and after the secondment.

In order to identify potential new clients, Openjobmetis S.p.A. resources constantly map the territory and continuously monitor the market. Once a new client is identified, it is contacted to identify its needs, analyse the intended working context, and together define the profile of the most suitable professional resource and plan the activities of recruitment and selection.

Following the positive outcome of the preliminary verification of the new customer's solvency, Openjobmetis S.p.A. searches within its database for professional profiles potentially responding to the end user's needs or, if the search is unsuccessful, it starts a special selection activity to identify a suitable profile.

Beginning in 2022, Openjobmetis S.p.A. introduced the 'ATS - Applicant Tracking System' application, a valuable support in organising the various recruitment and selection phases, in the management of candidates, as well as in the overall HR activities. ATS reduces the time and costs of the process for attracting new resources, from the publication of the advertisement, to the automatic screening of CVs through to the interview stage.

The hiring of the resource is usually preceded by a further interview to be held directly with the client/user family. Once the user expresses its approval of the resource indicated, the Openjobmetis S.p.A./Family Care - Employment Agency area branch, in close collaboration and with the support of the head office, carries out the administrative procedures for the definition of the outsourcing contract, which include the formal conclusion of a temporary or permanent contract with the selected resource and a commercial outsourcing contract with the client.

Each branch plays an essential role in the management of the client. In particular, it verifies the client's satisfaction with the employed resource by means of:

- the analysis of complaints or reports by either the client or the outsourced workers;
- information acquired by the Management during meetings with key clients.

The 'Futurando' initiatives involving high school and university students deserve mention. In particular, seminars and training sessions with Recruiter Specialists and the management of client companies are organised for the first category. In the university context, the Group participates in company-specific Career or Recruiting Days and offers potential assessment sessions with tests on interpersonal skills and project work.

This format makes it possible to build synergies between the world of work and the world of business, increasing young people's awareness of their employability and their level of spendable skills in an increasingly dynamic, competitive and international context.



Contract workers in numbers⁴

In 2023, the Openjobmetis Group found employment for 54,703 people, confirming that it plays a central role in matching supply and demand on the job market.

The following tables show the main characteristics of the Group's contract workers between 2021 and 2023.



Contract workers by gender

%	31.12.21	31.12.22	31.12.23
Women	44.5%	46.2%	45.5%
Men	55.5%	53.8%	54.5%

All contract workers are hired in compliance with the applicable collective bargaining agreement. The most significant NCLAs in terms of contract workers over the years have been the following: commerce, engineering, tourism, food, cleaning services, rubber, textiles,

wood and furniture, public enterprises and haulage. Due to the special nature of the service, in 2023 approximately 90.6% of contract workers had a temporary contract¹⁵, keeping the percentage almost in line with 2022 (91.9%).

Active secondments by professional category

%	31.12.21	31.12.22	31.12.23
Family Caregivers	4.8%	6.4%	7.7%
Office staff	30.1%	37.0%	33.0%
Manual workers	65.1%	56.6%	59.3%

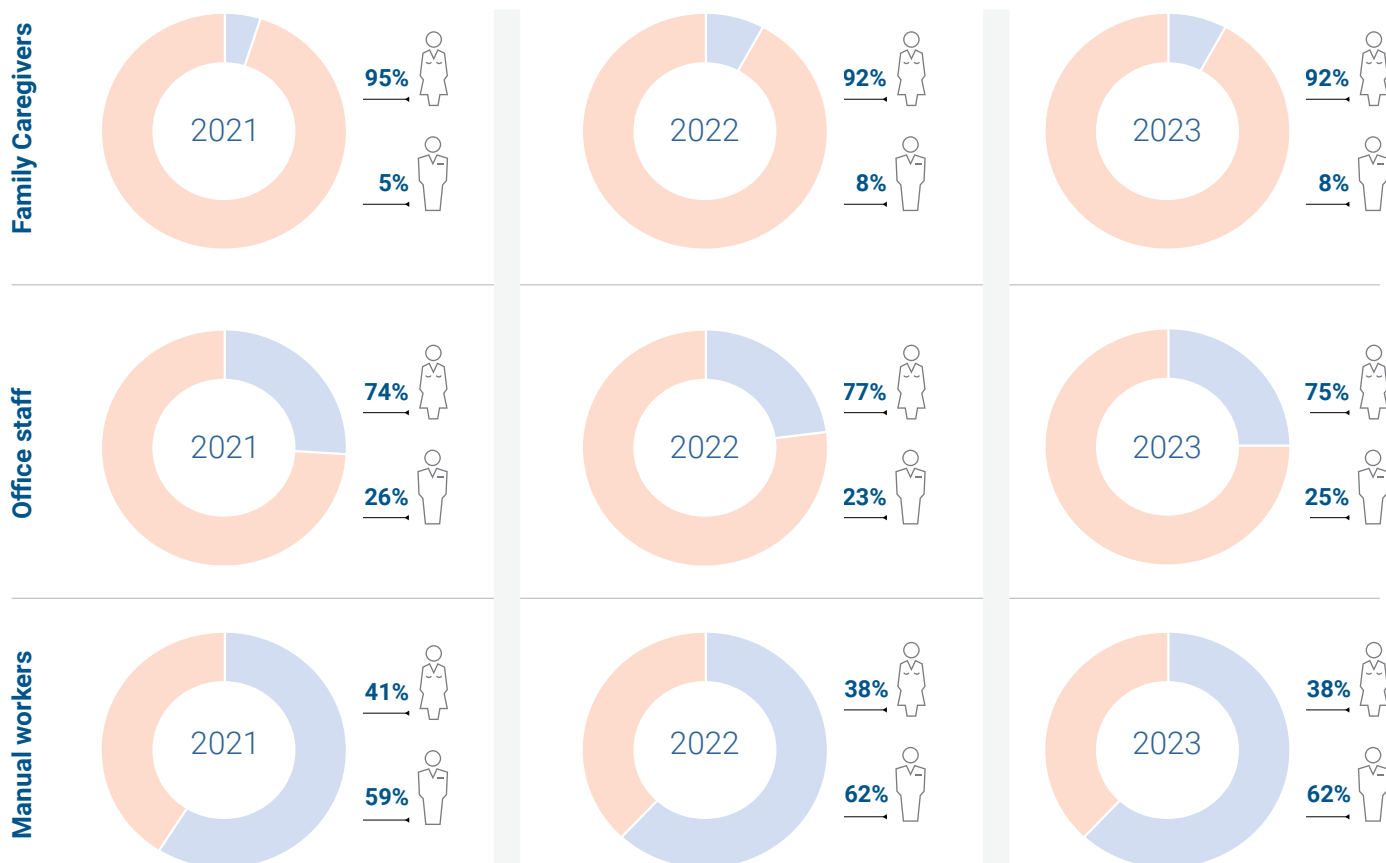
In 2023, 59.3% of the contract workers belonged to the professional category of Manual workers, while the remaining part belong to the category of Office staff, which represents 33.0% of the total, and to the category of Family caregivers,

equal to 7.7% of the total.

The graphics below show the distribution by gender among the various profiles for which no significant deviation has been reported over the years.

¹⁴ The data on contract workers were counted with reference to their tax codes, counting those who carried out at least one secondment in the year in question, excluding the information on 'active secondments by professional category'.

¹⁵ The figures reported were calculated on the basis of the number of active secondments for the year, i.e., the total secondments in the reporting period.



Openjobmetis also contributes to the integration of non-Italian workers, who represent around 25% of contract workers seconded in 2023, and its incidence on the total has been constantly on the rise in recent years, as confirmed by the table below.

Contract workers by nationality

%	31.12.21	31.12.22	31.12.23
Italy	78.2%	76.5%	75.1%
Rest of the EU	5.4%	5.3%	5.3%
Rest of the world	16.4%	18.2%	19.7%

Finally, 39.2 of the average contract workers in the year belonged to the age group up to 29 years old, an indication of the positive contribution of Openjobmetis to the creation of jobs in the youngest segment of the population, which has historically always had a higher unemployment rate in Italy (in December 2023 the youth unemployment rate stood at about 20.1%, according to ISTAT data). 44.41% are between 30 and 50 years old. Only 16.4% of workers are above 51 years of age.

Contract workers by age range

%	31.12.21	31.12.22	31.12.23
≤ 29 years	45.0%	47.3%	39.2%
30 – 50 years	42.9%	41.1%	44.4%
≥ 51 years	12.1%	11.6%	16.4%

5.2.2 Workplace safety

As regards the principles of conduct and the responsibilities concerning the occupational health and safety of contract workers, it should be noted that the user business is the party that has practical knowledge of its specific working environment and organisation, and is therefore able to control the risk factors that affect the contract worker. For this reason, the client is usually requested to specifically and effectively inform, train and instruct the seconded contract workers. Compliance with the obligations on matters of safety are, in fact, normally the responsibility of the user business. In any case, as established by the sector NCLA, upon hiring and before the employee is seconded at the

user company, Openjobmetis S.p.A. provides each contract worker with the 'Workplace safety notice for staff' (Italian Legislative Decree 81/2008 as amended) in order to increase contract workers' awareness towards the protection of occupational health and safety at the user company.

In some cases, or following specific agreements with the client, Openjobmetis S.p.A. organises training on Occupational Health and Safety through qualified third parties.

The following table shows the number of injuries by type and the relevant frequency index.

Total injuries, hours worked and frequency index¹⁶

No.	2021	2022	2023
Injuries while commuting to work	182	187	188
Workplace injuries	865	686	592
Fatal injuries	-	2	2
Total injuries	1,047	875	782
<i>OF WHICH</i>			
Injuries with serious consequences	-	2	2
Total hours worked ('000)	34,491	35,580	33,285
Frequency index injuries while commuting to work	5.3	5.3	5.6
Frequency index workplace injuries	25.1	19.3	17.8
Frequency index fatal injuries	-	0.1	0.1
Frequency index total injuries	30.4	24.6	23.5
Frequency index injuries with serious consequences	-	0.1	0.1

¹⁶ Frequency Index = (no. injuries * 1,000,000)/(total hours worked).

In 2023, the number of injuries per million hours worked stood at 23.5 compared to 24.6 in 2022, highlighting a particular decrease in the frequency

index of workplace injuries. There were two fatal injuries in 2023, one while commuting (road accidents).

Occupational diseases

% of total contract workers	31.12.21			31.12.22			31.12.23		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Occupational diseases	0.011%	0.035%	0.024%	0.000%	0.046%	0.025%	0.044%	0.057%	0.051%

In 2023, the absenteeism rate¹⁷ among contract workers stood at 3.86%, down compared to 2022 (4.50%).

5.2.3 Training of contract workers

Openjobmetis S.p.A. and Family Care S.r.l. - Employment Agency provide candidates and contract workers, on both temporary and permanent contracts, with all the training they require to improve their skills and be integrated more easily in the world of work. This training is promoted by the Fund for the professional training of temporary workers, Forma.Temp, the bilateral entity whose activities are controlled and supervised by the Ministry of Employment and Social Policies. Forma.Temp is financed by the contribution, equal to 4% of taxable income for welfare purposes, of workers hired on temporary and permanent outsourced contracts. On the basis of the Forma.Temp Handbook, for the purposes of financing, the training must be delivered by entities included in the lists of the Fund. These entities are subject to the control of the Forma.Temp Fund through appropriate audits.

None of the courses involve costs of any kind for the participants. The identification of the subject matter of the training courses, organised with the financing of the Forma.Temp Fund, is closely tied to the needs of the labour market or the individual user company. Indeed, should it be necessary or specifically requested by the client, selected candidates may be asked to take part in appropriate professional training courses aimed at providing these subjects with the expertise they need to perform their job, including at the premises of the end client. The contents and organisational aspects of the courses (duration, hours, location) were decided by Openjobmetis S.p.A. and by Family Care S.r.l. - Employment Agency; with regard to Openjobmetis S.p.A., general Employment Agency, the training was generally agreed with the client, on the basis of its specific and actual requirements.

Total training hours

No.	31.12.21	31.12.22	31.12.23
Contract workers	57,548	68,576	58,178
Unemployed	47,289	59,767	60,911
Total	104,837	128,343	119,089

Overall, **more than 115,000 training hours** were provided in 2023. Compared to the previous year, the training hours for unemployed workers increased (51.1% of the training hours) while there was a drop in the training hours for out-

sourced workers. This drop can be ascribed to a greater participation in courses of contract workers hired on a permanent basis, whose training programmes last less and are focused on specific skills.

¹⁷ For the purposes of the calculation, the hours of illness, accidents, maternity, Italian Legislative Decree 104, breast-feeding, blood donation, matrimonial leave and leave of various types were considered.

Students

No.	31.12.21			31.12.22			31.12.23		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Contract workers	1,929	1,332	3,261	1,766	1,258	3,024	1,098	2,842	3,940
Unemployed	2,996	2,144	5,140	3,484	2,480	5,964	3,213	2,561	5,774
Total	4,925	3,476	8,401	5,250	3,738	8,988	4,311	5,403	9,714

In 2023 the pool of beneficiaries was broadened compared to 2022 and increased from 8,988 in the previous year to 9,714. On the start date of the courses, most of the students were unemployed (59.4%) with the remaining 40.6% contract workers.

The courses provided involved various work sectors. The Regulations lay down four types of training for contract workers on temporary contracts¹⁸.

Basic training

The activities financed within this type of training aim to transfer and develop basic skills to improve the employability of human resources. These short programmes regard the transfer of across-the-board skills that can be used in any work context. This category includes training courses on workplace safety, foreign language courses and computer courses. The targets are the unemployed, first-time jobseekers and workers with temporary outsourcing contracts.

Professional training

Professional training is aimed at the creation of skills or professional specialisations. It is

the most significant type in terms of economic resources used. It is a very effective instrument for the process of matching the supply and demand of labour. Qualification, requalification, specialisation and updating training courses fall under this category.

This type of training may also involve the direct personnel of the user company in the role of teachers. This enables the placement of resources specially trained for the company in question which, ready to begin right away, require less training on the job.

On the job training

On the job training is designed to help outsourced workers during the first phase of a new work placement and chiefly aims to match the worker's professional skills with the main requirements of their role. This takes place through educational activities accompanied by a tutor within the user company and monitored by an external mentor.

Training for permanent employment

This type, which incorporates all three training types outlined above, is reserved for workers hired on permanent outsourcing contracts.

¹⁸ The Memorandum of Understanding for renewal of the National Collective Labour Agreement for Employment Agencies entered into by the Social Partners on 21 December 2018 provided for the 'Temporary Work training fund' to be used for delivering training to audiences other than those established, up to a maximum amount of 60% of available resources as at 31 December 2018 in the 'Temporary Work training and supplement to income' account of each Employment Agency.

The following tables illustrate the training activities provided by the Group, which include both the training hours provided, divided by type, and the number of participants on these courses.

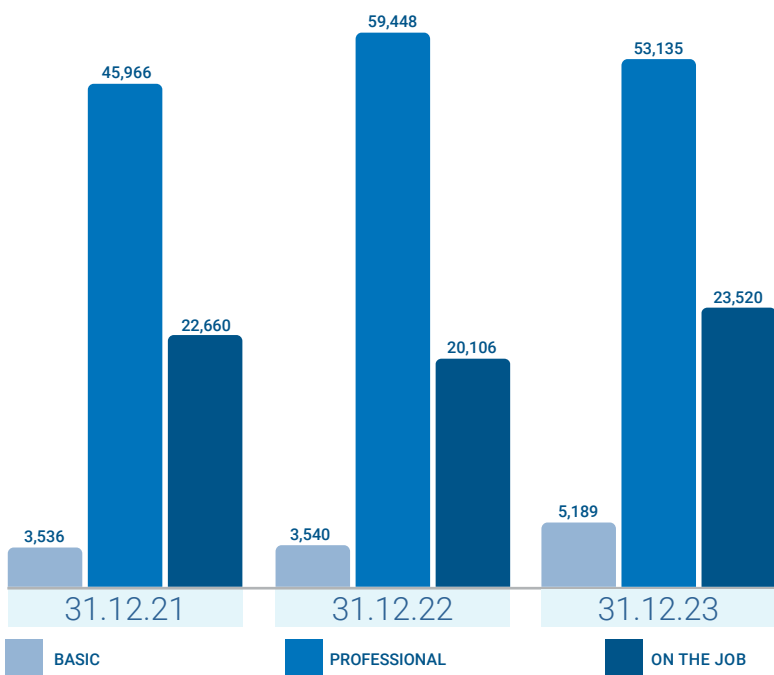
Training hours by type (temporary)

no.	31.12.21	31.12.22	31.12.23
Basic	3,536	3,540	5,189
Professional	45,966	59,448	53,135
On the job	22,660	20,106	23,520
Total	72,162	83,094	81,844

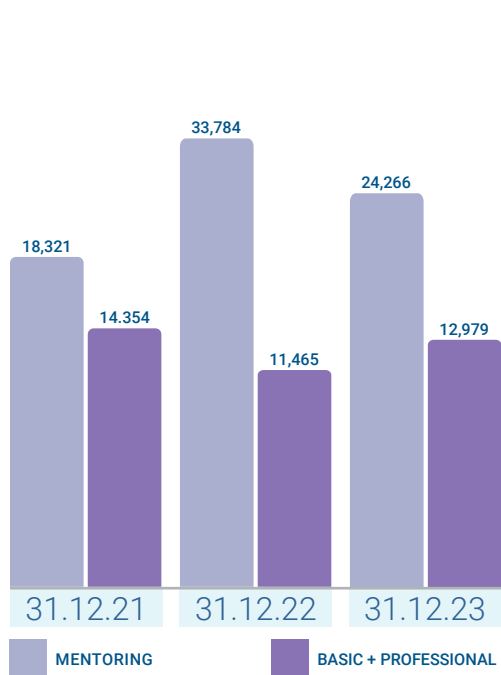
Training hours by type (permanent)

no.	31.12.21	31.12.22	31.12.23
Mentoring	18,321	33,784	24,266
Basic + professional	14,354	11,465	12,979
Total	32,675	45,249	37,245

Training hours by type (temporary)



Training hours by type (permanent)





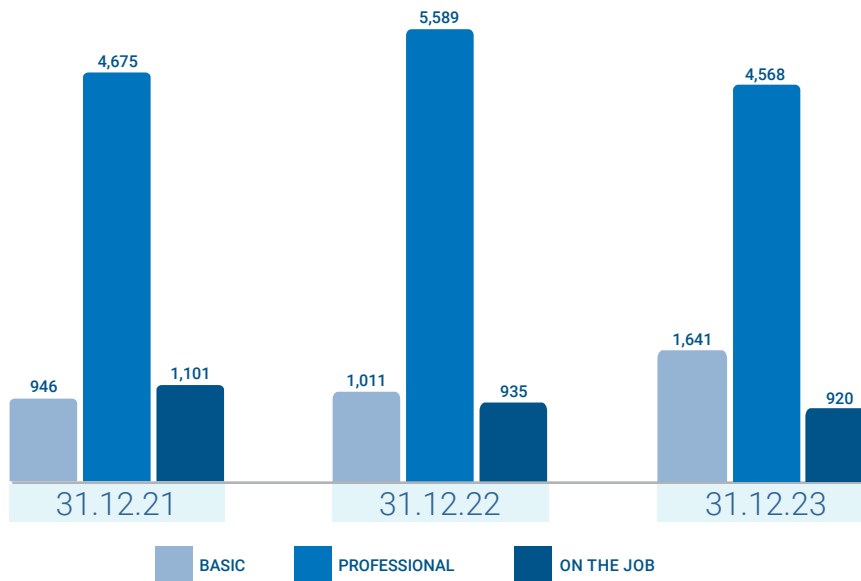
Students by training type (temporary)

no.	31.12.2021			31.12.2022			31.12.2023		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Basic	528	418	946	596	415	1,011	852	789	1,641
Professional	2,805	1,870	4,675	3,218	2,317	5,589	2,502	2,066	4,568
On the job	588	513	1,101	552	383	935	277	643	920
Total	3,921	2,801	6,722	4,366	3,169	7,535	3,631	3,498	7,129

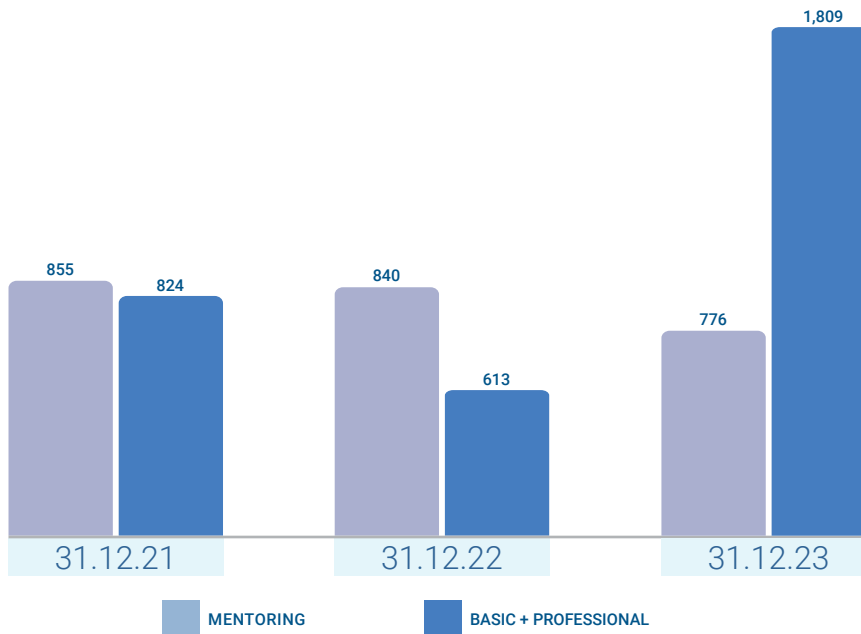
Students by training type (permanent)

no.	31.12.2021			31.12.2022			31.12.2023		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Mentoring	507	348	855	504	336	840	188	588	776
Basic+professional	497	327	824	380	233	613	492	1317	1,809
Total	1,004	675	1,679	884	569	1,453	680	1,905	2,585

Students by training type (temporary)



Students by training type (permanent)



As previously explained, the pool of permanently employed students was broadened (+77.9% compared to 2022). Owing to the characteristics of this kind of worker, the courses are fairly short as they are highly specialised and focus on specific and targeted skills.

The needs of the labour market or of the individual user company are taken into close account when identifying the subject matter of training courses financed by the Forma.Temp Fund. The courses concerned different work sectors, including: footwear, leather goods, welding, and advanced information technology. The training of retail personnel, tax operators and various call centre

operators is also under continuous development. All these courses obtained a high level of satisfaction among participants and led to good results in job placements.

Finally, it should be pointed out that appropriate training courses are provided for disadvantaged categories. In 2023, 4,181 hours of training were provided (compared to 250 in 2022), matching the training requests received from our client companies, for a total of 236 students in 2023 and 10 in 2022. In 2023, the company decided to provide courses for refugees and prison inmates, aimed at their reintegration into community life and specifically the job market.



6

Commitment to society





Industrial relations and trade associations



The management of relations with Trade Union Organisations and with trade associations is of fundamental importance for Openjobmetis S.p.A.'s business continuity. The excellent relations between the Company and these stakeholders are a guarantee of its commitment to conducting its activities in accordance with the rules of the specific employment sector and to fully safeguarding the rights of its contract workers.

The responsible company office manages direct relations with Assosomm and the national representatives and general secretaries of the trade union organisations.

Openjobmetis S.p.A. (as well as Family Care S.p.A. - Employment Agency) is a member of Assosomm, one of the Italian Associations of Employment Agencies. The Company actively collaborates with the association's initiatives, sharing its aim of providing and receiving utmost assistance in operational, legal and contractual terms regar-

ding the petitions of all the Employment Agencies. Since 2020, industry work groups have been set up, which hold monthly meetings, except in urgent cases. Each group includes an Openjobmetis representative and is coordinated by the Labour Consulting office. Furthermore, Openjobmetis is also a member of the Joint Contractual Commission, which meets monthly to clarify any interpretative doubts regarding the sector National Collective Labour Agreement. During 2022, the Trade Union Delegation for the renewal of the sectoral collective agreement was also formed, in which we were asked to participate for the second consecutive renewal.

The main meetings with the trade union organisations concern the procedures for relocating contract workers on permanent contracts or regard economic requests almost always linked to economic issues not communicated to Openjobmetis S.p.A. by clients and established by their supplementary contracts.

Support for the community

Openjobmetis S.p.A was established as a company capable of acting in close synergy with the different areas in which it operates. In close contact with the local communities, the Company, with all its Subsidiaries, is driven to meet the distinctive features of the cities in which it operates and the people actively involved in cultural, social and sports associations. Considering listening as a value at the basis of its calling as a service company, Openjobmetis S.p.A again found many ways in 2023 to support not only the world of work, but also the social economy within which candidates and companies are called upon to move today. Some of the most important initiatives conceived and developed in 2023¹ are listed below:

DYNAMO CAMP

During the 2023 Christmas holidays, Openjobmetis S.p.A. made a donation to the Dynamo Camp NPO, the first camp in Italy designed to host ill children and youngsters receiving treatment or during the post-hospitalisation phase.

ORGOGGIO VARESE

Openjobmetis S.p.A. joined Orgoglio Varese, a project created to support sports in the Varese area, starting with the main sports club (in terms of community of fans and past history), i.e., Pallacanestro Varese, and then spread its support to amateur and youth teams. Through tangible economic support, we give value to the commitment of many young people and sportsmen/women.

VIALLI FOUNDATION

Seltis Hub Srl alongside Jobmetoo took part as a Hole Partner in the charity competition organised by the Vialli and Mauro Foundation to collect funds for Research into Amyotrophic lateral sclerosis, specifically earmarked for the AnSLA Foundation. The competition saw the participation of professionals belonging to the DP World Tour, entrepreneurs and show-biz and sports celebrities.

PADEL FOR KIDS

CHARITY PADEL TOURNAMENT:

Openjobmetis S.p.A. took part in the Padel FOR kids tournament, a tournament aimed at companies so they can provide adequate psychological support for 30 minors hosted in the facilities of the CAF Association. The CAF Association (Help Centre for Minors and Families in Crisis) was first set up in 1979 as the first Centre in Italy that hosts, provides treatments and studies child mistreatment and sexual abuse of minors. A place children and teenagers who have been taken away from their families due to traumas and deep relational wounds can be put up and treated, with the aim



¹ Total donations relating to the projects amount to around Euro 68,920.



of breaking the chain that too often turns young victims of violence into violent or neglectful adults. More specifically, this event provided an interesting opportunity for employees to get involved in an initiative that blended sport and social commitment.

CASA DEL GIOCATTOLO SOLIDALE DI VARESE

Openjobmetis S.p.A., Gallarate branch, took part in the #OJMBACKTOSCHOOL initiative, a collection of school materials needed to fill the book bags of children and youngsters who are socially disadvantaged or experience economic hardship. The initiative was managed together with "Casa del Giocattolo Solidale di Varese", a volunteer organisation that for many years has also addressed school issues by organising the collection and distribution of materials essential for learning.

MANI TESE

In December the entire corporate population was asked whether they wanted to become volunteers at laFeltrinelli bookshops to support the development projects in the South of the World organised by the non-profit organisation Mani Tese, which has been fighting for social, economic and environmental justice worldwide for over 50 years. All employees were able to participate by giving over four working hours to the 'Much more than a gift pack' project, joining the thousands of volunteers who for 15 years have been wrapping gifts for customers in more than 70 bookshops throughout the country to support the project that protects children's right to education and well-being in Benin.

WOMEN PLUS

Providing an effective tool to promote the role of women in the economy by promoting professional pathways, helping and guiding women along their career path, and enabling them to access continuous training in line with job market needs. This is the aim of Woman Plus, the App devised by TIM which Openjobmetis is actively engaged in. Women Plus works in several ways, enabling women to find open positions using a single system with the help of tools that match their skills to the available jobs, while also providing mentoring, training and motivational talks. The application has also received the patronage of the European Commission.

6LIBERACOME6

Openjobmetis S.p.A. supports 6LIBERACOME6, the ethical company and worker watchdog put in place to prevent and combat violence and harassment at the workplace. Openjobmetis also

actively contributes to the activities of the Watchdog's Technical and Scientific Committee and to the task force that promotes and disseminates research on these issues.



CHARITY RUN

Openjobmetis took part in the Milan Marathon and in the Run Rome The Marathon. With its participation the company helps to support the Not-for profit organisations that have believed in and subscribed to the Charity Programme, and Openjobmetis has chosen to run for 'Sport Senza Frontiere Onlus' (Sport Without Boundaries NPO), an association that deals with prevention and social inclusion through sports. It helps minors suffering from social and economic distress, especially by supporting JOY, the summer educational project set up to help children and youngsters living in difficult conditions to live a happy summer, full of fun, living together and friendship.

The supply chain

As specified in the Code of Ethics, the Openjobmetis Group requires its suppliers and collaborators to adopt legal and ethical conduct in compliance with internationally recognised standards and principles on the treatment of workers, with particular regard to the protection of the fundamental human rights, the prohibition of discrimination, the protection of children, the prohibition of forced labour, the protection of trade union rights, the protection of occupational health and safety, respect for working hours and the principle of equal pay and respect for the environment. Currently, the

Openjobmetis Group has more than 2,500 suppliers. To illustrate the Group's supply chain and the main types of suppliers involved, the following table provides a percentage breakdown of the Group's suppliers as at 31 December 2021 - 2022 and 2023, with indications of the value of supplies purchased. As shown by the table, and in line with the reference sector, most purchases involve amounts of less than Euro 1,000/year. Furthermore, the Group's main purchases concern professional, consultancy and training body services and are provided by entities that operate in Italy.

Supplies by purchase value

	31.12.21	31.12.22	31.12.23
≤ 1,000 €	56.8%	64.2%	61.6%
1,001 € - 10,000 €	21.9%	20.53%	19.8%
> 10,000 €	21.3%	15.26%	18.6%





Suppliers and collaborators are selected by taking into consideration specific technical, professional and reputational requirements, their approach to fighting corruption, their focus on social issues and respect for human rights and by identifying the supplier or collaborator from a shortlist of possible suppliers by applying impartial, reliable and cost-effectiveness criteria. The suppliers are also required to fully comply with the Environmental Policy, seeing as the Group expects them to have a proactive approach to green issues. To support this activity of selecting and checking supplier requirements, a supplier accreditation process was introduced at the end of 2017. Through completion of a questionnaire, the process checks the requirements and characteristics of the most significant suppliers. Since 2018, the accreditation questionnaire submitted to suppliers prior to the signing of the purchase contract also includes questions on social issues (e.g., we ask them to state whether they have a code of ethics, whether they have adopted an organisation model pursuant to Italian Legislative Decree 231/01, whether they draw up a social report, etc.) and environmental issues (by providing elements that prove their commitment to the environment, for example, acknowledged environmental certifications). In addition, with a view to promoting and enhancing the area in which the registered office (Milan) and operational headquarters (Gallarate, VA) are located, and in order to minimise the environmental impacts related to the movement of goods and people, whenever possible the Department Managers opt for suppliers operating in that area. When the checks have been carried out and the accreditation form submitted, the supplier is considered “accredited.” In its relationship with suppliers the Group believes that it essential that a constant two-way dialogue is maintained in order to optimise its own processes and improve its performance. In particular,

with regard to green issues, there is an ongoing discussion with suppliers on the impact that purchases and processes can have on the environment. For example, regarding the choice of type of paper supply - which the Group uses extensively owing to the specific nature of its business - a careful study has been carried out to compare suppliers, also taking into account the environmental impact during the processing of the paper purchased. See Chapter 7 ‘The environment’ for further details. The Group believes that the activities performed by each supplier must be carefully supervised by every single department manager of reference in order to prevent inefficiencies, anomalies and problems. In this respect, the supplier’s performance is monitored in order to check for deviations from the mandatory requirements through:

- detection of serious breaches or non-conformities
- loss of supplier requirements
- ethical/reputational problems

In any case, in addition to the criteria indicated, each Department Manager must take into account assessment elements such as: the supplier’s exclusivity, professional references or titles, their availability for emergency interventions, availability throughout the country, technical assistance, flexibility - completeness of the documentation provided, and the supplier’s performance compared to that of any competitors. The supplier management process is also governed by the Supplier Policy that the company adopted in February 2023 and updated in February 2024, having first obtained approval by the Control, Risk and Sustainability Committee. The Supplier Policy identifies the principles that govern the selection and management of its suppliers as it considers them as reference partners for the achievement of the set results.

7

Environment







All organisations should reflect on topics such as emissions, climate change and the consumption of natural resources. Specifically, it is necessary to evaluate the impacts that business activities have on the external environment in detail. Considering the type of services offered, the activities of the Openjobmetis group have limited environmental impacts in terms of energy consumption, greenhouse gas emissions and the consumption of natural resources. However, the Group makes daily efforts in conducting its business to ensure that energy consumption is reduced and that environmental protection regulations are continuously complied with, as well as fostering a culture of respect for the environment.

Some initiatives aimed at reducing environmental impact and developing employee and contract worker awareness with respect to these matters are listed below:

- safeguarding of the environment as a topic laid out within the Code of Ethics;
- drafting of the Environmental Policy, approved on 2 February 2023, following approval by the Control, Risk and Sustainability Committee;
- initiatives aimed at reducing environmental impact:

- installation of new LED lamps in all newly opened branches, when possible;
- use of IT platforms that allow clients to choose to enter into digital contracts with contract workers. The same procedure may also be used to send payslips to contract workers, who can decide to receive them via email instead of picking up the paper copy at the branch;
- supply of FSC (*Forests for all forever*) certified paper for the Group, highlighting its commitment and rigour with regard to environmental issues;
- with a view to safeguarding the environment, the Group has chosen ECONATURA as its supplier for the supply of cups for its cup dispensers, and has decided to provide its employees with diaries for the following year with covers made using apple peel ("MELAVIR" project);
- to encourage zero-impact travel by its employees, Openjobmetis has equipped its head offices with electric bicycles and scooters which staff can book and use free of charge;
- provision of environmental training courses for all employees¹;
- waste separation and disposal in accor-

1 For additional information please refer to chapter 5.1.3 of this Statement.

dance with the law with particular reference to paper, printer toners, iron, wood also through accredited suppliers.

In 2021, Openjobmetis S.p.A. hired a **Mobility Manager** in order to promote and implement measures for organising and managing the mobility required by human resources. The ultimate goal is the structural reduction of the environmental impact of vehicle traffic in urban and metropolitan areas caused by the travel needs of employees. Openjobmetis S.p.A thus developed a sustainable mobility project with the aim of optimising internal travel for employees at the Gallarate offices by making home-to-work journeys more efficient.

In the wake of the first edition, once again a survey on the demand for mobility was submitted to the employees of the Gallarate offices in 2023, which was highly successful, built on the belief that strategic choices regarding this topic can only stem from an analysis of the data and the wishes of the people concerned. The information collected concerns the type of transport used to travel to work (private car, company car, type of engine), the distance travelled and the reasons behind the choice.

The results of the analysis performed once again in 2023 confirmed the interest in more **sustainable forms of mobility**. Most of the survey participants, who at present use their car to get to work, state that, if the availability of public transport systems to get to work were increased, they would verify their feasibility. Carpooling turns out to be one of the ways employees take into consideration the

most if they were to change the way they get from home to work, in addition to the possibility of travelling on a company shuttle. A small percentage of employees uses car-sharing: Openjobmetis provides a company car for business travel between the registered and administrative offices, from Monday to Friday.

Taking into account the needs and the effectiveness of the measures, the company has established an action plan that includes the implementation of an economic incentive system for carpooling and an informal matching service for the creation of carpooling teams. The company has also offered to pay the cost of a private car park near the Gallarate offices on a monthly basis, for employees who come in a single private car, on condition there are four on board.

The retention of the remote working policy has also been confirmed across the entire employee population. From the data collected from the PSCL (Work-home travel plan), raising the % of remote working would provide the best contribution to lowering Co₂ emissions.

With regard to this last aspect, the company conducted a study and estimated the emissions saved due to the exclusive effect of agile working, i.e., its effect in the absence of further sustainable mobility measures compared to a scenario in which employees travel to the office every day. In the worst-case scenario, yearly Co₂ savings ranged from a minimum of 14,380.04 kg/y to a maximum of 41,890.13 kg/y².



2 Calculated using the distance-based method for category 7 of the GHG technical guidance (Greenhouse Gas Protocol).

Water consumption is not considered by the Group to be a significant factor since it is only used for sanitary purposes. However, also in this case, Openjobmetis acts promptly in the event of notifications of possible faults in its offices and branches.

With regard to the production of waste, this is generally very limited. For the most part paper is consumed and separate waste collection depends on the methods used to manage condominiums or the local municipality. Any superfluous

wood, paper and iron is disposed of in the materials deposit through a qualified supplier. Finally, spent printer toner and cartridges, produced by the personnel of the Group's head office and branches, are disposed of in accordance with current regulations.

It should be noted that Lyve S.r.l, of which Openjobmetis S.p.A. controls 50.66%, has obtained the Carbon Neutral Certification for 2023 from the Climate Partner, limited to the activities involving online course provision.

The group's car fleet



At the end of the year, the fleet consisted of a total of 318 cars compared to 309 in 2022, of which 312 were leased and 6 were owned, more or less in line with the previous year (304 leased and 5 owned in 2022). Along its path towards a greater sustainability, the Group has decided to improve the efficiency of its fleet with a view to reducing its environmental impact by adding a totally electric vehicle and increasing up to 3 its PHEV vehicles that use petrol and cable charging, in order to gradually reduce Co₂ emissions.

However, for reasons of saving on rental fees, contracts where there was an economic advantage for vehicles that do not clock high mileage were extended. Also, the Company has encountered difficulties linked

to the excessively long delivery times for new vehicles. The number of electricity/petrol fuelled vehicles amounts to 25 long-term rentals and 3 owned vehicles, essentially in line with 2022.

Furthermore, the petrol vehicles have increased from 48 in 2022 to 83 with long-term rentals and 2 with medium-term rentals in 2023, while all the remaining vehicles are diesel (*six of which are 'mild hybrid'*).

With regard to the use of electric cars in the company fleet, the Group has tested this type of vehicle in the recent past, and in the next few years will consider introducing them in view of the technological evolution of vehicles and the greater diffusion of recharging stations.

Consumption and Emissions

The Group is committed to limiting its energy consumption. The main energy sources consumed are electricity and natural gas: the consumption of electricity mostly consists of lighting and the air-con-

ditioning of administrative offices and the branches located throughout Italy; the consumption of natural gas, on the other hand, is linked to the heating of administrative offices and branches.

Energy consumption

	UoM	31.12.21	31.12.22	31.12.23
Electricity	MWh	742.9	1,078.5	1,040.6
Natural gas	m ³	90,217	83,374	69,348
Electricity	GJ	2,674.4	3,882.6	3,746.2
Natural gas³	GJ	3,554.5	3,374.4	2,806.7
TOTAL GJ	GJ	6,228.9	7,257	6,282.9

³ On the basis of an average upper calorific value 39.4 MJ/MC.

In 2023, the Group consumed around 1,040.6 MWh of electricity in its headquarters and branches, compared to 1,078.5 MWh in 2022. The change is mainly due to the impacts of the Covid-19 pandemic during the previous years, as 2022 saw an almost complete return to in-person work. As regards natural gas, consumption stands at 69,348 cubic metres, lower than the figure reported for

2022 (83,374 cubic metres). The negative difference proves and reflects the efforts made to reduce consumption by the Group in 2023.

The Group has quantified the greenhouse gas emissions associated directly or indirectly with its typical activities. Its Scope 1, Scope 2 and Scope 3 greenhouse gas emissions are reported below.

Greenhouse gas emissions⁴

	UoM	31.12.21	31.12.22	31.12.23
Scope 1	tCO ₂	1,459	1,414	1,417
Scope 2	tCO ₂	192	279	269
Scope 3	tCO ₂		n.a	1,867
Total	tCO ₂	1,650	1,693	3,553



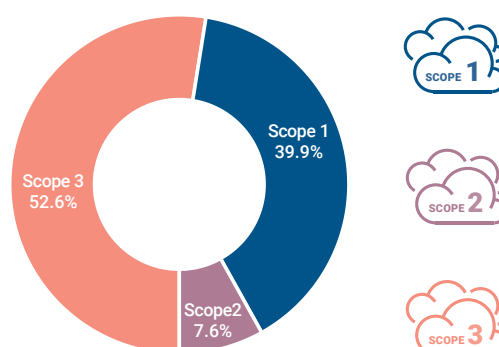
⁴ The national standard parameters defined by ISPRA were used for calculating the emissions of CO₂ from the consumption of natural gas and electricity. The average emissions factors of ISPRA, updated based on the last available version on the website (<http://www.sinanet.isprambiente.it/it/sia-isptra/fetransp/>) were used for calculating the CO₂ from the corporate fleet.

All emissions from assets owned or controlled by the Group were considered to be part of Scope 1. The calculation includes tons of CO₂ produced from the use of natural gas and the cars in the fleet, including both owned and rented vehicles, the latter of which are controlled by the Openjobmetis Group. It should be noted that during 2023, approximately 289,000 litres of diesel (roughly 315,000 in 2022) and approximately 130,000 litres of petrol (roughly 73,000 in 2022) were consumed by the Group's vehicle fleet. The trend reflects the Group's intention to make the fleet run more effi-

ciently. Emissions from the production of electricity consumed by the Group come under Scope 2 since the calculation includes emissions for which the organisation is indirectly responsible according to the location-based method.

In 2023, the Group's overall Scope 1 emissions were an estimated 1,417 tons of CO₂, essentially in line with the emissions posted in 2022 (1,414 tons of CO₂). Scope 1 (direct) greenhouse gas emissions accounted for 84.1%, while Scope 2 (indirect) emissions made up the remaining 15.9%.

CO₂ emissions (2023)



Starting in 2023, the Group has decided to also report its Scope 3 emissions in order to provide an outline that includes indirect CO₂ production from sources that are not under the Companies direct control. In particular, for the business mo-

del, after a careful analysis of the emission categories envisaged by the GHG protocol, the measurement of emissions has been restricted to services purchased (1), business travel (6) and employee commuting (7).

Indirect Scope 3 emissions

1,867 tCO₂

Category 1 - Purchased services⁵

1,865 tCO₂

Category 6 - Business travel⁶

0.3 tCO₂

Category 7 - Employee commuting⁷

0.9 tCO₂

⁵ The calculation refers to emissions resulting from the purchase of services for training courses for contract workers which constitutes the most significant cost category in the "Service cost" financial statement caption. For further information please refer to the 2023 Annual Financial Report

The emissions were calculated with the help of emission factors published by EPA (the American environment agency); the most pertinent EPA category for training courses was identified as "Professional and Management Development Training" equivalent to the code NAICS 611430.

The EPA emission factors are based on the economic value of the cost in dollars (USD): to quantify CO₂eq emissions, the cost incurred by OJM in euro (€) has been converted into dollars (average euro-dollar exchange rate in 2023 provided by the ECB) and multiplied by the emission factor.

It should be emphasised that the EPA emission factor is based on USD dollars 2021, therefore the value has been discounted to 2023 values using a specific formula that considered the CPI (consumer price index) of the category of goods/services in question: in this specific case the "courses" category was selected (code ECOICOP 105000).

⁶ Business travel data is partly managed by OJM as internal orders and partly by Cisalpina, more specifically:

- Flights: partly internal orders, partly Cisalpina
- Train journeys (Trenitalia and other providers): partly internal orders, partly Cisalpina
- Hotel accommodation: partly internal orders, partly Cisalpina
- Car rental: Cisalpina
- Sea travel: Cisalpina

Data managed internally and data managed by Cisalpina were processed separately and the results were then aggregated for each means of travel and total hotel nights. As regards the quantification of emissions, for the various means of transport (ship, plane, train, car) the emissions factors of the Ecoinvent 3.9 database were used, while for nights in hotel the Defra database was used.

⁷ In order to measure the emissions resulting from the home-work commute of employees, the Group's employees who do not have a company car were handed a questionnaire to collect information concerning the mileage of their daily commute and the means of transport used (type and fuel). Based on the type and fuel of the vehicle in question (for example seg. B petrol run car, seg. D diesel run car) an appropriate emission factor was used, selected from the Ecoinvent 3.9 database.

For each employee ID, the emission quantification, in addition to the means of transport used, takes into account the daily mileage to and from work and the actual days the employee was registered as being in the office.

As regards the consumption of paper, FSC-certified paper is the main type used by the Group.

Paper consumed⁸

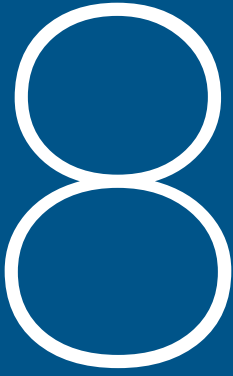
	Udm	31.12.21	31.12.22	31.12.23
FSC paper	t	21.0	15.9	22.5
Virgin paper	t	3.9	12.4	0.9
Recycled paper	t	-	0.7	0.1
Total	t	24.9	29.0	23.5

8 Volume procured during the reporting period.

During the course of 2023 the Group consumed 23.5 tons of paper, achieving savings of approx. 5.5t compared to the previous year. Compared to 2023, when the Openjobmetis Group was forced

to reduce paper use owing to the energy crisis, the FSC certified paper for digital printing represented more than 95% of the total paper consumed, in line with the forecast environmental goals.





GRI Content Index





Statement of use	Openjobmetis S.p.A prepared this report 'in accordance' with the GRI Standards for the period 1 January 2023 - 31 December 2023
GRI 1 used	GRI 1: Foundation 2021

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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
General disclosures					
GRI 2: General Disclosures 2021	2-1 Organizational details	2.1 The Group, page 16			
	2-2 Entities included in the organization's sustainability reporting	1. Methodological Note, page 10			
	2-3 Reporting period, frequency and contact point	1. Methodological Note, pages 10-11 8. Contacts, page 114			
	2-4 Restatements of information	1. Methodological Note, page 10			
	2-5 External assurance	1. Methodological Note, page 11 Report of the independent Auditing Firm on the Consolidated Non-Financial Statement, page 120			
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	2-9 Governance structure and composition	4.1 The Governance model, pages 36 to 38 Corporate Governance Report , Issuer Profile chapter, Governance Model paragraph, page 8 Corporate Governance Report , Board of Directors section, Composition chapter, from pages 31 to 40 Corporate Governance Report , Internal Board Committees section, pages 57-58			
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	2-11 Chair of the highest governance body	Corporate Governance Report , Board of Directors section, Role of the Chairperson of the Board of Directors chapter, pages 42-44			

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GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
	2-12 Role of the highest governance body in overseeing the management of impacts	<p>Corporate Governance Report, Issuer Profile section, Governance Model paragraph, from pages 8 to 12</p> <p>Corporate Governance Report, Board of Directors section, Role of the Board of Directors chapter, from pages 25 to 28</p> <p>Corporate Governance Report, Internal Control and Risk Management system section - Control and Risk Committee (internal audit verifications), pages 66-72</p>			
	2-13 Delegation of responsibility for managing impacts	<p>4.1 The Governance Model, from pages 36 to 38</p> <p>Corporate Governance Report, Internal Control and Risk Management system section - Control and Risk Committee (internal audit verifications), pages 66-73</p> <p>Corporate Governance Report, Board of Directors section, Executive Directors section, CEO paragraph, from pages 44 to 49</p> <p>Corporate Governance Report, Board of Directors section, Executive Directors chapter, Disclosure to the Board by the Directors/Delegated bodies paragraph, page 50</p>			
	2-14 Role of the highest governance body in sustainability reporting	<p>1. Methodological Note, page 11</p> <p>3.2 Relevant Issues, page 30</p> <p>Corporate Governance Report, Internal Control and Risk Management system section - Control and Risk Committee, Control and Risk Committee chapter, from pages 73 to 78</p>			
	2-15 Conflicts of interest	<p>Institutional website https://www.openjobmetis.it/en/investors/corporate-governance/related-parties/procedure</p> <p>Corporate Governance Report, Interests of Directors and Related Party transactions, page 86</p> <p>Corporate Governance Report, Board of Directors section, Composition chapter, Maximum number of assignments cumulated in other companies paragraph, pages 39-40</p> <p>Corporate Governance Report, Information on Ownership Structure, Relevant Capital Shares chapter, page 16</p> <p>Annual financial report, Other information (Procedure adopted to Ensure the transparency and correctness of transactions with Related Parties)</p>			
	2-16 Communication of critical concerns	<p>4.2 Ethics and Compliance, pages 39 to 41</p> <p>Institutional website <i>Organisation model Openjobmetis</i></p> <p>Institutional website https://www.openjobmetis.it/sites/default/files/2024-03/24_ENG_Politica%20segnalazioni.pdf</p> <p>Corporate Governance Report, Board of Directors section, Executive Directors chapter, Reporting to the Board by Directors/Delegated Bodies paragraph, page 50</p> <p>Corporate Governance Report, Internal Control and Risk Management System - Control and Risk Committee section, from pages 66 to 85</p>			

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GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
	2-17 Collective knowledge of the highest governance body	4.1 the Governance Model, 'Sustainability Governance', page 38 2.4 Sustainability according to Openjobmetis, Openjobmetis obtains ESG rating paragraph, page 24			
	2-18 Evaluation of the performance of the highest governance body	4.1 The Governance Model, 'Sustainability Governance' paragraph, page 38 2.4 Sustainability According to Openjobmetis, Openjobmetis obtains ESG rating paragraph, page 24 Explanatory Report on the policy regarding remuneration and fees paid Sect I and II) Corporate Governance Report, Self-Assessment and Director Succession - Appointment Committee section, Self-Assessment and Director Succession chapter, pages 60-62 Institutional website <i>Sustainability and social responsibility Openjobmetis</i>			
	2-19 Remuneration policies	Explanatory Report on the policy regarding remuneration and fees paid Sect I, paragraphs I.f, I.g, I.h, I.i, I.j, I.k, I.l, I.m, I.n, I.o. <i>Remuneration Report 2022_2023 (openjobmetis.it)</i>			
	2-20 Process to determine remuneration	Explanatory Report on the policy regarding remuneration and fees paid Sect I, paragraphs I.a, I.b, I.c, I.d, I.e <i>Remuneration Report 2022_2023 (openjobmetis.it)</i> <i>Summary Report of Votes 2023.pdf (openjobmetis.it)</i>			
	2-21 Annual total compensation ratio	Explanatory Report on the policy regarding remuneration and fees paid Sect. II, paragraphs I.5			
	2-22 Statement on sustainable development strategy	Chairman's Letter, page 5			
	2-23 Policy commitments	2.3 Mission and Values, pages 20-21 2.4 Sustainability According to Openjobmetis, pages 22 to 24 3.2 Relevant Issues, pages 30 to 33 4.2 Ethics and Compliance, Code of Ethics paragraph, page 39 5.1.1 The Importance of Human Capital, pages 58-59 5.2.1 Job Creation and Social Issues, pages 77-78			
	2-24 Embedding policy commitments	2.3 Mission and Values, pages 20-21 2.4 Sustainability According to Openjobmetis, pages 22 to 24 3.2 Relevant Issues, pages 30 to 33 4.2 Ethics and Compliance, Code of Ethics paragraph, page 39 5.1.1 The Importance of Human Capital, pages 58-59 5.2.1 Job Creation and Social Issues, pages 77 to 79			
	2-25 Processes to remediate negative impacts	3.2 Relevant Issues, pages 30 to 33 4.2 Ethics and Compliance (Whistleblowing Policy), page 39			

Statement of use	Openjobmetis S.p.A prepared this report 'in accordance' with the GRI Standards for the period 1 January 2023 - 31 December 2023
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
	2-26 Mechanisms for seeking advice and raising concerns	4.2 Ethics and Compliance (Whistleblowing Policy), page 39 4.2 Ethics and Compliance (Whistleblowing), page 41			
	2-27 Compliance with laws and regulations	4.2 Ethics and Compliance, pages 39 to 41			
	2-28 Membership associations	6.1 Industrial Relations and Trade Associations, page 92			
	2-29 Approach to stakeholder engagement	3.1 Dialogue with Stakeholders, pages 28-29 3.2 Relevant Issues, pages 30 to 33			
	2-30 Collective bargaining agreements	5.1.1 The Importance of Human capital, Selection and Recruitment section, pages 64 to 66			

Material topics

GRI 3: Material Topics 2021	3-1 Process to determine material topics	3.2 Relevant Issues, pages 30-31			
	3-2 List of material topics	3.2 Relevant Issues, pages 30-31			

Indirect economic impacts

GRI 3: Material Topics 2021	3-3 Management of material topics	5.2.1 Job Creation and Social Issues, pages 77 to 79			
GRI 203: Indirect Economic Impacts 2016	203-2 Significant indirect economic impacts	5.2.1 Job Creation and Social Issues, pages 77 to 89			

Anti-corruption

GRI 3: Material Topics 2021	3-3 Management of material topics	4.2 Ethics and Compliance, pages 39 to 41			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	4.3 Risks, pages 42-49			
	205-2 Communication and training about anti-corruption policies and procedures	4.2 Ethics and Compliance, pages 39 to 41			
	205-3 Confirmed incidents of corruption and actions taken	4.2 Ethics and Compliance, page 39			

Employment

GRI 3: Material Topics 2021	3-3 Management of material topics	5.1.1 The Importance of Human Capital, pages 58 to 75			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	5.1.1 The Importance of Human Capital, page 63			
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.2.1 Performance Assessment and Career Development, pages 67-69			
	401-3 Parental leave	5.1.4 Organisational well-being and welfare initiatives, page 72			

Statement of use		Openjobmetis S.p.A prepared this report 'in accordance' with the GRI Standards for the period 1 January 2023 - 31 December 2023			
GRI 1 used		GRI 1: Foundation 2021			
GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
Occupational health and safety					
GRI 3: Material Topics 2021	3-3 Management of material topics*	5.1.6 Health and Safety, page 76 5.2.2 Safety at Work, pages 83-82			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	5.1.6 Health and Safety, page 76			
	403-2 Hazard identification, risk assessment, and incident investigation	5.1.6 Health and Safety, page 76			
	403-3 Occupational health services	5.1.6 Health and Safety, page 76			
	403-4 Worker participation, consultation, and communication on occupational health and safety	5.1.6 Health and Safety, page 76			
	403-5 Worker training on occupational health and safety*	5.1.6 Health and Safety, page 76 5.2.2 Safety at Work, pages 83-84			
	403-6 Promotion of worker health	5.1.6 Health and Safety, page 76 5.1.4 Organisational well-being and welfare initiatives - Home Care, page 72			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.1.6 Health and Safety, page 76			
	403-8 Workers covered by an occupational health and safety management system	5.1.6 Health and Safety, page 76			
	403-9 Work-related injuries*	5.1.6 Health and Safety, page 76 5.2.2 Safety at Work, pages 83-84			
	403-10 Occupational diseases	5.2.2 Safety at Work, pages 83-84			
Training and education					
GRI 3: Material Topics 2021	3-3 Management of material topics*	5.1.3 Training and Skills Development, pages 69 to 71 5.1.1 The Importance of Human Capital, pages 58-59 5.2.3 Training of Contract Workers pages 84 to 86			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee*	5.1.3 Training and Skills Development, from pages 69 to 71 5.2.3 Training of Contract Workers from pages 84 to 86			
	404-2 Programs for upgrading employee skills and transition assistance programs*	5.1.3 Training and Skills Development, from pages 69 to 71 5.2.1 Job Creation and Social Issues, from pages 77 to 79 5.1.2 Performance Assessment and Career Development, pages 67-68			
	404-3 Percentage of employees receiving regular performance and career development reviews	5.1.2 Performance Assessment and Career Development, page 68			
Diversity and equal opportunity					
GRI 3: Material Topics 2021	3-3 Management of material topics	5.1.1 The Importance of Human Capital, pages 58-59 5.1.5 Diversity & Inclusion, pages 74-75 5.2.1 Job creation and social issues (Social and job inclusion), pages 78-79 4.1 The Governance Model (sustainability governance), page 38			

Statement of use	Openjobmetis S.p.A prepared this report 'in accordance' with the GRI Standards for the period 1 January 2023 - 31 December 2023
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	4.1 The Governance Model (sustainability governance), page 38 5.1.1 The importance of human capital, from pages 58 to 66 5.1.5 Diversity & Inclusion, page 74			
	405-2 Ratio of basic salary and remuneration of women to men	5.1.5 Diversity & Inclusion, page 74			
Non-discrimination					
GRI 3: Material Topics 2021	3-3 Management of material topics	5.1.1 The Importance of Human Capital, from pages 58 to 66			
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	5.1.1 The Importance of Human Capital, from pages 58 to 66 5.1.5 Diversity & Inclusion, page 74			
Local communities					
GRI 3: Material Topics 2021	3-3 Management of material topics	6.2 Support for the Community, from pages 93 to 95			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	6.2 Support for the Community, from pages 93 to 95			
Customer privacy					
GRI 3: Material Topics 2021	3-3 Management of material topics	4.4 Protection of Privacy, pages 52-53			
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	4.4 Protection of Privacy, pages 52-53			
Other topics					
Environmental aspects					
GRI 3: Material Topics 2021	3-3 Management of material topics	7. The Environment, from pages 8 to 105			
GRI 301: Materials 2016	301-1 Materials used by weight or volume	7. The Environment, page 105			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	7. The Environment, page 103			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	7. The Environment, pages 103-104			
	305-2 Energy indirect (Scope 2) GHG emissions	7. The Environment, pages 103-104			
	305-3 Other indirect (Scope 3) GHG emissions	7. The Environment, pages 103-104	Figure available for 2023, not measured for the previous years		

* The indicators identified for the aforementioned issues were adapted and also used in reference to the management of contract workers.

Contacts

This document was drafted by the Administration and Finance Department.

For any further information, comments or requests, please contact
investor.relator@openjob.it

Milan, 13 March 2024

On behalf of the Board of Directors

The Chairman

Marco Vittorelli

ANNEX 1 - TAXONOMY

Proportion of turnover¹ derived from Taxonomy-aligned products or services associated with economic activities

FINANCIAL YEAR 2023	2023			Substantial contribution criteria						DNSH ("Do no significant harm") criteria						Share of turnover taxonomy-aligned or taxonomy-eligible for the year 2022	Category (Enabling activity)	Category (Transitional activity)
	Code	Turnover	Share of turnover year 2023	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity			
Economic activities		EUR thousands	(%)	Yes/No N/ADM	Yes/No N/ADM	Yes/No N/ADM	Yes/No N/ADM	Yes/No N/ADM	Yes/No N/ADM	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	%	A	T

A. TAXONOMY-ELIGIBLE ACTIVITIES

A.1 Environmentally-sustainable activities (Taxonomy-aligned)	-	0%														0%		
<i>Turnover of environmentally sustainable activities (Taxonomy-aligned)</i>	-	0%														0%		
<i>Of which enabling</i>	-	0%														0%		
<i>Of which transitional</i>	-	0%														0%		
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)	-	0%														0%		
<i>Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</i>	-	0%														0%		
A. Turnover of taxonomy-eligible activities (A.1+A.2)	-	0%														0%		

B. TAXONOMY NON-ELIGIBLE ACTIVITIES

Turnover of Taxonomy-non-eligible activities	748,790	100%																
TOTAL	748,790	100%																

1 Revenues from ordinary operations (item: 'Revenues' in the income statement of the Consolidated Financial Statements as at 31.12.2023).

Proportion of CapEx² derived from Taxonomy-aligned products or services associated with economic activities

FINANCIAL YEAR 2023	2023			Substantial contribution criteria						DNSH ("Do no significant harm") criteria						Share of taxonomy-aligned or taxonomy-eligible capex for the year 2022	Category (Enabling activity)	Category (Transitional activity)	
	Economic activities	Code	CapEx	Capex share year 2023	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy				Biodiversity
		EUR thousands	(%)	Yes; No N/ADM	Yes; No N/ADM	Yes; No N/ADM	Yes; No N/ADM	Yes; No N/ADM	Yes; No N/ADM	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	%	A	T

A. TAXONOMY-ELIGIBLE ACTIVITIES

A.1 Environmentally-sustainable activities (Taxonomy-aligned)	-	0%															0%		
<i>Capex of environmentally sustainable activities (Taxonomy-aligned)</i>	-	0%															0%		
<i>Of which enabling</i>	-	0%															0%		
<i>Of which transitional</i>	-	0%															0%		
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)	-	0%															0%		
<i>Capex of Taxonomy-eligible but not environmentally sustainable activities (non Taxonomy-aligned activities)</i>	-	0%															0%		
A. Capex of taxonomy-eligible activities (A.1+A.2)	-	0%															0%		

B. TAXONOMY NON-ELIGIBLE ACTIVITIES

Capex of Taxonomy-ineligible activities	849	100%																	
TOTAL	849	100%																	

² Increases in property, plants and equipment, other technical assets) and intangible assets (software and trademarks) in 2023. Notes 4 and 5 to the Consolidated Financial Statements as at 31.12.2023.

Proportion of OpEx³ derived from Taxonomy-aligned products or services associated with economic activities

FINANCIAL YEAR 2023	2023			Substantial contribution criteria						DNSH ("Do no significant harm") criteria						Share of Taxonomy-aligned or taxonomy-eligible opex year 2022	Category (Enabling activity)	Category (Transitional activity)
	Economic activities	Code	OpEx Opex share year 2023	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity			
		EUR thousands	(%)	Yes/No N/ADM	Yes/No N/ADM	Yes/No N/ADM	Yes/No N/ADM	Yes/No N/ADM	Yes/No N/ADM	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	%	A	T

A. TAXONOMY-ELIGIBLE ACTIVITIES

A.1 Environmentally sustainable activities (Taxonomy-aligned)	-	0%														0%		
<i>Opex of environmentally sustainable activities (Taxonomy-aligned)</i>	-	0%														0%		
<i>Of which enabling</i>	-	0%														0%		
<i>Of which transitional</i>	-	0%														0%		
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)	-	0%														0%		
<i>Opex of Taxonomy-eligible activities that are not environmentally sustainable (non Taxonomy-aligned activities)</i>	-	0%														0%		
A. Opex of taxonomy-eligible activities (A.1+A.2)	-	0%														0%		

B. TAXONOMY NON-ELIGIBLE ACTIVITIES

Opex of Taxonomy-ineligible activities	2,553	100%																
TOTAL	2,553	100%																

³ Non-capitalised direct costs related to building renovation, short-term rental, maintenance and repair as well as any other direct expenditure related to the day-to-day maintenance of property, plants and equipment, either by the company or by third parties to whom these tasks are outsourced, which are necessary to ensure the continuous and effective operation of these assets.

ANNEX 2 - ACTIVITIES LINKED TO NUCLEAR ENERGY AND FOSSIL GASES

Model 1 - Activities linked to nuclear energy and fossil gases

Activities linked to nuclear energy		
1	The company carries out, finances or is exposed to research, development, demonstration and deployment activities relating to innovative power generation facilities from nuclear processes with a minimum of waste from the fuel cycle.	NO
2	The company carries out, finances or is exposed to the construction and safe operation of new nuclear facilities for the production of electricity or industrial heat, in particular for district heating purposes or for industrial processes such as hydrogen production, including their safety upgrades, using the best available technologies.	NO
3	The company carries out, finances or is exposed to the safe operation of existing nuclear facilities for the production of electricity or industrial heat, in particular for district heating purposes or for industrial processes such as hydrogen production from nuclear energy, including their safety upgrades.	NO
ANNEX 2 - ACTIVITIES LINKED TO NUCLEAR ENERGY AND FOSSIL GASES		
4	The company operates, finances or is exposed to the construction or operation of power generation facilities from gaseous fossil fuels.	NO
5	The company operates, finances or is exposed to the construction, renovation, or operation of combined heating/cooling and power generation facilities from gaseous fossil fuels.	NO
6	The company operates, finances or is exposed to the construction, renovation, or operation of heat generation facilities that generate heating/cooling from gaseous fossil fuels.	NO

9

Report of the independent auditing firm on the consolidated non-financial statement







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(This independent auditors' report has been translated into English solely for the convenience of international readers. Accordingly, only the original Italian version is authoritative.)

Independent auditors' report on the consolidated non-financial statement pursuant to article 3.10 of Legislative decree no. 254 of 30 December 2016 and article 5 of the Consob Regulation adopted with Resolution no. 20267 of 18 January 2018

*To the board of directors of
Openjobmetis S.p.A.*

Pursuant to article 3.10 of Legislative decree no. 254 of 30 December 2016 (the "decree") and article 5.1.g) of the Consob (the Italian Commission for listed companies and the stock exchange) Regulation adopted with Resolution no. 20267 of 18 January 2018, we have been engaged to perform a limited assurance engagement on the 2023 consolidated non-financial statement of the Openjobmetis Group (the "Group") prepared in accordance with article 4 of the decree and approved by the board of directors on 13 March 2024 (the "NFS").

Our procedures did not cover the information set out in the "The European Taxonomy" section of the NFS and in "Annex 1 – Taxonomy" thereto required by article 8 of Regulation (EU) 852 of 18 June 2020.

Responsibilities of the directors and board of statutory auditors ("Collegio Sindacale") of Openjobmetis S.p.A. (the "Parent") for the NFS

The directors are responsible for the preparation of a NFS in accordance with articles 3 and 4 of the decree and the "Global Reporting Initiative Sustainability Reporting Standards" issued by GRI - Global Reporting Initiative (the "GRI Standards"), which they have identified as the reporting standards.

The directors are also responsible, within the terms established by the Italian law, for such internal control as they determine is necessary to enable the preparation of a NFS that is free from material misstatement, whether due to fraud or error.

Moreover, the directors are responsible for the identification of the content of the NFS, considering the aspects indicated in article 3.1 of the decree and the Group's business and characteristics, to the extent necessary to enable an understanding of the Group's business, performance, results and the impacts it generates.

The directors' responsibility also includes the design of an internal model for the management and organisation of the Group's activities, as well as, with reference to the aspects identified and disclosed in the NFS, the Group's policies for the identification and management of the risks generated or borne.

The *Collegio Sindacale* is responsible for overseeing, within the terms established by the Italian law, compliance with the decree's provisions.



Openjobmetis Group

Independent auditors' report

31 December 2023

Auditors' independence and quality control

We are independent in compliance with the independence and all other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards, the IESBA Code) issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. During the year covered by this engagement, our company applied International Standard on Quality Control 1 (ISQC Italia 1) and, accordingly, maintained a system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Auditors' responsibility

Our responsibility is to express a conclusion, based on the procedures performed, about the compliance of the NFS with the requirements of the decree and the GRI Standards. We carried out our work in accordance with the criteria established by "International Standard on Assurance Engagements 3000 (revised) - Assurance Engagements other than Audits or Reviews of Historical Financial Information" ("ISAE 3000 revised"), issued by the International Auditing and Assurance Standards Board applicable to limited assurance engagements. This standard requires that we plan and perform the engagement to obtain limited assurance about whether the NFS is free from material misstatement. A limited assurance engagement is less in scope than a reasonable assurance engagement carried out in accordance with ISAE 3000 revised, and consequently does not enable us to obtain assurance that we would become aware of all significant matters and events that might be identified in a reasonable assurance engagement.

The procedures we performed on the NFS are based on our professional judgement and include inquiries, primarily of the Parent's personnel responsible for the preparation of the information presented in the NFS, documental analyses, recalculations and other evidence gathering procedures, as appropriate.

Specifically, we performed the following procedures:

- 1 Analysing the material aspects based on the Group's business and characteristics disclosed in the NFS, in order to assess the reasonableness of the identification process adopted on the basis of the provisions of article 3 of the decree and taking into account the reporting standards applied.
- 2 Analysing and assessing the identification criteria for the reporting scope, in order to check their compliance with the decree.
- 3 Comparing the financial disclosures presented in the NFS with those included in the Group's consolidated financial statements.
- 4 Gaining an understanding of the following:
 - the Group's business management and organisational model, with reference to the management of the aspects set out in article 3 of the decree;
 - the entity's policies in connection with the aspects set out in article 3 of the decree, the achieved results and the related key performance indicators;
 - the main risks generated or borne in connection with the aspects set out in article 3 of the decree.



Openjobmetis Group

Independent auditors' report

31 December 2023

Moreover, we checked the above against the disclosures presented in the NFS and carried out the procedures described in point 5.a).

- 5 Understanding the processes underlying the generation, recording and management of the significant qualitative and quantitative information disclosed in the NFS.

Specifically, we held interviews and discussions with the Parent's management personnel and personnel of Family Care S.r.l., Openjob Consulting S.r.l., Seltis Hub S.r.l. and Lyve S.r.l.. We also performed limited procedures on documentation to gather information on the processes and procedures used to gather, combine, process and transmit non-financial data and information to the working group that prepares the NFS.

Furthermore, with respect to significant information, considering the Group's business and characteristics:

- at Parent and subsidiaries level:
 - a) we held interviews and obtained supporting documentation to check the qualitative information presented in the NFS and, specifically, the business model, the policies applied and main risks for consistency with available evidence,
 - b) we carried out analytical and limited procedures to check, on a sample basis, the correct aggregation of data in the quantitative information;
- we visited Openjobmetis S.p.A., Family Care S.r.l., Openjob Consulting S.r.l. and Seltis Hub S.r.l., which we have selected on the basis of their business, contribution to the key performance indicators at consolidated level and location, to meet their management and obtain documentary evidence supporting the correct application of the procedures and methods used to calculate the indicators.

Conclusion

Based on the procedures performed, nothing has come to our attention that causes us to believe that the 2023 consolidated non-financial statement of the Openjobmetis Group has not been prepared, in all material respects, in accordance with the requirements of articles 3 and 4 of the decree and the GRI Standards.

Our conclusion does not extend to the information set out in the "The European Taxonomy" section of the NFS and in "Annex 1 – Taxonomy" thereto required by article 8 of Regulation (EU) 852 of 18 June 2020.

Milan, 25 March 2024

KPMG S.p.A.

(signed on the original)

Luisa Polignano
Director of Audit



Openjobmetis S.p.A.
EMPLOYMENT AGENCY - Auth. Prot. No. 1111-SG dated 26/11/2004

REGISTERED OFFICE:
Via Assietta, 19 - 20161 Milan

HEADQUARTERS AND OFFICES:
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LEGAL INFORMATION

Approved and subscribed share capital: EUR 13,712,000

Tax Code/VAT No./Reg. No. in the Milan-MB-Lodi Register of Companies 13343690155

