

### 3. BUILT-IN REPORT PRESENTATION – METHODOLOGICAL NOTE

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The Report on Management is part of Sogei's Integrated Report. This document's purpose is to provide a vision of Sogei's strategy, operating and governance model and the results achieved. That is, its ability to create a sustainable and shared value for stakeholders over time. This capacity derives from interdependencies and from the integrated management of the relevant economic-financial, manufactured, intellectual, human, environmental aspects and from the social and relations context within which Sogei carries out its activity and pursues its objectives. The Integrated Report builds a multidimensional connection where the information contained in the traditional financial statements and environmental, social and governance performances form a comprehensive view.

#### 3.1 DOCUMENT STRUCTURE AND METHODOLOGICAL REFERENCES

IR Framework - The contents of the Integrated Report are presented considering the guidelines (IR Framework) proposed by the IIRC (*International Integrated Reporting Council*). The IR Framework provides the following guiding principles: Strategic focus and future orientation, information connectivity, stakeholder relations, materiality, syntheticism, reliability and completeness, coherence and comparability.

The IR Framework also indicates the main elements of the content of an integrated report: presentation of the Organization and the external environment, governance, business model, risks and opportunities, strategy and allocation of resources, performance, perspectives, basis of preparation and presentation.

GRI Standards - the non-financial sustainability information contained in the Integrated Report is prepared in accordance with the methodologies and principles set out in the GRI Sustainability Reporting Standards (option "in accordance - core"), published by the Global Reporting Initiative ("GRI Standards").

The general principles applied for the preparation of the sustainability report are those established by the GRI Standards: relevance, inclusiveness, sustainability context, completeness, balance between positive and negative aspects, comparability, accuracy, timeliness, reliability, clarity.

The performance indicators selected are those provided by the adopted reporting standards, representative of the specific sustainability areas analysed and consistent with the activity carried out by Sogei and the impacts produced by Sogei. These indicators were selected based on an analysis of their relevance, as described in the section dedicated to "Social and relationship capital".

The topics identified are consistent with the IIRC guidelines, which define materials that significantly affect the ability of an organization to create value in the short, medium and long term.

The calculation methods applied to different sustainability indicators are, where necessary, illustrated in the presentation of data. Quantitative information for which estimates have been used is also reported in the various document chapters.

Other field and activity indicators – In order to improve the information content of the Integrated Report, some additional indicators specific to the requirements of the GRI Standards have been identified for reporting performance on material issues (See detail in Chapter 14 – Index of GRI Standards and other Indicators). As methodological reference sources, industry studies, internal analyses and principles contained in the Software IT Services Standard 2018 document published by the SASB – Sustainability Accounting Standard Board have been used.

BES indicators - the Integrated Report was also drawn up considering the principles of Fair and Sustainable Well-being (BES, Benessere Equo e Sostenibile) indicators, drawn up by a dedicated Committee set up at the ISTAT, with representatives from the Ministry of Economy and Finance and the Bank of Italy, and introduced with the reform of the Government budget (Law No. 163/2016). With this law, the BES has entered the process of defining economic policies, also to consider their effect on specific, fundamental quality of life aspects.

Accounting principles - The Financial Statements, as indicated in the Explanatory Notes of this document, to which reference should be made, have been drawn up in accordance with the provisions of the Italian Civil Code, supplemented by the national accounting principles issued by the Italian Accounting Body (OIC, Organismo Italiano di Contabilità).

### 3.2 THE DRAFTING AND APPROVAL PROCESS

The reporting scope of the qualitative and quantitative data and information contained in the Integrated Report refers to Sogei's performance in year 2021. In order to compare data over time and evaluate the performance of Sogei's activities, the data related to the previous year are presented for comparative purposes.

It should be noted that Sogei does not fall within application scope of Legislative Decree no. 254 of 30 December 2016 which, implementing Directive 2014/95/EU, envisaged that entities of public interest exceeding certain quantitative thresholds are obliged to draft a Non-Financial Declaration as from financial year 2017. Information of a non-financial nature is therefore presented in this document on a voluntary basis.

The Integrated Report's preparation process involved the managers of various functions and corporate departments in order to define the content, the policies practised, the projects implemented and the relative performance indicators.

As required by GRI Standards, this document contains a summary index of information related to the different areas covered (GRI Content Index), in order to enable the traceability of indicators and other quantitative and qualitative sustainability information presented in the Integrated Report.

The Financial Statements for year 2021 were approved by the Board of Directors of Sogei S.p.A. on 30 March 2021.

The sustainability disclosure contained in the Integrated Report, drawn up in accordance with GRI Standards, was audited by Trevor S.r.l. on the basis of the indications and standards contained in the ISAE3000 (International Standard on Assurance Engagements 3000 - Revised) of the International Auditing and Assurance Standards Board (IAASB). Trevor S.r.l. was also assigned the statutory audit of the Sogei Annual Financial Statements. The independent auditing firm's Reports are included at the end of this document.

The Annual Financial Report is available in Italian and in English on Sogei's institutional website at [www.sogei.it](http://www.sogei.it). Requests for further information in this regard may be made by email to [reportintegrato@sogei.it](mailto:reportintegrato@sogei.it).

