

LOT TOMa Ca

Consolidated Sustainability Statement

EXCERPT FROM THE ANNUAL REPORT 2025

LOTTOMatica

Consolidated sustainability statement

1. General Information

Innovation, reliability and sustainability are at the core of Lottomatica's vision. Over the years, the Group has embarked on a demanding and challenging journey in the management of ESG issues, with the ambition of generating positive impacts on people, the environment and for the benefit of all stakeholders.

Aware of its role as a leading company in the public gaming sector in promoting virtuous behaviour throughout the value chain, Lottomatica has built solid governance and a structured ESG strategy aimed at integrating sustainability drivers into the corporate business model. This consists of a comprehensive Sustainability Plan based on the strategic pillars of Responsibility, People, and Community and Environment, together with a set of dedicated Policies and Programmes. In order to further strengthen and structure the company's commitment to combating climate change, in 2025 the Group also integrated a new transition plan into its environmental strategy aimed at significantly reducing its carbon footprint in the medium term and promoting sustainable models of conduct within the supply chain.

The Group's commitment also encompasses projects aimed at creating value for the community, with the ambition of promoting the socio-economic development of the territories in which it operates, and improving people's quality of life by fostering the development of human capital and actively involving stakeholders and employees. Lottomatica also pursues objectives of public interest, such as the protection of legality and consumers, paying particular attention to the protection of minors, namely through the promotion of a solid model of legal and responsible gaming integrated into its strategies and daily activities, and through the adoption of the highest standards of ethics and integrity, supported by strong governance geared towards the protection of all stakeholders.

Aware of its role as a leading company in the public gaming sector in promoting virtuous behaviour throughout the value chain, Lottomatica has built solid governance and a structured ESG strategy aimed at integrating sustainability drivers into the corporate business model.

Lottomatica looks to the future with responsibility, aware that its success must also be measured by its ability to generate positive and measurable impacts that go beyond financial results. For this reason, with a view to ensuring the transparency and accuracy of its ESG performance, the information contained in this Consolidated sustainability statement has been prepared in accordance with the requirements of the Corporate Sustainability Reporting Directive (CSRD) and Legislative Decree 125/2024, as well as with the European Sustainability Reporting Standards (ESRS).

1.1 Criteria for preparation

Disclosure requirement BP-1 **General criteria for the preparation of the Consolidated sustainability statement**

Lottomatica Group's 2025 Consolidated sustainability statement has been **prepared on a consolidated basis**, and the reporting scope, consisting of the Parent Company and all fully consolidated companies, corresponds to that of the consolidated financial statements. In addition, the Consolidated sustainability statement also includes information on **Lottomatica's value chain**, which has been identified on the basis of the guidance provided by EFRAG, in accordance with Article 29(a)(3) of the Corporate Sustainability Reporting Directive. Specifically, this document contains the information required by the standards concerning upstream and downstream actors in the value chain, relating to:

- the double materiality analysis process, with particular regard to the identification of material impacts, risks and opportunities;
- the Group's policies, actions and targets, with a level of detail that varies based on the degree of control and influence;
- the identification of the metrics, with particular regard to Scope 3 emissions reporting.

With regard to the period in question, it should be noted that this document does not omit any information that is subject to intellectual property rights, results from innovation, or concerns imminent developments or matters under negotiation.

Disclosure requirement BP-2 **Disclosure in relation to specific circumstances**

Lottomatica Group has defined its **time horizons** in line with the Group's Enterprise Risk Management (ERM) framework: 1 year for the short term, 1-3 years for the medium term and over 3 years for the long term. This choice differs from the time horizons defined by ESRS 1, but reflects the reference period adopted in the Group's financial statements and strategic planning. Finally, it should be noted that the time horizons considered in the Climate Risk Assessment do not coincide with those indicated throughout the Consolidated sustainability statement and are as follows: 2026 for the short term, 2030 for the medium term and 2050 for the long term.

Estimates

The Group has used estimates for performance metrics relating to waste data, the gender pay gap, average supplier payment times, and Scope 1, 2 and 3 emissions. Further details are provided in the relevant sections¹⁵.

¹⁵ For further details on the calculation methods used, please refer to the following sections: E1-6 (Scope 3); E5-5 (waste); S1-15 (gender pay gap); G1-6 (average payment time).

Changes in the preparation and presentation of sustainability information

Compared to the previous reporting period, please note that certain adjustments have been made to the data regarding greenhouse gas (GHG) emissions, with particular reference to the calculation of Scope 3 Categories 2 and 8. Similarly, changes have been made to waste data reporting, with particular reference to the estimation of municipal waste, and to reporting on the EU Taxonomy, following developments in the regulatory framework. The nature of these changes and considerations regarding previous periods are detailed in the relevant paragraphs¹⁶.

Disclosures required by other sustainability regulations or provisions

Certain information has also been reported in accordance with other recognised regulations, standards and frameworks for sustainability reporting, such as EU Regulation 2020/852 (EU Taxonomy), the UN Global Compact (UNGC), the Greenhouse Gas Protocol (GHG Protocol) and ISO 14064:2018.

Transitional provisions

In line with its 2024 reporting, the Group has decided to avail itself of the applicable phase-in provisions listed in Appendix C of ESRS 1, further extended for the 2025 financial year by Commission Delegated Regulation (EU) 2025/1416 of the Commission, amending Delegated Regulation 2023/2772, with the exception of the following requirements relating to:

Standard	Disclosure requirement
ESRS E1 Climate change	<ul style="list-style-type: none"> • E1-9 "Expected financial effects of significant physical and transition risks and potential climate-related opportunities", with specific reference to requirement 65(a)
ESRS S1 Own workforce	<ul style="list-style-type: none"> • S1-7 "Characteristics of non-employee workers in the company's own workforce" • S1-8 "Coverage of collective bargaining and social dialogue for employees in non-EEA countries" • S1-11 "Social protection" • S1-12 "Percentage of employees with disabilities" • S1-13 "Training and skills development" • S1-14 "Cases of occupational disease, number of days lost and information on non-employees" • S1-15 "Work-life balance"

Additional considerations

For the purposes of preparing this Consolidated sustainability statement, the second prepared in accordance with the CSRD and ESRS, comparative data has been provided as required by ESRS 2-BP 2. Furthermore, certain disclosures in this report make explicit reference to specific sections of the Annual Report, which are duly indicated in the relevant cross-references. With regard to the actions implemented by the Group and reported under the various ESRS topics, operating expenditure (OpEx) and capital expenditure (CapEx) are disclosed only where such amounts have been deemed material. In particular, actions with a value exceeding a threshold of Euro 100,000 were considered material, based on the Group's professional judgement following a detailed economic assessment of each individual initiative.

¹⁶ For further details on these adjustments, please refer to section E1-6 "Gross Scope 1, 2, 3 and total GHG emissions" within the "Climate Change [ESRS E1]" chapter, E5-5 "Resource outflows [ESRS E5]" and chapter 2 section "2.1 The EU Taxonomy".

With reference to the financial resources that the Group expects to allocate to the above-mentioned actions, the amounts currently indicated relate to estimates for 2026. Lastly, it should be noted that the metrics reported in the sections “Environmental Information”, “Social Information” and “Governance Information” have not been subject to independent assurance by an external body.

1.2 Governance

Disclosure requirement GOV-1 Role of the administrative, management and control bodies

The Parent Company, Lottomatica Group S.p.A., has adopted the **traditional Italian administration and control system**, divided into two corporate bodies appointed by the Shareholders' Meeting: the **Board of Directors (BoD)**, consisting of 11 members and vested with the broadest powers for the ordinary and extraordinary administration of the Company, and the **Board of Statutory Auditors**, consisting of 3 standing auditors and 2 alternate auditors, entrusted with the tasks of supervising the administration and ensuring compliance with the law and the Articles of Association¹⁷. The BoD is also the body responsible for defining and implementing the management and coordination of the other Group companies.

Administrative, management and control bodies	u.m.	2025 ¹⁸			2024		
		Men	Women	Total	Men	Women	Total
Members of the administrative, management and control bodies		7	7	14	7	7	14
of which executive	No.	3	0	3	1	0	1
of which non-executive		4	7	11	6	7	13

As of 31 December 2025, the BoD has an **average age of 58**, with **55%** of its members **being women**¹⁹ and **73% being independent** pursuant to the Consolidated Law on Finance and the Corporate Governance Code.

Members of the Board of Directors	u.m.	2025			2024		
		Men	Women	Total	Men	Women	Total
Members of the Board of Directors		5	6	11	5	6	11
of which executive	No.	3	0	3	1	0	1
of which non-executive		2	6	8	4	6	10
of which independent		2	6	8	0	4	4
Gender diversity ²⁰	%	45	55	100	45	55	100
Independent members		18	55	73	0	36	36

17) Lottomatica Group does not provide for the representation of its employees or the other workers within its administrative, management and control bodies.

18) Following the resignation of four non-independent directors on 30 June 2025, the Board of Directors appointed, by co-optation pursuant to Article 2386 of the Italian Civil Code and Article 13.18 of the Articles of Association, two new executive directors and two new non-executive directors who meet the independence requirements set out in the current legislation and the Corporate Governance Code.

19) For further information on the Group's Board of Directors' diversity policy, please refer to the “Summary of Policies” section in the “General Information” chapter.

20) Gender diversity within the Board of Directors is calculated as the average ratio between female and male members of the Board.

Without prejudice to the general knowledge required for all areas covered by current legislation, the members of the Board of Directors have expertise in a number of areas, including **legal, financial, strategy and planning** matters, as well as **ESG**, including aspects relating to climate change, human rights and corporate conduct. Many members of the Board have also gained significant experience in the **sectors in which the Group operates**, having previously held senior executive and managerial roles in leading Italian and European regulated gaming companies. The international dimension is ensured not only by the presence of members of foreign nationality, but also by members who have acquired substantial experience in international contexts.

In order to ensure the continuous updating of skills and competences, the members of the administrative and control bodies participate in initiatives aimed at providing adequate knowledge of the sectors in which the Company operates, the corporate dynamics and their evolution, also with a view to the sustainable success of the Company, and the principles of sound risk management and the relevant regulatory and self-regulatory framework. Moreover, with specific regard to the ESG Committee, pursuant to the relevant regulations, the Committee will interact with the Company's Operational/Managerial Sustainability Committee and, more generally, with any corporate function responsible for the governance of ESG strategies and programmes, and will have the right to access the information and corporate functions necessary to perform its duties, including the ability to make use of external consultants whose independence of judgement is not compromised.

Finally, the Board of Directors receives periodic updates on the activities of the ESG Committee and on the progress of the Company's Sustainability Plan.

In line with the recommendations of the Corporate Governance Code, Lottomatica Group pursues the objective of **ensuring corporate integrity and the highest levels of transparency** in decision-making, including with regard to the **management of sustainability-related impacts, risks and opportunities**. In addition, the Company has adopted a mission that integrates the **17 Sustainable Development Goals**, covering all areas of social, economic and environmental development, considered in an integrated and coherent manner, to the achievement of which Lottomatica intends to make an active contribution.

In this regard, the main ESG responsibilities of Lottomatica Group's bodies and structures are outlined below:

- **Board of Directors, with a strategic role and a position of absolute centrality** within the Company's Corporate Governance system, vested with broad powers, including those relating to the organisation of the Company and the Group and the Internal Control and Risk Management System. The Board defines the strategic guidelines and objectives of the Company and the Group, including those relating to the Sustainability Plan, in pursuit of sustainable success. At the same time, the Board defines the nature and level of risk compatible with the Company's strategic objectives, considering all elements that may be relevant to sustainable success in its assessments. In addition, this body examines and approves the Company's and the Group's Business Plan and related budgets, also taking into consideration topics relevant to long-term value creation, with the support of the various Committees, and periodically monitors their implementation;
- **Board's Internal ESG Committee**, which supports the Board of Directors in carrying out tasks related to **promoting the integration of sustainability into the Group's strategy and corporate culture**, overseeing the integration of ESG issues into the business model and their dissemination to all stakeholders. The Committee provides investigative, proactive and advisory

support on sustainability guidelines and objectives, supervising the initiatives and programmes promoted by the Company to achieve them, monitoring their results and ensuring ongoing dialogue with stakeholders. The ESG Committee also examines and assesses developments in international sustainability guidelines and principles, providing guidance for the adjustment of medium- to long-term strategies and monitoring the progress of actions undertaken, as well as reviewing the Consolidated sustainability statement and assessing the adequacy of the periodic non-financial information;

- **Board's Internal Control and Risk Committee** is responsible for supporting the Board of Directors through investigative, propositional and advisory functions in **assessments and decisions relating to the internal control and risk management system**, as well as those concerning the approval of the periodic financial reports and the performance of tasks relating to:
 - the definition of the guidelines for the internal control and risk management system in line with the Company's strategies;
 - the periodic verification, at least once a year, of the adequacy and effectiveness of the internal control and risk management system in relation to the Company's characteristics and risk profile.

In addition, to support these activities, the Group has established the ESG Office, the ESG Management Committee, the Responsible Gaming Committee, the Environmental Sustainability Committee, the Cultural Innovation Committee and the Gender Equality Steering Committee.

Lottomatica acknowledges the importance of regularly informing the corporate governance bodies — including the administrative, management and supervisory bodies, together with their respective committees — on the implementation of the Company's sustainability policies, as well as on the outcomes and effectiveness of the actions undertaken. This approach ensures that corporate decisions are consistently supported by a thorough assessment of risks and opportunities, thereby enabling a proactive and well-informed management of ESG matters. In line with this commitment, the Board of Directors continuously monitors relevant impacts, risks and opportunities through its Committees, primarily the Control and Risk Committee and the ESG Committee.

Disclosure
requirement
GOV-2

Information provided to the company's administrative, management and control bodies and sustainability issues addressed by them

Lottomatica recognises the importance of regularly informing the administrative, management and control bodies, together with their respective Committees, about the implementation of the corporate sustainability policies, as well as the results achieved and the effectiveness of the actions undertaken. This approach ensures that corporate decisions are consistently supported by an **accurate assessment** of risks and opportunities, thereby enabling **proactive and informed management** of ESG issues. In line with this commitment, the Board of Directors continuously monitors material impacts, risks and opportunities through its internal committees, primarily the Control and Risk Committee and the ESG Committee. These bodies meet periodically with the Company's management for in-depth discussions and updates on business activities and, every six months or annually, submit a detailed report to the Board of Directors listing the activities carried out and the results of the controls performed, the analyses conducted in relation to impacts, risks and opportunities, and any critical issues to be brought to the attention of the Board of Directors.

Through the joint work of the Control and Risk Committee and the ESG Committee, during the year the Board of Directors monitored the updating of the assessment of the impacts of climate change-related risks and opportunities on the activities of Lottomatica Group companies. Similarly, the Company's Board of Statutory Auditors, which participates in the ESG Committee's meetings, was able to monitor the activities carried out by the Committee and, also during its own independent meetings, to examine in greater depth the topics deemed material, also in collaboration with the internal management committees and the structures responsible for sustainability reporting.

Finally, during 2025, the ESG Committee promoted an assessment in support of the governing body, focusing on developments in the ESG regulatory framework, key sustainability trends and the expectations of the rating agencies, as well as the practices adopted by peers in this area. The main findings were brought to the attention of the Board of Directors and the Board of Statutory Auditors, and were subsequently implemented by the relevant company structures.

Integration of sustainability performance into incentive schemes

Disclosure
requirement
GOV-3

Lottomatica Group's Remuneration Policy, which applies to **members of the Board of Directors, Statutory Auditors** and **Executives with Strategic Responsibilities** (DRS), supports the implementation of the Company's strategy through short- and long-term incentive schemes and the definition of objectives that promote the creation of sustainable value for shareholders and other stakeholders. The main features of the 2025 incentive schemes include:

- Short Term Incentive (STI), whose KPIs include a wide range of operational, financial and non-financial indicators, ensuring a holistic assessment of performance:
 - Management by Objectives (MBO), base and over-performance;
 - VIP Incentive Plan;
 - Sales Incentive Plan (SIP);
 - Collector Incentive Plan.
- Long Term Incentive (LTI), structured as a three-year stock option plan with vesting conditions linked to financial, market and sustainability KPIs, including a two-year lock-up mechanism designed to strengthen retention and promote alignment with the Company's strategic objectives:
 - Cumulated Operating Cash Flow vs. Business Plan approved in 2024 for the period 2025-2027;
 - Total Shareholder Return (TSR) vs Gaming Peers;
 - Total Shareholder Return (TSR) vs FTSE MIB;
 - ESG Bonus/Malus.

Moreover, in order to maintain alignment between management objectives and shareholder interests, a mechanism has been introduced to increase the options assigned upon reaching "kick factor", which allows for a 40% increase in the total number of shares allocated if Lottomatica Group share price exceeds Euro 20 for more than 20 consecutive trading days.

During 2025, the terms and conditions of the incentive schemes were approved and updated by the Board of Directors, with a significant portion of the incentive targets dedicated to sustainability KPIs, focusing in particular on:

- reducing environmental impact: reducing emissions compared to 2024;
- inclusion and diversity: improving pay equity by reducing the Gender Pay Gap with respect to 2024;
- renewal of key ESG-related certifications: ISO 37001 (Anti-bribery); ISO 27001 (Data protection); G4 Online (Responsible gaming); ISO 45001 (Health and safety); UNI/PDR 125:2022 (Gender equality); ISO 14001 (Environmental).

Specifically, these sustainability metrics have been integrated into both the STI and LTI schemes:

- in the STI scheme, ESG KPIs represent a significant portion of the objectives framework, with an average weighting of 15% of variable remuneration;
- in the LTI scheme, the achievement of ESG objectives directly affects the number of stock options awarded through a bonus/malus mechanism.

Disclosure requirement GOV-4 **Statement on due diligence**

Key elements of sustainability due diligence	Disclosure requirements – Paragraphs	Disclosure relating to	
		People	Environment
a. Integration of due diligence into governance, strategy and business model	ESRS 2 GOV-2 – Information provided to the company's administrative, management and control bodies and sustainability issues addressed by them	X	X
	ESRS 2 GOV-3 – Integration of sustainability performance into incentive systems	X	X
	ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with the company's strategy and business model	X	X
	ESRS 2 SBM-3-E1 – Material impacts, risks and opportunities and their interaction with the company's strategy and business model		X
	ESRS 2 SBM-3-S1 – Material impacts, risks and opportunities and their interaction with the company's strategy and business model	X	
	ESRS 2 SBM-3-S2 – Material impacts, risks and opportunities and their interaction with the company's strategy and business model	X	
	ESRS 2 SBM-3-S4 – Material impacts, risks and opportunities and their interaction with the company's strategy and business model	X	
b. Stakeholder engagement	ESRS 2 GOV-2 – Information provided to the company's administrative, management and control bodies and sustainability issues addressed by them	X	X
	ESRS 2 SBM-2 – Interests and views of stakeholders	X	X
	ESRS 2 IRO-1 – Description of the process for identifying and assessing material impacts, risks and opportunities	X	X
	ESRS 2 IRO-2 – ESRS disclosure requirements covered by the company's consolidated sustainability reporting	X	X
	ESRS 2 MDR-P – Policies adopted to manage material sustainability issues	X	X
	S1-2 – Processes for engaging the organisation's workforce and worker representatives on impacts	X	
	S2-2 – Processes for engaging with value chain workers regarding impacts	X	
S4-2 – Processes for engaging with value chain workers regarding impacts	X		

Key elements of sustainability due diligence	Disclosure requirements – Paragraphs	Disclosure relating to	
		People	Environment
c. Identification and assessment of negative impacts on people and the environment	ESRS 2 IRO-1 – Description of processes for identifying and assessing material impacts, risks and opportunities	X	X
	ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with the company's strategy and business model	X	X
	ESRS 2 SBM-3-E1 – Material impacts, risks and opportunities and their interaction with the company's strategy and business model		X
	ESRS 2 SBM-3-S1 – Material risks and opportunities and their interaction with the business strategy and model	X	
	ESRS 2 SBM-3-S2 – Material risks and opportunities and their interaction with the business strategy and model	X	
	ESRS 2 SBM-3-S4 – Material risks and opportunities and their interaction with the business strategy and model	X	
d. Adoption of measures to address negative impacts	E1-1 – Transition plan for climate change mitigation		X
	E1-3 – Actions and resources related to climate change policies		X
	E5-2 – Actions and resources related to resource use and the circular economy		X
	S1-4 – Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	X	
	S2-4 – Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	X	
	S4-4 – Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	X	
e. Monitoring the effectiveness of these efforts	MDR-T/E1-4 – Monitoring the effectiveness of policies and actions through targets		X
	MDR-T/S1-5 – Monitoring the effectiveness of policies and actions through targets	X	
	E1-6 – Scope 1, 2 and 3 gross GHG emissions and total GHG emissions		X
	E5-5 – Resource outflows		X
	S1-6 – Characteristics of the company's employees	X	
	S1-8 – Coverage of collective bargaining and social dialogue	X	
	S1-10 – Adequate wages	X	
	S1-11 – Social protection	X	
	S1-14 – Health and safety metrics	X	
	S1-16 – Remuneration metrics (pay gap and total remuneration)	X	
	S1-17 – Incidents, complaints and serious impacts on human rights	X	

Risk management and internal controls on sustainability reporting

Disclosure requirement GOV-5

As part of the broader project to adapt the sustainability reporting process to the innovations introduced by Legislative Decree no. 125/2024, which transposed Directive (EU) 2022/2464, and to the new European Sustainability Reporting Standards (ESRS), in 2024 Lottomatica Group defined and began the gradual implementation of a **control model for sustainability reporting**. This control model is designed to monitor the reliability of the Consolidated sustainability statement prepared

annually by the Company, supporting the Chief Executive Officer and the Financial Reporting Officer of Lottomatica Group S.p.A. in issuing statements to the market regarding the Consolidated sustainability statement's compliance with the European Sustainability Reporting Standards (ESRS) and the specifications adopted pursuant to Article 8, paragraph 4, of Regulation (EU) 2020/852 (the EU Taxonomy). In this regard, on 5 February 2025, the Board of Directors approved an updated version of the "Regulations for the Financial Reporting Officer", which incorporates aspects relating to sustainability reporting.

In defining the Sustainability Reporting Control Model, Lottomatica took into account the principles set out in the national and international best practices and, in particular, the framework developed by the Committee of Sponsoring Organisations of the Treadway Commission (the "CoSO Report"), which in March 2023 published a specific supplementary guide dedicated to sustainability reporting entitled "Achieving Effective Internal Control of Sustainability Reporting (ICSR)". In line with the principles of the CoSO Report, the methodology used for risk assessment and prioritisation is based on the following approach:

- Definition of the scope of analysis: this is determined by the indicators included in Lottomatica's Consolidated sustainability statement prepared in accordance with Legislative Decree no. 125/2024.
- Risk analysis: the indicators are assessed and classified following a risk and materiality analysis based on a series of drivers, including:
 - the centrality of the KPI with respect to the Group's ESG strategy and/or Sustainability Plan;
 - the materiality of the KPI in relation to the rating agency assessments;
 - the materiality of the KPI in relation to the potential reputational impacts;
 - the materiality of the KPI in relation to the financial instruments adopted by the Group;
 - the complexity of the KPI.

For indicators assessed as having higher risk or materiality, and for Group companies that contribute significantly to them, Lottomatica's approach involves analysing the business processes from which they originate, the risks of non-compliance with the requirements of materiality, faithful representation, comparability, verifiability and understandability that sustainability information provided in accordance with the ESRS must meet, and the related controls in place. The outcome of this analysis is represented by the **procedures for the generation and communication of sustainability data and information** (known as KPI formation procedures).

According to this approach, the main risks identified concerned the completeness and integrity of the data, the accuracy of the estimates, the accuracy and relevance of the descriptions, and the availability and timeliness of the data, with particular regard to information involving third parties.

In light of these risks, the following main types of **controls** are envisaged:

- approval and management review controls;
- data reconciliation controls;
- automated controls to monitor the calculation and correct allocation of data within the IT systems;
- controls on logical access to systems and the traceability of operations carried out on the system used for sustainability reporting;

- checks on the consistency of the data reported for the purposes of consolidated sustainability reporting with the ESRS reference standards;
- analysis of deviations in the reported data with respect to available historical series.

It should also be noted that the process of preparing Lottomatica's consolidated sustainability reporting is managed through the use of a dedicated IT system which, on the one hand, has enabled greater efficiency and improved governance of the process and, on the other, has enhanced control activities through the use of automated controls and specific reporting functionalities. Finally, the Sustainability Reporting Control Model is based on Lottomatica's broader **Internal Control and Risk Management System** ("SCIGR"), which is characterised by the following key elements:

- the establishment of ethical values and standards of conduct, to which the behaviour of employees and all those contributing to the achievement of the Company's objectives (partners) must conform. This objective is ensured by the provisions of the Group's Code of Ethics and Anti-Bribery & Corruption Guidelines, approved by the Company's Board of Directors by resolution dated 27 February 2023, which also apply to the subsidiaries and are communicated both internally and externally;
- the clear definition of roles and responsibilities, as well as the relationships between departments and business areas, within the adopted organisational structure, together with signing powers and internal delegations consistent with the hierarchical level, the organisational unit supervised and the objectives assigned.

In 2025, the implementation of the Sustainability Reporting Control Model continued, expanding the scope of the indicators mapped and the related procedures, as well as initiating verification activities on procedures already formally adopted through the implementation of an independent testing plan defined according to a risk-based approach and based on priority and rotation criteria. The results of the activities carried out highlighted the absence of critical aspects and an overall profile of maturity of the internal control system designed to achieve the company's objectives regarding the reliability of sustainability reporting.

During the course of the year, specific information flows were also directed to the administrative, management and control bodies in order to illustrate the progress of the CSRD compliance programme, including activities relating to internal control and risk management processes in connection with the Consolidated sustainability statement.

1.3 Strategy

Disclosure requirement SBM-1

Strategy, business model and value chain

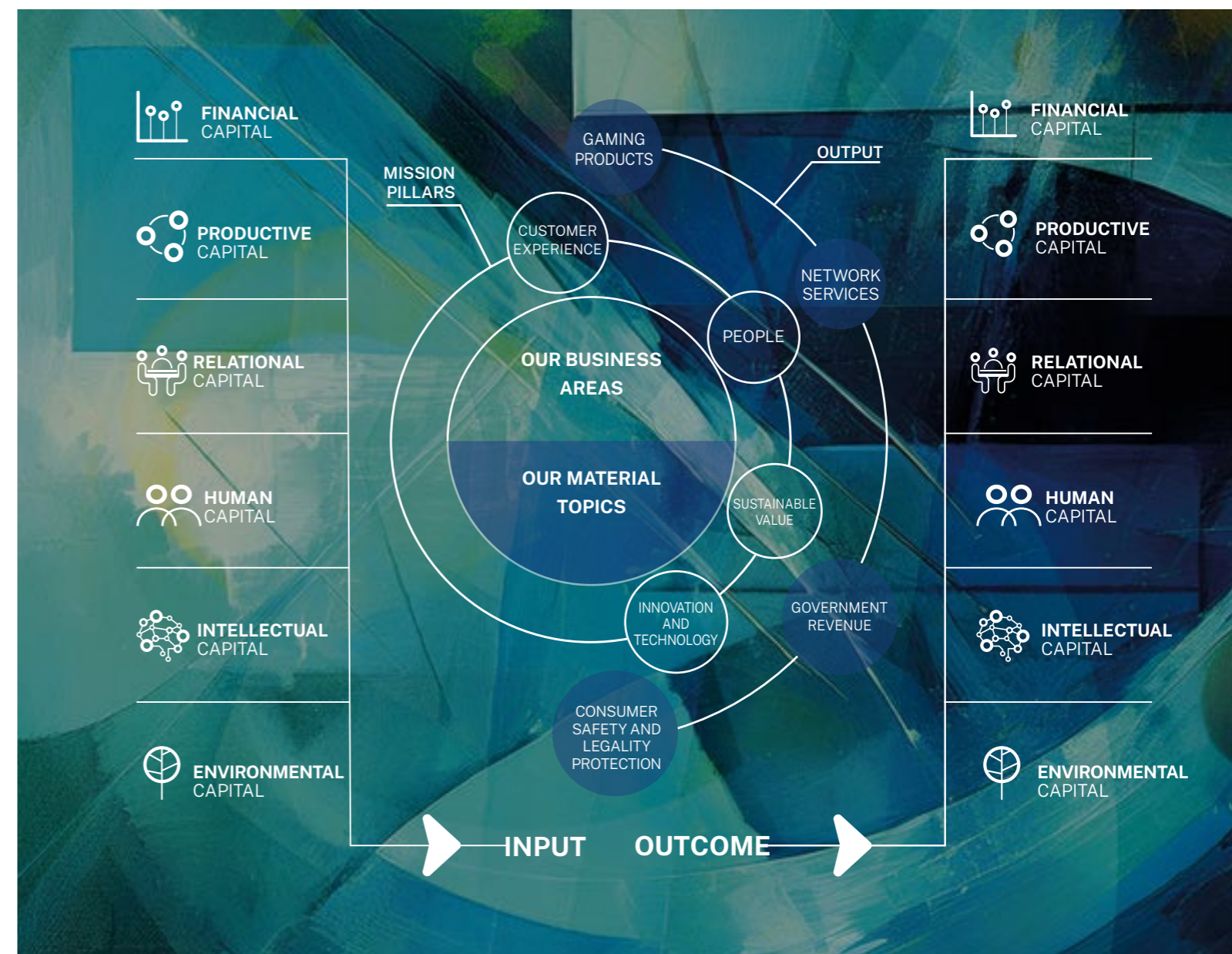
Lottomatica Group is the **leading operator in Italy in the public gaming market** authorised by the Customs and Monopolies Agency (ADM), and operates through subsidiaries belonging to the holding company Lottomatica Group S.p.A. As at 31 December 2025, the Group employs a total of **2,565 employees**.

Employees by geographical area	u.m	2025	2024
Northern Italy		502	615
Central Italy		1,400	1,432
Southern Italy	No.	287	205
Abroad		376	415
Total		2,565	2,667

Lottomatica conducts its business on the basis of strong **principles of environmental, social and governance responsibility**, and believes that success in generating sustainable value depends primarily on the ability to respond effectively to the demands of the environment in which it operates, managing all forms of capital involved in value creation in a conscientious and balanced manner. Specifically, Lottomatica Group identifies the following classes of capital:

- financial capital, which includes the capital and the economic and financial resources necessary for the organisation's activities;
- productive capital, which includes owned spaces and properties, equipment and all tangible assets functional to the performance of the business;
- relational capital, which includes the set of relationships established by the Group;
- human capital, which includes the wealth of skills, abilities and knowledge of those who work for the Company;
- intellectual capital, which includes internal management processes and procedures, as well as intellectual property and information systems;
- environmental capital, which includes the environmental dimension affected by the Group's activities.

The **value creation model** describes the process of transforming the different classes of capital with which the Group interacts, both in the context of its business activities and in the pursuit of its ESG objectives. Through the Company's activities, the distinctive features of the Group's DNA and its focus on sustainability topics identified as material by the double materiality analysis, capital inputs are able to produce effective outputs and generate positive outcomes, creating value for all stakeholders in the short, medium and long term.



Specifically, Lottomatica operates in the following **operating segments**, identified in accordance with IFRS 8:

- Online, which includes the offering of a wide range of online products through the websites Goldbet.it, Better.it, Lottomatica.it, Betflag.it, Totosi.it and Planetwin365.it, defined as follows:
 - iSports: sports, virtual and horse racing betting;
 - iGaming: online casinos;
 - other online products: such as bingo, poker, betting exchange and skill games.
- Sports Franchise, which consists of the collection of sports, virtual and horse racing bets through a network of franchised points of sale operating under the Goldbet, Intralot, Better and Planetwin365 brands.
- Gaming Franchise, which includes concession activities for VLTs and AWP, as well as the direct management of gaming halls and AWP owned by the Group.

In order to provide a comprehensive description of its business model, in 2025 the Group updated the **detailed mapping of its value chain**, based on the analysis of internal documents such as the Annual Financial Report and records of the main operating and capital expenditure items. In line with the previous year, the activities and actors involved in the three phases (own operations, upstream actors and downstream actors) were mapped and organised with reference to the Group's operations and in accordance with the criteria adopted in the financial documentation examined. Within this breakdown, activities were identified and classified according to materiality and dependency, taking into account their strategic importance for the Group and the degree of dependency that Group companies have on upstream and downstream players. Below is the mapping of Lottomatica Group's value chain, broken down into three business sectors.

Online

Lottomatica Group is the Italian leader in the **online gaming** segment, where it operates under the Lottomatica, Better, Goldbet, Betflag and Planetwin365 brands. Characterised by the highest security standards, the Group's online offering features a complete and innovative portfolio of remote games, accessible both via the web and through numerous dedicated applications for smartphones and tablets. The online games are authorised and certified by the Customs and Monopolies Agency to ensure the highest levels of security and are provided by selected international partners capable of offering not only the most popular content, but also the most secure and reliable gaming platforms.

- Online operations mainly consist of online betting and gaming activities (skill games/casino games and virtual games) carried out through the Group's websites. Although residual, for mapping purposes, B2B activities carried out within this operating segment by subsidiaries such as Giocaonline, which mainly develop gaming software (skill games/casino games), are also taken into account.
- Upstream activities mainly involve suppliers of betting odds and games (skill games, casino games and virtual games), suppliers of software applications and IT hardware, suppliers of IT servers, gaming product authorisation and certification bodies such as ADM, and marketing and communication companies. Upstream elements of the value chain also include the physical network of points of sale, due to the services provided for the opening and recharging of online gaming accounts. Finally, service providers include utility operators (internet and telephone services, electricity, etc.), waste management companies and consulting firms.
- Downstream, the customer is mainly identified as the player, who is also the end user of the Group's products. For mapping purposes, customers also include companies that are recipients of B2B products developed by the subsidiary Giocaonline, such as other remote gaming concessionaires.

Sports Franchise

The Group leads the **physical betting and gaming network sector** through four brands with a strong presence throughout the country: Better, Goldbet, Intralot and Planetwin365. A network of thousands of points of sale dedicated to sports betting, horse racing and other gaming products such as virtual games, combined with the professionalism of thousands of specialised operators, makes Lottomatica the leading betting operator in Italy. The betting network's points of sale are divided into shops and corners: shops are dedicated to sports betting, while corners are smaller spaces, usually located within other commercial establishments such as bars or tobacconists.

Upstream			Own operations	Downstream
Tier 3	Tier 2	Tier 1	Betting and online gaming	Customers
<ul style="list-style-type: none"> • Raw material suppliers (for energy production and manufacturing) • Hardware component manufacturers 	<ul style="list-style-type: none"> • Software development companies • Hardware suppliers and manufacturers (e.g. PCs and other components) • Computer servers • Certification and authorisation bodies (e.g. ADM) <p>Tier 2 physical network points of sale</p> <ul style="list-style-type: none"> • Shareholders • Gaming software suppliers (virtual games) • Other software suppliers (management systems, applications) • Hardware suppliers (e.g. totems, gaming terminals) • Computer servers • Furnishings and improvements to gaming rooms • Ho.Re.Ca. suppliers • Marketing and communication • Certification and authorisation bodies • Retailers 	<ul style="list-style-type: none"> • Shareholders • Gaming software suppliers (skill games/casino games, virtual games) • Other software suppliers (management systems, applications) • IT hardware suppliers (e.g. PCs) • Computer servers • Certification and authorisation bodies • Marketing and communication • Physical points of sale network 	<p>Primary operations</p> <ul style="list-style-type: none"> • Sports betting • Skill games / casino games • Virtual games <p>Secondary operations</p> <ul style="list-style-type: none"> • Gaming software development (skill games / casino games) 	<p>Primary customers</p> <ul style="list-style-type: none"> • Players <p>Secondary customers</p> <ul style="list-style-type: none"> • Skill game concessionaires and providers <p>End users</p> <ul style="list-style-type: none"> • Players
Service providers (utilities, waste management, consulting)				
<ul style="list-style-type: none"> • Utilities • Waste management • Consulting (IT, legal, communication, etc.) • Electronic money institutions/financial intermediaries 				

Upstream			Own operations	Downstream
Tier 3	Tier 2	Tier 1	Betting and gaming on the physical network	Customers
<ul style="list-style-type: none"> • Raw material suppliers (for energy production and manufacturing) • Hardware component manufacturers 	<ul style="list-style-type: none"> • Software development companies • Hardware manufacturers • Computer servers • Certification and authorisation bodies (e.g. ADM) • Materials (furniture, marketing, Ho.Re.Ca.) 	<ul style="list-style-type: none"> • Shareholders • Gaming software suppliers (virtual games) • Other software suppliers (management systems, applications) • Hardware suppliers (e.g. totems, gaming terminals) • Computer servers • Furnishings and improvements to gaming rooms • Ho.Re.Ca. suppliers • Marketing and communication • Certification and authorisation bodies • Retailers 	<ul style="list-style-type: none"> • Sports betting • Virtual games 	<ul style="list-style-type: none"> • Players <p>End users</p> <ul style="list-style-type: none"> • Players
Service provision (utilities, waste management, logistics, consulting)				
<ul style="list-style-type: none"> • Utilities • Waste management • Logistics • Consulting (IT, legal, communication, etc.) 				

- Operations mainly consist of offering sports betting and virtual games through the Group's network of points of sale.
- Upstream, there are primarily suppliers of betting odds and virtual games, suppliers of software applications and IT hardware for gaming halls, suppliers of IT servers, suppliers of furnishings and improvements for halls, and authorisation and certification bodies such as ADM. In line with the financial statements, the value chain also includes point-of-sale operators (betting shops and establishments hosting corners) as suppliers of the physical spaces in which the Group offers its gaming products. Finally, service providers include utility operators (internet and telephone services, electricity, etc.), waste management companies, logistics companies required for the transport of equipment to points of sale, and consulting firms.
- Downstream, the customer is mainly identified as the player, who is also the end user of the Group's products.

Gaming Franchise

Lottomatica connects and monitors **amusement and entertainment machines** installed in public establishments and dedicated halls throughout Italy, thanks to advanced infrastructure and technology designed to ensure maximum player protection. The Group is also active in the **direct management of machines** (Street Operations) and **gaming halls** (Retail). Present throughout Italy, the halls managed by Lottomatica are characterised by distinctive and recognisable brands and represent a benchmark for high levels of service and customer care, as well as for the quality and safety of their offering.

- Operations mainly consist of managing the telematic network required for the operation of AWP and VLT devices, the direct management of AWP devices, and the direct management of gaming halls. This operating segment also includes the management of certain Bingo halls owned by the Group. For mapping purposes, B2B activities carried out within this operating segment by subsidiaries such as Marim are also considered, mainly relating to the direct production of gaming cards and AWP machines.
- Upstream, there are mainly suppliers of AWP cards, VLT gaming platforms and gaming hardware such as AWP and VLT cabinets, cash desks and coin changers; suppliers of software and IT servers; suppliers of furnishings and improvements for halls; Ho.Re.Ca. suppliers for catering services offered at certain points of sale; and authorisation and certification bodies such as ADM. In line with the financial statements, upstream of the value chain there are also operators of points of sale (VLT halls, betting shops and bars or tobacconists where AWP are installed) as suppliers of the physical spaces in which the Group offers its gaming products. Similarly, AWP rental and management companies are included upstream, as well as the Third and Fourth Parties Responsible for Collection (TIR and QIR), which are responsible for the periodic collection of amounts wagered through the machines. For mapping purposes, certain categories of suppliers essential to the B2B activity of manufacturing AWP gaming boards and devices were also included, such as suppliers of hardware components for gaming board production and suppliers of semi-finished products for cabinet manufacturing. Finally, among the service providers, utility operators (internet and telephone services, electricity, etc.), waste management companies, logistics companies required for the handling of gaming machines and other equipment destined for points of sale, and consulting firms are considered.
- Downstream, the customer is mainly identified as the player, who is also the end user of the Group's products. For mapping purposes, customers also include companies receiving B2B products and services (AWP cards and equipment), including other concessionaires and AWP equipment management companies.

Operating under the strict supervision of the Customs and Monopolies Agency and through an IT connection with SOGEI, which tracks all gaming activities both online and offline, enables the Group to ensure that all business activities are carried out in **full compliance with the Italian regulations** and the **highest standards of legal compliance**, thereby helping to create a **responsible and safe gaming environment** for all customers. Lottomatica's main objective is to generate sustainable value and positive impacts for the community, the environment and all stakeholders. Accordingly, over the years the Group has developed a **pathway of progressively integrating sustainability** into a clearly defined strategy.

In this context, with the aim of integrating sustainability drivers into its business model, Lottomatica has established a comprehensive **Sustainability Plan** intended to formalise ESG objectives and guidelines for a pathway of sustainable growth, ensure adequate information and communication on the importance of achieving sustainability objectives, and involve and empower all Group personnel on these matters. Specifically, the Sustainability Plan is based on **three strategic pillars** on which the Company's sustainability programmes and objectives focus through a series of actions and initiatives across the various operating sectors:

- **Responsibility:** promoting legal, safe and sustainable gaming, while upholding the values of integrity and transparency;
- **People:** creating shared value through professional development, well-being and inclusion;
- **Community and Environment:** reducing environmental impact and promoting energy efficiency and sustainable practices throughout the supply chain.

Upstream			Own operations	Downstream
Tier 3	Tier 2	Tier 1	AWP/VLT machines and direct management of gaming halls and owned AWP	Customers
<ul style="list-style-type: none"> • Raw material suppliers (for energy production and manufacturing) • Hardware component manufacturers 	<ul style="list-style-type: none"> • Software development companies • Hardware manufacturers • Computer servers • Certification and authorisation bodies (e.g. ADM) • Materials (furniture, marketing, Ho.Re.Ca.) • Raw material suppliers 	<ul style="list-style-type: none"> • AWP game card suppliers • VLT gaming platform suppliers • Gaming hardware suppliers (AWP/VLT cabinets and spare parts, cash desks, coin changers) • Software suppliers (management software, applications) • Computer servers • Furnishings and improvements to gaming rooms • Ho.Re.Ca. suppliers • Marketing and communication • Certification and authorisation bodies • Retailers (VLT/betting shops, bars/tobacconists) • AWP machine operators • TIR and QIR • Hardware component suppliers • Suppliers of semi-finished products 	<p>Primary customers</p> <ul style="list-style-type: none"> • AWP/VLT telematic network management • Direct management of AWP • Direct management of gaming halls • Bingo <p>Secondary customers</p> <ul style="list-style-type: none"> • Production of gaming cards and AWP devices 	<p>Primary customers</p> <ul style="list-style-type: none"> • Players <p>Secondary customers</p> <ul style="list-style-type: none"> • Concessionaires • AWP machine operators <p>End users</p> <ul style="list-style-type: none"> • Players
<p>Service provision (utilities, waste management, logistics, consulting)</p> <ul style="list-style-type: none"> • Utilities • Waste management • Logistics • Consulting (IT, legal, communication, etc.) 				

Disclosure requirement SBM-2 **Interests and views of stakeholders**

As a leading company in a highly strategic and sensitive sector such as public gaming, the Group's activities attract the attention and interest of a **wide range of stakeholders**. Lottomatica maintains transparent relationships with these stakeholders, based on **dialogue** and an awareness of the importance of their **active involvement** in building a sustainable business model focused on value creation.

The internal and external stakeholders identified by the Group are divided into ten macro-categories and are mainly located in Italy.

LOTTOMATICA'S STAKEHOLDERS	EMPLOYEES AND COLLABORATORS of offices, points of sale, and other workplaces
	SHAREHOLDERS AND THE FINANCIAL COMMUNITY including: credit institutions, investment funds, shareholders, bondholders, potential investors, rating agencies and other financial entities
	SUPPLIERS including: raw material suppliers, hardware and software technology suppliers, service providers, logistics companies, Ho.Re.Ca. suppliers
	PARTNERS AND OTHER OPERATORS including: commercial partners, managers, operators, certification bodies, consulting firms
	CUSTOMERS online and physical sales network
	REGULATORY BODIES AND CONTROL AUTHORITIES including: Customs and Monopolies Agency, National supervisory authorities (privacy, competition, communications), law enforcement agencies
	PUBLIC ADMINISTRATIONS including: Ministry of Economy and Finance, Ministry of Health, Ministry of the Environment, Central and Local Administrations
	COMMUNITIES including: local communities, universities, medical and scientific research institutes, media, civil society
	ASSOCIATIONS including: Confcommercio, Unindustria, Assonime, consumer associations, environmental and social associations, cultural and sporting bodies
	GAMING INDUSTRY including: industry operators and national and international associations (AGIC, EASG, G4, WLA, ULIS)

Maintaining constant **dialogue with stakeholders** is essential for the Group, as their interests guide its daily operations and corporate strategy. Accordingly, Lottomatica uses a range of informal and formal channels and methods to maintain lasting and trust-based relationships, adapting its approach according to the stakeholder group involved.

Category	Methods of engagement	Purpose
Employees and collaborators	Internal communication tools; events; periodic meetings; meetings with workers' representatives; first and second level bargaining; satisfaction surveys and polls; training and skills development programmes	To increase employees' sense of belonging; to promote inclusion; to recognise and reward talent
Shareholders and the financial community	Shareholders' Meeting; corporate and financial reports; institutional website; press releases	To communicate the creation of shared value; to strengthen trust-based relationships; to ensure integrity and transparency
Suppliers	Specific meetings; communication portals; qualification and evaluation processes; supplier register; audits and checks	To integrate ESG topics into the supply chain
Sector operators and other suppliers	Specific meetings; communication portals	To ensure service quality and compliance throughout the supply chain
Customers	Periodic communications; company websites; satisfaction surveys and polls	To build customer loyalty; to improve the quality and safety of services offered
Regulatory bodies and Supervisory authorities	Specific meetings; periodic communications; events	To ensure full regulatory compliance; to maintain proactive and collaborative dialogue
Public administrations	Specific meetings; consultations events	To maintain proactive and collaborative dialogue
Community	Community projects; partnerships; press releases; dialogue with local institutions	To strengthen ties with local communities; to support research
Associations	Participation in working groups; consultations; collaborations on social and environmental initiatives; partnerships; press releases	To promote social inclusion; to support the local area; to generate shared value
Gaming industry	Participation in round tables; consultations; partnerships; press releases	To promote integrity, legality and innovation; to contribute to the dissemination of common standards; to strengthen responsible gaming and sustainability

The outcomes of stakeholder engagement activities are taken into account by the Group when **defining strategic decisions and the business model**. In particular, identifying stakeholder interests and opinions through the materiality analysis makes it possible to determine the most significant impacts of Lottomatica Group and, consequently, the material sustainability topics, influencing the Company's strategy and business model. This process is described in greater detail in Disclosure Requirement IRO-1. The Board of Directors is regularly informed of stakeholder interests, at least annually during the reviews of the double materiality process, ensuring timely action to align interests and the continuous development of Lottomatica's strategy and business.

Disclosure requirement SBM-3 **Significant impacts, risks, and opportunities and their interaction with the company's strategy and business model**

Based on the specific characteristics of the sector in which the Group operates and the main players identified along the value chain, the **IROs material to Lottomatica** have been defined and assessed²¹.

ESRS (Sub-Topic)	IRO	Description	Positive / Negative Actual / Potential	Time Horizon	Value Chain
ESRS E1 – Climate Change					
Climate change mitigation	I	Generation of greenhouse gas emissions across all stages of Lottomatica Group production chain	Negative Actual	Short Medium Long	Own Operations Upstream Downstream
	R	Inadequate or partial compliance with the environmental legislation		Short Medium Long	Own Operations
Energy	I	Energy consumption from renewable sources across all stages of the production chain	Positive Actual	Short Medium Long	Own Operations Upstream Downstream
	R	Inadequate or partial compliance with the environmental legislation		Short Medium	Own Operations
ESRS E5 – Circular Economy					
Waste	I	Generation of waste that requires disposal (incineration/landfill) rather than recycling	Negative Actual	Short Medium Long	Own Operations Upstream Downstream
	R	Inadequate or partial compliance with the environmental legislation		Short Medium	Own Operations
ESRS S1 – Own Workforce					
Working conditions	I	Employment stability and work-life balance	Positive Actual	Short Medium Long	Own operations
	I	Violations of rights and regulations relating to working conditions	Negative Potential	Medium Long	Own operations
	O	Adoption of flexible and hybrid working models		Short Medium Long	Own operations
	I	Raising employee awareness of occupational health and safety issues	Positive Actual	Short Medium Long	Own operations
	I	Workplace accidents involving employees	Negative Actual	Short Medium Long	Own operations
	R	Inadequate or partial compliance with occupational health and safety legislation		Short Medium	Own operations
	I	Incidents of discrimination and gender pay inequality	Negative Actual	Short Medium Long	Own operations
Equal treatment and opportunities for all	I	Attracting, developing and training employees	Positive Actual	Short Medium Long	Own operations
	O	Training and professional development programmes, including financial training and e-learning		Short Medium Long	Own operations

21) In 2025, the Group confirmed the results of the impact assessment carried out in the previous year, having identified no significant changes in the internal and external context, while voluntarily involving additional stakeholders to gather more comprehensive feedback. With regard to risks and opportunities, however, the analysis was updated to align financial materiality with the ERM framework and climate risk assessment.

ESRS (Sub-Topic)	IRO	Description	Positive / Negative Actual / Potential	Time Horizon	Value Chain
Other work-related rights	I	Incidents of human rights violations	Negative Potential	Medium Long	Own operations
	I	Cyberattacks and/or information theft	Negative Potential	Medium Long	Own operations
	R	Incorrect/lack of management of logical access constraints		Short Medium	Own operations
	R	Untimely, incomplete and/or incorrect implementation of the established security policies and specifications		Short	Own operations
	R	Inadequate or partial compliance with personal data protection legislation		Short Medium	Own operations
	R	Lack of, or inadequate, protection of personal data for Machine Learning and Artificial Intelligence applications, potentially leading to data breaches or theft, or business impacts that could compromise the reliability of the gaming systems		Short Medium	Own operations
	R	Failure to identify actions to prevent cyber attacks or theft of information and data		Short Medium	Own operations
	R	Inadequate establishment, implementation, review, maintenance or improvement of the Information Security Management System (ISMS) within the context of the implementation and management of information systems and services related to the legally required retention activities		Short Medium	Own operations
	R	Inadequate data management, in terms of: confidentiality, integrity and availability		Short Medium	Own operations
	ESRS S2 – Value Chain Workers				
Working conditions	I	Heightened awareness of occupational health and safety issues among value chain workers	Positive Potential	Medium Long	Upstream Downstream
	I	Accidents at the workplace of suppliers, logistics sites, and points of sale	Negative Actual	Short Medium Long	Upstream Downstream
Equal treatment and opportunities for all	I	Expansion and updating of the skills of the workers in the production chain	Positive Potential	Medium Long	Upstream Downstream
Other work-related rights	I	Human rights violations along the value chain	Negative Potential	Medium Long	Upstream Downstream
	I	Cyber attacks and/or information theft along the value chain	Negative Potential	Medium Long	Upstream Downstream
ESRS S4 – Consumers and End Users					
Impacts related to information provided to consumers and/or end users	I	Cyber attacks and/or theft of consumer information	Negative Potential	Medium Long	Downstream
	R	Incorrect/lack of management of logical access constraints		Short Medium	Own operations
	R	Untimely, incomplete and/or incorrect implementation of the established security policies and specifications		Short	Own operations
	R	Failure to identify actions to prevent cyber attacks or theft of information and data		Short Medium	Own operations
	R	Inadequate establishment, implementation, review, maintenance or improvement of the Information Security Management System (ISMS) within the context of the implementation and management of information systems and services related to the legally required retention activities		Short Medium	Own operations
	R	Inadequate or partial compliance with personal data protection legislation		Short Medium	Own operations
	R	Lack of, or inadequate, protection of personal data for Machine Learning and Artificial Intelligence applications, potentially leading to data breaches or theft, or business impacts that could compromise the reliability of the gaming systems		Short Medium	Own operations
	R	Inadequate data management, in terms of: confidentiality, integrity and availability		Short Medium	Own operations

ESRS (Sub-Topic)	IRO	Description	Positive / Negative Actual / Potential	Time Horizon	Value Chain
Personal safety of consumers and/or end users	I	Presence of cases of gambling disorder in the areas where the Group operates	Negative Actual	Short Medium Long	Downstream
	R	Inability to ensure the reliability and availability of ICT systems and critical software, with negative impacts on operations due to IT system malfunctions, interruptions or delays that could affect business performance		Short Medium	Own operations
Social inclusion of consumers and/or end users	R	Lack of Software Factory flows and processes, useful for aligning business objectives with the evolution of IT systems		Short Medium	Own operations
	R	Failure to adopt best practices in development, MLOps and DevOps, leading to slow and unstable releases, poor software quality in Machine Learning and Artificial Intelligence, difficulties in error management and limited scalability, with negative effects on delivery times, system reliability and user satisfaction		Short Medium	Own operations
	R	Inadequate management of installation, replacement, maintenance, and decommissioning activities related to the technological infrastructures present at the network's points of sale (e.g. PoS, Gaming Machines, Terminals)		Short Medium	Own operations
	I	Adoption of responsible business and consumer protection practices	Positive Actual	Short Medium Long	Downstream
	O	Safe gaming environment and legal channels		Short Medium Long	Own operations Downstream
	ESRS G1 – Business Conduct				
Corporate culture	I	Episodes of conduct not aligned with Lottomatica's Code of Ethics and mission	Negative Potential	Medium Long	Upstream Own operations
	R	Non-compliance with regional gaming industry regulations, resulting in significant fines, legal disputes and reputational damage		Short	Own operations
	R	Failure to comply with, or partial compliance with, Artificial Intelligence (AI Act) regulations		Short	Own operations
	R	The risk associated with inadequate data quality procedures in ML and AI applications is that models may be trained on incomplete, inaccurate or biased data, leading to unreliable results, bias, poor decision-making and a loss of trust in the system, with potential legal, ethical and reputational impacts		Short	Own operations
Whistleblower protection	I	Episodes of conduct not aligned with Lottomatica's Code of Ethics and mission	Negative Potential	Medium Long	Upstream Own operations
	R	Failure to comply with, or partial compliance with, insider trading regulations pursuant to the Market Abuse Regulation		Short	Own operations
	R	Inadequate or partial compliance with the relevant legislative provisions of Legislative Decree no. 231/01		Short Medium	Own operations
Political engagement and lobbying	I	Transparency in relations with institutions and trade associations	Positive Actual	Short Medium Long	Own operations

ESRS (Sub-Topic)	IRO	Description	Positive / Negative Actual / Potential	Time Horizon	Value Chain
Management of relations with suppliers, including payment practices	I	Compliance with Lottomatica's values and principles throughout the supply chain (e.g. Supplier Code of Conduct, Code of Ethics, 231 Model)	Positive Actual	Short Medium Long	Upstream
	R	Lock-in refers to dependence on a supplier, technology or platform such that changing solutions entails high costs, technical difficulties, data loss or significant operational disruption		Short	Own operations
	R	Procurement processes not aligned with business needs due to unstructured management of accounts payable and/or unstructured information flows between the Purchasing & Shared Services function and other functions involved in the process		Short	Upstream Own operations
	R	Identification of unqualified suppliers or suppliers lacking the appropriate technical capabilities		Short	Upstream Own operations
	R	Inadequacy of the supplier contracting process		Short	Own operations
	I	Empowerment of the supply chain on sustainability issues	Positive Actual	Short Medium Long	Upstream
	I	Fulfilment of tax obligations and the payment and collection of taxes due to the Tax Authorities	Positive Actual	Short Medium Long	Own operations
	R	Failure to comply with, or partial compliance with, regulations governing transactions with related parties		Short Medium	Own operations
	R	Inadequate or partial compliance with the anti-corruption legislation		Short Medium	Own operations
	R	Inadequate or partial compliance with the relevant legislative provisions of Legislative Decree no. 231/01		Short Medium	Own operations
Corruption and bribery	R	Failure to implement, or inadequate implementation of, anti-money laundering controls (231/07)		Short Medium	Own operations
	R	Failure or inadequate use, during monitoring activities, of anomaly indicators defined in accordance with the regulations, the UIF guidelines and the ADM Guidelines		Short Medium	Own operations
	R	Potential economic damage arising from intentional dishonest or deceptive activities carried out by individuals within the Company		Short	Own operations
	R	Inadequate or erroneous allocation of bonuses		Short Medium	Own operations
	R	Potential economic damage arising from intentional dishonest or deceptive activities carried out by individuals outside the Company		Short Medium	Upstream

Continuous monitoring of material impacts, risks and sustainability issues enables Lottomatica Group to guide its corporate strategy and promptly identify any sustainability-related critical issues, thereby strengthening the resilience of its business model.

With regard to the risks and opportunities identified as material for the Group, no significant current financial effects have been identified in relation to the thresholds defined within the Group's ERM framework. It should be noted that, in accordance with the ESRS and the Guideline on the implementation of double materiality, inherent risks have been considered, meaning they were assessed independently of the control measures and safeguards adopted to mitigate their effects and/or reduce their likelihood of occurrence.

1.4 Management of impacts, risks and opportunities

Disclosure
requirement
IRO-1

Description of the process for identifying and assessing material impacts, risks and opportunities

During 2025, Lottomatica carried out an in-depth **analysis of the internal and external context** in order to assess the **potential need to update the double materiality analysis process** conducted in the previous year, in line with the ESRS standards and the Materiality Assessment Implementation Guidance (MAIG). In particular, the Group carefully analysed the updated company documentation, regulatory developments in the ESG field and key sustainability trends, and conducted a benchmarking analysis with peers and across sectors, in order to verify the continued validity of the conditions underlying the 2024 results and the robustness of the methodology adopted, which was structured into the following phases:



1. Identification of potentially material topics

In 2024, an in-depth analysis was conducted of the sustainability topics, sub-topics and sub-sub-topics set out in the table in ESRS 1 (Application Requirement 16–*Sustainability issues to be included in the materiality assessment*). Subsequently, the Group analysed the material topics identified in previous materiality assessment processes and the external context (regulatory framework, topics identified by peers, sustainability trends, etc.), and, following alignment with the ESRS topics, defined an initial list of topics potentially material to the Group.

2. Identification of potentially material IROs

Based on previous materiality assessments, in 2024 the impacts that the Group’s activities and value chain may or could potentially have on people and the environment were identified. These impacts were considered gross of any prevention, mitigation and remediation actions. Furthermore, they were classified as actual or potential, positive or negative, and associated with the sub-topics and sub-sub-topics defined by the standard. The impacts were further broken down by the different stages of the value chain (own operations, upstream actors and downstream actors) in order to ensure a more comprehensive analysis and provide a detailed overview of the effects generated by the various value chain actors.

With regard to risks, the identification methodology followed the Group’s ERM process²²; specifically, sustainability risks included in the Group’s risk library and the related Key Risk Indicators (KRIs) were selected. In line with the ERM methodology, most risks were associated with the Group’s own operations, while in certain cases they were linked to upstream (Tier I and service providers) and downstream stages of the value chain. Opportunities, by contrast, were identified by the Corporate Sustainability Function in collaboration with the 231 Compliance & Risk Management Function and opportunity owners, through benchmarking analyses, starting from positive impacts and defining the related quantitative metrics and the potentially affected stages of the value chain. As with impacts, risks and opportunities were also associated with the sub-topics and sub-sub-topics defined by ESRS 1.

Accordingly, a list of potentially material IROs was defined and assessed using appropriate scoring mechanisms. Moreover, in line with the double materiality implementation guidance, given that risks and opportunities may arise from generated impacts, correlations among IROs were analysed in order to identify potential linkages and ensure the robustness of the process.

In 2025, following an analysis of the internal and external context, the Group **fully reaffirmed the list of potentially material impacts**, as no significant changes were identified in the organisational structure, operational scope or external factors that could generate new impacts or alter those already recognised. With regard to risks and opportunities, however, the list was supplemented with additional risks and one opportunity to reflect updates in the ERM framework during the year and the results of the climate risk assessment conducted.

3. Definition of the scoring and threshold mechanism

To ensure consistency and comparability between the two perspectives, starting in 2024, Lottomatica Group aligned its system for assessing impact materiality and financial materiality with the ERM methodology. Specifically, for impact materiality, the scoring mechanism considers the severity of negative impacts (defined by magnitude, scope and irremediability) or the benefit of positive impacts (defined by magnitude and scope) and their respective probability. For financial significance, the scoring considers the potential magnitude of the financial effects (determined through four impact drivers) and the likelihood of occurrence.

Subsequently, using the ERM framework as a reference, the same materiality threshold was defined for both perspectives. A threshold was established above which, following appropriate assessments, IROs are considered material.

4. Stakeholder engagement and identification of material IROs

To assess positive and negative impacts, the Group mapped its stakeholders, distinguishing between:

- *Affected*: employees; suppliers (including hardware and software technology suppliers, logistics, maintenance, Ho.Re.Ca., utilities, consulting and certifiers); managers; operators; customers of the physical network and online gaming.

²² For further information on the Group’s Enterprise Risk Management model, please refer to the section entitled “Operational risks” in the chapter “Main risks and uncertainties” of the Management Report.

- *Users*: financial community (including shareholders, credit institutions, bondholders, rating agencies, Consob, Borsa Italiana); regulatory bodies and public administrations (including MEF, ADM, Sogei, law enforcement agencies, local administrations, Ministry of Health); training and scientific research institutes; consumer associations; and media.

In 2024, Lottomatica developed an interactive questionnaire on an online engagement platform, tailored to each stakeholder category, asking respondents to rate, on a scale from 1 to 5, the previously defined assessment criteria:

- employees (front-line, committees and functions most directly involved in ESG issues);
- suppliers (providers of hardware and software technology solutions, logistics, maintenance, Ho.Re.Ca. and utilities companies);
- financial community (main shareholder and principal credit institutions);
- business partners and operators of gaming and betting retailers.

The probability of impacts was defined in line with the ERM framework:

- actual impacts were assigned maximum probability;
- potential impacts were assessed by the Corporate Sustainability Function in collaboration with the Risk Management Function and risk owners, based on existing controls.

Following assessments of significance and probability, to further align with the ESRS and MAIG requirements, the methodology assigned an additional score to impacts with potential human rights effects and an extra weighting to those related to human rights violations.

For risks, the inherent risk assessment is conducted jointly by the Risk, Ethics & Compliance Department and the risk owners, and is associated with the risk areas identified according to defined drivers and rated on a scale of 1 to 5 based on:

- the impact associated with the risk, which can be economic, operational/quality, compliance and image;
- the probability of occurrence within a specified time horizon.

Opportunities, meanwhile, and their associated impacts and probability, were assessed jointly by the Corporate Sustainability Function and the Risk Management Function, also considering the opinions of the opportunity owners, in accordance with the ERM framework.

Finally, after analysing all assessments associated with each potentially material impact, risk and opportunity, IROs with a medium/high level of materiality were considered material, calculated as the product of severity/benefit and probability for impacts, and of entity and probability for risks and opportunities.

In 2025, although the Group reaffirmed the continuation of the conditions justifying the previous year's impact materiality results, it voluntarily expanded the involvement of certain stakeholder categories (employees and the financial community) to gather broader and more representative feedback. Since the list of significant impacts had already been validated in the prior assessment, new stakeholders were asked to confirm the overall adequacy and materiality of the previously identified impacts, focusing on verifying the validity and significance of the previous conclusions.

The consultation results unanimously confirmed the soundness of the prior conclusions, as all newly involved stakeholders validated the list of material impacts previously identified.

The results of the process were subsequently shared with the Committees and employee representatives.

Conclusions

The double materiality process considered potential dependence on natural, human and social resources that could affect the Group's ability to continue using or acquiring resources necessary for its activities and/or to rely on essential relationships under sustainable conditions (such as raw materials used by suppliers for AWP boards, energy resources, etc.). Lottomatica's dependencies on natural and social resources are considered within the risk of "Unavailability of factors (e.g., information and telecommunications technologies; physical infrastructure, workspaces and electricity; human resources) essential to ensuring the functioning of various business processes." The entire impact analysis and assessment process has been shared with senior corporate figures, including top management, and is updated annually, demonstrating how the double materiality analysis and the process of identifying, assessing and managing relevant IROs are integrated into the overall management process of the Company. The results of the analysis were shared with the ESG Management Committee (including the heads of Finance, External Communications, HR, the ESG Office, and Corporate and Legal Affairs), which meets at least once a month and regularly consults with the ESG Board Committee.

With regard to ESRS E2 "Pollution", the double materiality analysis identified a single potential impact, limited to entities operating upstream in the Group's value chain, related to the production of air pollutants during the manufacture of raw materials for hardware components. Although managed within the broader context of the Green Procurement Policy, this impact was found to be below the materiality threshold based on the analyses conducted and considering the prevailing nature of the Group's activities, and has therefore not been reported in this document. Lottomatica nevertheless intends to monitor this issue, with a view to disclosing it in the future should its materiality in terms of impacts, risks and/or opportunities increase.

With regard to ESRS E3 "Water and Marine Resources", given the Group's predominantly service-oriented operations, only water consumption for civil use in offices and gaming halls is recorded, with no significant impact on water sources. Nevertheless, the Group seeks to manage water efficiently, implementing concrete measures to reduce consumption and promote responsible use to prevent waste.

With regard to ESRS E4 "Biodiversity and ecosystems", the analysis identified biodiversity as essentially irrelevant given the nature, activities and sector in which Lottomatica Group operates.

With regard to ESRS E5 "Resource use and circular economy", the analysis identified two potentially significant impacts associated with the sub-theme "Resource inflows, including resource use". These impacts were found to be below the materiality threshold and therefore no related disclosures were reported. However, the Group oversees the sustainable management of procurement processes in the manner described in the disclosure relating to the reporting requirement "G1-2 -Management of supplier relationships", to which reference should be made for further details.

Finally, the double materiality analysis identified ESRS S3 “Affected Communities” as not materially significant. Given the provisions of Annex II of Delegated Regulation 2023/2772²³ of the EU Commission and given the nature of Lottomatica Group as a service provider, whose activities do not have a direct structural or physical impact on the territories, no significant impacts have been identified: therefore, the issue is not subject to disclosure.

Disclosure requirement ESRS 2 IRO-1 **Description of processes for identifying and assessing material climate-related impacts, risks and opportunities**

Environmental protection is a strategic priority for creating sustainable value for the Group and its stakeholders in the short, medium and long term. For this reason, Lottomatica Group pursues impact mitigation targets and encourages the adoption of responsible practices by its partners and suppliers. In this regard, in 2025 Lottomatica defined its transition plan integrated into the Group’s environmental strategy “LESS” (Lottomatica Environmental Sustainability). In the disclosure on climate change impacts, particularly regarding Lottomatica’s greenhouse gas emissions (carbon footprint referred to in section E1-6), the largest contribution arises from Scope 3 activities, notably from the use of products sold (Category 11 of the GHG Protocol) and the acquisition of technology, i.e. capital goods necessary for Lottomatica’s operations (Category 2 of the GHG Protocol), representing the categories with the greatest overall impact on the carbon footprint. The process involved a significance analysis to identify, assess and calculate the GHG impacts generated by each Group company. For further information on climate change impacts, particularly the company’s GHG emissions, see section ESRS E1-6; for assessments of climate-related risks and opportunities, see ESRS 2 SBM-3.

Disclosure requirement ESRS 2 IRO-1 **Description of processes for identifying and assessing material impacts, risks and opportunities related to resource use and the circular economy**

For Lottomatica, **responsible management of waste** from offices and gaming halls involves disposing of waste in an appropriate and sustainable manner, and promoting the use of recyclable and reusable resources. This commitment is maintained through a **structured waste management and monitoring system**, including periodically updated procedures, both within the company’s own activities and those outsourced to external organisations, as well as communication and awareness initiatives for employees aimed at reducing waste. Lottomatica Group’s impact is significant because, in its analysis, the Company considers not only the negative impact of its own activities but also, with a forward-looking approach, its impact along the value chain, including suppliers and customers.

23) “People or groups who live or work in the same area and who have been or could be affected by the operations of the reporting company or its upstream or downstream value chain. The term ‘affected communities’ refers to both those living in the vicinity of the company’s operations (local communities) and those further away. Affected communities also include indigenous peoples who are affected or potentially affected.”

Description of processes for identifying and assessing material impacts, risks and opportunities Disclosure requirement ESRS 2 IRO-1

In conducting its double materiality analysis, the Group took into full consideration both its own activities and business model, as well as the environment in which it operates. In particular, the Italian public gaming sector is shaped by a complex regulatory framework that over the last twenty years has defined the requirements for games, methods of offering them, characteristics of the distribution network and points of sale, and criteria for allocating collections and revenues among the various parties involved in the supply chain (consumers, the State, concessionaires, operators, retailers), **in line with the fundamental public interest objectives** ensured by the sector. Lottomatica has always engaged proactively with all public institutions, particularly the Customs and Monopolies Agency, to ensure compliance with the regulatory and legislative framework and to promote its adequacy in response to market developments and sector challenges.

1.5 Summary of Policies

Below is a list of **Policies and Codes adopted by Lottomatica Group** for each material ESRS topic identified, aimed at preventing, mitigating and managing actual and potential impacts, addressing risks, and seizing opportunities. Moreover, in defining its policies, Lottomatica considers stakeholder interests through an approach combining continuous dialogue, risk monitoring, and listening initiatives directed at the company’s workforce, including as part of the certification maintenance process. These policies are regularly reviewed in light of specific regulations, reference standards, audit evidence, and monitoring of national and international trends.

Policy	Description of key elements	Scope	Person(s) responsible for implementation	Internationally recognised standards	Accessibility	
Environmental Sustainability Policy	<p>Compliance with environmental laws and regulations</p> <p>Topics related to responsible resource and waste management, including promoting paper-saving initiatives</p> <p>Commitment to:</p> <ul style="list-style-type: none"> reducing environmental impact cutting emissions monitoring and optimising energy consumption procuring and using renewable energy <p>Promotion of environmental awareness among staff and stakeholders</p>	Employees, internal consultants, suppliers and business partners	Board of Directors	<p>17 United Nations Sustainable Development Goals</p> <p>2030 Agenda</p> <p>2015 Paris Agreement</p> <p>COP26 Climate Conference</p> <p>Fundamental Conventions of the International Labour Organisation, OECD Guidelines</p>	<p>Company website; Training sessions</p>	E1 / E5
Green Procurement Policy	<p>Selection of suppliers that provide goods or services with lower environmental impact, incentivised through mechanisms based on:</p> <ul style="list-style-type: none"> compliance with environmental criteria possession of certified environmental management systems (EMAS-ISO 14001) emissions reporting existence of decarbonisation plans 	Employees, internal consultants, suppliers and business partners	Board of Directors	<p>17 United Nations Sustainable Development Goals</p> <p>2030 Agenda</p> <p>2015 Paris Agreement</p> <p>COP26 Climate Conference</p>	<p>Company website; Training sessions</p>	E1 / E5 / G1

Policy	Description of key elements	Scope	Person(s) responsible for implementation	Internationally recognised standards	Accessibility
Policy on the Protection and Safeguarding of Human Rights	To define, structure and develop a clear approach to the protection and safeguarding of human rights that goes beyond the requirements of the law, through compliance with the following principles: <ul style="list-style-type: none"> safeguarding and protection of the rights of employees, suppliers and partners, including non-discrimination, fair and favourable working conditions, health and safety at work, freedom of association and the right to collective bargaining, combating child and forced labour, and working hours policy customer protection, including privacy and responsible gaming 	All parties belonging to the Group's value chain	Board of Directors	Universal Declaration of Human Rights and subsequent international conventions on civil and political rights and economic, social and cultural rights Declaration on Fundamental Principles and Rights at Work and the eight fundamental Conventions of the International Labour Organisation (ILO) Agenda 2030 and related SDGs	Company website; Training sessions S1 / S2 / S4 / G1
Board of Directors' Diversity Policy	Valorisation of diversity as a fundamental element of sustainability, including with regard to the Company's administrative body, pursuing the objective of integrating diverse managerial and professional profiles into its composition, while also maintaining a balanced presence of independent members and a balanced representation of genders and ages	Board of Directors	Board of Directors	Legislative Decree No. 58 of 24 February 1998 (Consolidated Law on Finance) MiFID Market Abuse Regulation	Company website S1
Smart working policy	Facilitation of work-life balance in exchange for greater accountability for results and environmental benefits thanks to the reduction of CO ₂ emissions	Group employees	Chief People Officer	-	Company intranet S1
Code of Ethics	Establishment of the general principles that must be upheld by the Recipients, such as: <ul style="list-style-type: none"> compliance with laws and regulations protection of personal integrity impartiality in relations with counterparties promotion of human rights; guarantee of working conditions that respect individual dignity Promotion of responsible gaming to protect players Responsibility of Recipients to report any non-compliance to the Supervisory Body pursuant to Legislative Decree no. 231/01	Representatives of shareholders, members of the Board of Directors and the Board of Statutory Auditors, employees, collaborators, and all those who have commercial or financial relations of any kind with the Company	Board of Directors	United Nations Universal Declaration Fundamental Conventions of the International Labour Organisation OECD Guidelines	Company website S1 / S2 / S4 / G1
Data protection policy	Establishment of internal processes to ensure the compliance of the activities in question with the standards outlined in EU Regulation 679/2016 (GDPR) Includes the main regulations, privacy policies and procedures in use within the company, which all recipients undertake to comply with	Personal data of customers, employees, suppliers, users, job applicants, investors, partners and other third parties	Data Protection Officer	GDPR Regulation Provisions of the Data Protection Authority Privacy Code Civil Code	Company website S1 / S2 / S4 / G1

Policy	Description of key elements	Scope	Person(s) responsible for implementation	Internationally recognised standards	Accessibility
Diversity and Inclusion Policy	Promotion of a pluralistic and inclusive culture, ensuring that all company resources have equal access to the same opportunities regardless of personal, social or cultural characteristics Focuses specifically on different areas of diversity: <ul style="list-style-type: none"> gender equality sexual orientation and gender identity intergenerational valorisation; disability and accessibility promotion of an intercultural vision 	Group company	Board of Directors	2030 Agenda and related SDGs Universal Declaration of Human Rights Declaration on Fundamental Principles and Rights at Work Fundamental Conventions of the International Labour Organisation ILO Convention on Violence and Harassment of June 2019	Company website; Company intranet S1
Gender Equality Policy	Protection and valorisation of gender differences and equal opportunities in the workplace, encouraging female empowerment through activities and programmes aimed at promoting gender equality, closing the gender pay gap and spreading an inclusive and conscientious culture Promotion of: <ul style="list-style-type: none"> equal social rights for men and women equality in participation and representation career development policies aimed at overcoming the gender gap greater balance between men and women in organisational processes and working groups 	Group company	Board of Directors	UNI/PdR 125:2022 National and international standards on gender equality	Company website; Company intranet S1
Volunteering Policy	Promotion of volunteer work in favour of associations supported by Lottomatica Group, recognising the importance of social contribution and the positive impact it has on both the community and the employees themselves	All employees of Lottomatica Group companies	People Management & Development Director	Legislative Decree no. 231/01	Company intranet S1
Car Policy	Defines the rules for the allocation, use and management of company cars	Employees	Procurement & Shared Services Director	Legislative Decree no. 231/01 UNI ISO 37001:2016 – Management Systems for the Prevention of Corruption UNI EN ISO 9001:2015 – Quality Management Systems	Company intranet S1
Information Security Policy	Establishment and assurance of a plan for service continuity Assurance of protection of employee and customer privacy Assurance of compliance with the applicable regulations Preservation and enhancement of the company's image as a reliable and competent supplier	Lottomatica Group S.p.A., Gamenet S.p.A., GBO Italy S.p.A., Betflag S.p.A., PWO S.p.A., Totosi S.r.l.	Chief Executive Officers	UNI CEI EN ISO/IEC 27001:2022	Company website Company intranet S1 / S4

Policy	Description of key elements	Scope	Person(s) responsible for implementation	Internationally recognised standards	Accessibility
Secure Software Development Policy	Promotion of the development of secure IT applications throughout the software lifecycle, through guidelines and best practices, in order to prevent any security issues in the source code, and provision of a useful tool for identifying possible vulnerabilities in the code	Organisational structures of the Operations & Technology department involved in software development for Lottomatica Group companies	Technology Security Director	OWASP ASVS 4.0 OWASP SecureDLC OWASP Dependency Check OWASP SAMM AGID Secure Development Guidelines	Company intranet S1 / S4
Supplier Code of Conduct	Maintenance of rigorous environmental and commercial ethical standards, in compliance with the national regulations on tax fraud, anti-corruption and anti-money laundering, and promotion of the goals of Agenda 2030 Compliance with all applicable laws and international standards on environmental, social and governance matters Compliance with the following principles: <ul style="list-style-type: none"> diversity and inclusion professional ethics and regulatory compliance compliance with anti-corruption regulations human rights and working conditions environmental regulations and protection health and safety confidential and proprietary information 	Group suppliers and their parent companies, subsidiaries, affiliates, subcontractors and other entities in the supply chain	Board of Directors	2030 Agenda ILO Declaration Applicable anti-corruption laws	Company website; Niuma platform S2
Responsible Marketing Policy	Establishment of reference standards for responsible marketing, providing principles relating to product development and/or selection, product information and communication, and product marketing, in compliance with current legislation and the company's commitment to promoting Responsible Gaming Guarantees compliance with the current legislation for product development and selection, product communication and marketing Promotes responsible gaming practices as key to business sustainability Commits the Group to compliance with the principles of legality, transparency, attention to minors, attention to excessive gaming, promotion of a responsible gaming model, and respect for the territory Defines guidelines for: <ul style="list-style-type: none"> the development of the gaming products and services communication and information for players and potential users the promotion of initiatives through physical and online channels 	Group companies and therefore all employees, collaborators and suppliers, with particular regard to business management and promotion activities and the related functions involved	Board of Directors	Decree Law No. 58 of 2012 (Balduzzi Decree) Decree Law No. 87 of 12 July 2018 (Dignity Decree) Legislative Decree No. 41 of 23 March 2024	Company website; Company intranet S1 / S2 / S4

Policy	Description of key elements	Scope	Person(s) responsible for implementation	Internationally recognised standards	Accessibility
Responsible Gaming Policy	Main objectives: <ul style="list-style-type: none"> compliance with laws and regulations reduction of the impact of the business internal awareness, education and continuous training for all employees tools for the prevention of problem gambling within products and services and tools for monitoring player behaviour compliance with the Responsible Marketing Policy 	Group companies and all employees, collaborators and suppliers	Board of Directors	G4 certification, developed by the Global Gambling Guidance Group WLA certification, developed by the World Lottery Association's Gaming Framework Manager	Company website; Company intranet; Training sessions S1 / S2 / S4
Quality and Safety Policy	Establishment of quality standards for all parties concerned, ensuring that stakeholder needs are met Integration of occupational health and safety principles into all company activities, protecting the health of workers and adopting effective measures to prevent accidents, injuries and occupational diseases Selection of suppliers also based on the guarantees offered in terms of occupational health and safety Integrated Quality and Safety Management System compliant with the UNI EN ISO 9001 and UNI EN ISO 45001 standards	Group company	Managing Directors and Employer	Applicable Health and Safety laws and regulations; Legislative Decree 81/2008 (Consolidated Law on Occupational Safety)	Company website S1 / S4
The 231 Model	Adoption of an Organisation, Management and Control Model (Legislative Decree no. 231/2001) to ensure transparency and fairness in company management Identification of company activities potentially at risk under Legislative Decree no. 231/01 Establishment of an internal regulatory framework for the prevention of offences under Legislative Decree no. 231/01 Promotion of an organisational structure that inspires and monitors fair conduct Identification of financial resource management and control processes Adequate training and information for employees on the Model	Shareholder representatives, members of the Board of Directors and the Board of Statutory Auditors, employees and collaborators, and all those who have relations with the Company	Board of Directors	Legislative Decree no. 231 Confindustria guidelines	Company website G1
Whistleblowing management procedure	Regulation of the process of receiving, analysing and managing reports of violations that have come to light in the workplace, i.e. conduct, acts or omissions that harm the public interest or the integrity of Lottomatica Group	Group companies, members of corporate bodies, staff and third parties that have dealings with the Group	Board of Directors	Legislative Decree no. 231/2991 Law 179/2017 Law 127/2022 Legislative Decree no. 24/2023 UNI ISO 37001:2016 UNI PdR 125:2022 Law 162/2021	Company website G1

Policy	Description of key elements	Scope	Person(s) responsible for implementation	Internationally recognised standards	Accessibility
Anti-Bribery & Corruption Policy	<p>Promotion of the fight against corruption in all its forms and of a culture that discourages corrupt activities, facilitating the prevention and detection of such conduct</p> <p>Continuous improvement of the awareness of those who collaborate with the Group in various capacities in recognising corrupt practices, as well as their responsiveness in taking an active role in preventing, combating and reporting possible violations of the regulations</p>	Group Companies, Corporate Bodies, Employees, Collaborators, and Third Parties connected to the Group in any way	Board of Directors	Global Compact	Company website, Training G1
Anti-Money Laundering (AML) Policy	<p>Identification and management of money laundering and terrorist financing risks</p> <p>Regulates and monitors:</p> <ul style="list-style-type: none"> the management of tax and financial flows procurement relations with public institutions and bodies corporate affairs the organisation of events trade fairs sponsorships and advertising gifts, entertainment and hospitality expenses staff selection and management commercial and business activities litigation management relations with the board of statutory auditors and the auditing firm 	Group companies, employees, and gaming service providers both on physical and online networks	Board of Directors	Legislative Decree 231/2007	Company website G1

1.6 Index of ESRS contents and contents from other EU legislative acts

ESRS disclosure requirements covered by the company's consolidated sustainability reporting

Disclosure requirements IRO-2 ESRS

Declaration of use	Lottomatica has submitted a consolidated sustainability statement in accordance with the ESRS standards for the 2025 financial year
ESRS 1 used	ESRS 1 – General Requirements

General information

Standard	Indicator	Description (paragraph)
	Disclosure requirement BP-1	General criteria for preparing the Consolidated sustainability statement
	Disclosure requirement BP-2	Disclosure in relation to specific circumstances
	Disclosure requirement GOV-1 G1 Disclosure requirement relating to ESRS 2 GOV-2	Role of the administrative, management and control bodies
	Disclosure requirement GOV-2	Information provided to the administrative, management and control bodies of the company and sustainability issues addressed by them
	Disclosure requirement GOV-3 E1 Disclosure requirement relating to ESRS 2 GOV-3	Integration of sustainability performance into incentive systems
	Disclosure requirement GOV-4	Statement on due diligence
	Disclosure requirement GOV-5	Risk management and internal controls over sustainability reporting
	Disclosure requirement SBM-1	Strategy, business model and value chain
ESRS 2	Disclosure requirement SBM-2	Stakeholder interests and opinions
	Disclosure requirement SBM-3	Significant impacts, risks and opportunities and their interaction with the business strategy and model
	Disclosure requirement IRO-1	Description of the process for identifying and assessing material impacts, risks and opportunities
	E1 Disclosure requirement relating to ESRS 2 IRO-1	Description of the processes for identifying and assessing material climate-related impacts, risks and opportunities
	E5 Disclosure requirement relating to ESRS 2 IRO-1	Description of the processes for identifying and assessing material impacts, risks and opportunities related to resource use and the circular economy
	G1 Disclosure requirement relating to ESRS 2 IRO-1	Description of the processes for identifying and assessing material impacts, risks and opportunities
	Minimum disclosure requirement – MDR-P Policies	Summary of Policies
	Disclosure requirement IRO-2	ESRS disclosure requirements covered by the company's consolidated sustainability reporting

Environmental information

Standard	Indicator	Description (paragraph)
EU Taxonomy	Disclosure	The EU Taxonomy
	Disclosure requirement E1-1	Transition plan for climate change mitigation
	E1 disclosure requirement ESRS 2 SBM-3	Significant impacts, risks and opportunities and their interaction with the business strategy and model
	Disclosure requirement E1-2	Policies relating to climate change mitigation and adaptation
E1	Minimum disclosure requirement – MDR-A Actions Disclosure requirement E1-3	Actions and resources related to climate change policies
	Minimum disclosure requirement – MDR-T Targets Disclosure requirement E1-4	Targets relating to climate change mitigation and adaptation
	Disclosure requirement E1-5	Energy consumption and energy mix
	Disclosure requirement E1-6	Gross GHG emissions from Scope 1, 2, 3 and total emissions
	Disclosure requirement E1-9	Expected financial effects of significant physical and transition risks and potential climate-related opportunities
	Disclosure requirement E5-1	Policies relating to resource use and the circular economy
E5	Minimum disclosure requirement – MDR-A Actions Disclosure requirement E5-2	Actions and resources related to resource use and the circular economy
	Minimum disclosure requirement – MDR-T Targets Disclosure requirement E5-3	Targets related to resource use and the circular economy
	Disclosure requirement E5-5	Outgoing resource flows

Social information

Standard	Indicator	Description (paragraph)
	S1 disclosure requirement ESRS 2 SBM-3	Significant impacts, risks and opportunities and their interaction with the strategy and business model
	Disclosure requirement S1-1	Policies relating to own workforce
	Disclosure requirement S1-2	Processes for involving its own workforce and employee representatives in relation to impacts
	Disclosure requirement S1-3	Processes to remedy negative impacts and channels for employees to raise concerns
	Minimum disclosure requirement – MDR-A Actions Disclosure requirement S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions
	Minimum disclosure requirement – MDR-T Targets Disclosure requirement S1-5	Targets related to the management of significant negative impacts, the enhancement of positive impacts and the management of significant risks and opportunities
S1	Disclosure requirement S1-6	Characteristics of the company's employees
	Disclosure requirement S1-7	Characteristics of non-employee workers in the company's own workforce
	Disclosure requirement S1-8	Coverage of collective bargaining and social dialogue
	Disclosure requirement S1-9	Diversity metrics
	Disclosure requirement S1-10	Adequate salaries
	Disclosure requirement S1-11	Social protection
	Disclosure requirement S1-12	Persons with disabilities
	Disclosure requirement S1-13	Training and skills development metrics
	Disclosure requirement S1-14	Health and safety metrics
	Disclosure requirement S1-15	Work-life balance metrics
	Disclosure requirement S1-16	Remuneration metrics (pay gap and total remuneration)
	Disclosure requirement S1-17	Incidents, complaints and serious impacts on human rights

Standard	Indicator	Description (paragraph)
	S2 disclosure requirement ESRS 2 SBM-3	Significant impacts, risks and opportunities and their interaction with the strategy and business model
	Disclosure requirement S2-1	Policies related to value chain workers
	Disclosure requirement S2-2	Processes for engaging with value chain workers about impacts
S2	Disclosure requirement S2-3	Processes for addressing negative impacts and channels for value chain workers to raise concerns
	Minimum disclosure requirement – MDR-A Actions Disclosure requirement S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions
	Minimum disclosure requirement – MDR-T Targets Disclosure requirement S2-5	Targets related to the management of significant negative impacts, the enhancement of positive impacts and the management of significant risks and opportunities
	S4 disclosure requirement ESRS 2 SBM-3	Significant impacts, risks and opportunities and their interaction with the strategy and business model
	Disclosure requirement S4-1	Policies related to consumers and end users
	Disclosure requirement S4-2	Processes for engaging with consumers and end users about impacts
S4	Disclosure requirement S4-3	Processes for addressing negative impacts and channels for consumers and end users to raise concerns
	Minimum disclosure requirement – MDR-A Actions Disclosure requirement S4-4	Actions taken in response to significant impacts on consumers and end users, approaches to managing significant risks and realising significant opportunities in relation to consumers and end users, and the effectiveness of these actions
	Minimum disclosure requirement – MDR-T Targets Disclosure requirement S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Governance information

Standard	Indicator	Description (paragraph)
	Disclosure requirement G1-1	Policies on corporate culture and business conduct
	Disclosure requirement G1-2	Management of supplier relationships
	Disclosure requirement G1-3	Prevention and detection of corruption and bribery
G1	Minimum disclosure requirement – MDR-A Actions	MDR-A Actions
	Disclosure requirement G1-4	Cases of corruption or bribery
	Disclosure requirement G1-5	Political influence and lobbying
	Disclosure requirement G1-6	Payment practices
	Minimum disclosure requirement – MDR-T Targets	MDR-T Targets

List of data points derived from other EU legislation

Disclosure requirements and related data	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS 2 GOV-1 Gender diversity on the board, paragraph 21(d)	Annex I, Table 1, Indicator 13	N/A	Commission Delegated Regulation (EU) 2020/1816 (5), Annex II	N/A
ESRS 2 GOV-1 Percentage of independent members of the board of directors, paragraph 21(e)	N/A	N/A	Commission Delegated Regulation (EU) 2020/1816, Annex II	N/A
ESRS 2 GOV-4 Due diligence statement, paragraph 30	Annex I, Table 3, Indicator 10	N/A	N/A	N/A
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities, paragraph 40(d)(i)	Annex I, Table 1, Indicator 4	Article 449 bis of Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453 (6), Table 1 –Qualitative information on environmental risk and Table 2 –Qualitative information on social risk	Commission Delegated Regulation (EU) 2020/1816, Annex II	N/A
ESRS 2 SBM-1 Involvement in activities related to the production of chemicals, paragraph 40(d)(ii)	Annex I, Table 2, Indicator 9	N/A	Commission Delegated Regulation (EU) 2020/1816, Annex II	N/A
ESRS 2 SBM-1 Participation in activities related to controversial weapons, paragraph 40(d)(iii)	Annex I, Table 1, Indicator 14	N/A	Article 12(1) of Delegated Regulation (EU) 2020/1818(7) and Annex II to Delegated Regulation (EU) 2020/1816	N/A
ESRS 2 SBM-1 Involvement in activities related to the cultivation and production of tobacco, paragraph 40(d)(iv)	N/A	N/A	Article 12(1) of Delegated Regulation (EU) 2020/1818 and Annex II to Delegated Regulation (EU) 2020/1816	N/A
ESRS E1-1 Transition plan to achieve climate neutrality by 2050, paragraph 14	N/A	N/A	N/A	Article 2(1) of Regulation (EU) 2021/1119
ESRS E1-1 Companies excluded from benchmarks aligned with the Paris Agreement, paragraph 16(g)	N/A	Article 449 bis of Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking book –Indicators of potential transition risk related to climate change: Credit quality of exposures by sector, issues, and residual maturity	Article 12(1)(a)(d) to (g) and (2) of Delegated Regulation (EU) 2020/1818	N/A

Disclosure requirements and related data	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS E1-4 GHG emission reduction targets, paragraph 34	Annex I, Table 2, Indicator 4	Article 449 bis of Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book –Indicators of potential transition risk related to climate change: alignment metrics	Article 6 of Delegated Regulation (EU) 2020/1818	N/A
ESRS E1-5 Energy consumption from fossil fuels, disaggregated by source (only sectors with high climate impact), paragraph 38	Annex I, Table 1, Indicator 5 and Annex I, Table 2, Indicator 5	N/A	N/A	N/A
ESRS E1-5 Energy consumption and mix, paragraph 37	Annex I, Table 1, Indicator 5	N/A	N/A	N/A
ESRS E1-5 Energy intensity associated with activities in sectors with high climate impact, paragraphs 40-43	Annex I, Table 1, Indicator 6	N/A	N/A	N/A
ESRS E1-6 Gross emissions from Scopes 1, 2, and 3, and total GHG emissions, paragraph 44	Annex I, Table 1, Indicators 1 and 2	Article 449 bis of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking book –Indicators of potential transition risk related to climate change: Credit quality of exposures by sector, issues, and residual maturity	Article 5(1), Article 6, and Article 8(1) of Delegated Regulation (EU) 2020/1818	N/A
ESRS E1-6 Gross GHG emission intensity, paragraphs 53-55	Annex I, Table 1, Indicator 3	Article 449 bis of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book –Indicators of potential transition risk related to climate change: alignment metrics	Article 8(1) of Delegated Regulation (EU) 2020/1818	N/A
ESRS E1-7 GHG removals and carbon credits, paragraph 56	N/A	N/A	N/A	Article 2(1) of Regulation (EU) 2021/1119
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks, paragraph 66	N/A	N/A	Annex II to Delegated Regulation (EU) 2020/1818 and Annex II to Delegated Regulation (EU) 2020/1816	N/A

Disclosure requirements and related data	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk, paragraph 66(a)	N/A	Article 449 bis of Regulation (EU) No. 575/2013; points 46 and 47 of Commission Implementing Regulation (EU) 2022/2453; Template 5: Banking book – Indicators of potential physical risk related to climate change: exposures subject to physical risk	N/A	
ESRS E1-9 Position of significant assets at material physical risk, paragraph 66(c)				
ESRS E1-9 Breakdown of the carrying amount of real estate assets by energy efficiency class, paragraph 67(c)	N/A	Article 449 bis of Regulation (EU) No. 575/2013; point 34 of Commission Implementing Regulation (EU) 2022/2453; Template 2: Banking book – Indicators of potential transition risk related to climate change: loans secured by real estate – Energy efficiency of collateral	N/A	N/A
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities, paragraph 69	N/A	N/A	Annex II to Delegated Regulation (EU) 2020/1818	N/A
ESRS E2-4 Quantity of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) released into air, water, and soil, paragraph 28	Annex I, Table 1, Indicator 8; Annex I, Table 2, Indicator 2; Annex I, Table 2, Indicator 1; Annex I, Table 2, Indicator 3	N/A	N/A	N/A
ESRS E3-1 Water and marine resources, paragraph 9	Annex I, Table 2, Indicator 7	N/A	N/A	N/A
ESRS E3-1 Dedicated policy, paragraph 13	Annex I, Table 2, Indicator 8	N/A	N/A	N/A
ESRS E3-1 Sustainability of oceans and seas, paragraph 14	Annex I, Table 2, Indicator 12	N/A	N/A	N/A
ESRS E3-4 Total water recycled and reused, paragraph 28(c)	Annex I, Table 2, Indicator 6.2	N/A	N/A	N/A
ESRS E3-4 Total water consumption in cubic metres relative to net revenue from own operations, paragraph 29	Annex I, Table 2, Indicator 6.1	N/A	N/A	N/A
ESRS 2 IRO-1 – E4 paragraph 16(a)(i)	Annex I, Table 1, Indicator 7	N/A	N/A	N/A
ESRS 2 IRO-1 – E4 paragraph 16(b)	Annex I, Table 2, Indicator 10	N/A	N/A	N/A

Disclosure requirements and related data	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS 2 IRO-1 – E4 paragraph 16(c)	Annex I, Table 2, Indicator 14	N/A	N/A	N/A
ESRS E4-2 Sustainable agricultural or land use policies or practices, paragraph 24(b)	Annex I, Table 2, Indicator 11	N/A	N/A	N/A
ESRS E4-2 Sustainable sea or ocean use policies or practices, paragraph 24(c)	Annex I, Table 2, Indicator 12	N/A	N/A	N/A
ESRS E4-2 Policies addressing deforestation, paragraph 24(d)	Annex I, Table 2, Indicator 15	N/A	N/A	N/A
ESRS E5-5 Non-recycled waste, paragraph 37(d)	Annex I, Table 2, Indicator 13	N/A	N/A	N/A
ESRS E5-5 Hazardous and radioactive waste, paragraph 39	Annex I, Table 1, Indicator 9	N/A	N/A	N/A
ESRS 2 – SBM3 – S1 Risk of forced labour, paragraph 14(f)	Annex I, Table 3, Indicator 13	N/A	N/A	N/A
ESRS 2 – SBM3 – S1 Risk of child labour, paragraph 14(g)	Annex I, Table 3, Indicator 12	N/A	N/A	N/A
ESRS S1-1 Human rights policy commitments, paragraph 20	Annex I, Table 3, Indicator 9 and Annex I, Table 1, Indicator 11	N/A	N/A	N/A
ESRS S1-1 Due diligence policies covering International Labour Organisation core conventions 1 to 8, paragraph 21	N/A	N/A	Commission Delegated Regulation (EU) 2020/1816, Annex II	N/A
ESRS S1-1 Procedures and measures to prevent human trafficking, paragraph 22	Annex I, Table 3, Indicator 11	N/A	N/A	N/A
ESRS S1-1 Workplace accident prevention policy or management system, paragraph 23	Annex I, Table 3, Indicator 1	N/A	N/A	N/A
ESRS S1-3 Complaints and grievance mechanisms, paragraph 32(c)	Annex I, Table 3, Indicator 5	N/A	N/A	N/A

Disclosure requirements and related data	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS S1-14 Number of fatalities, and number and rate of work-related injuries, paragraph 88(b) and (c)	Annex I, Table 3, Indicator 2	N/A	Commission Delegated Regulation (EU) 2020/1816, Annex II	N/A
ESRS S1-14 Number of days lost due to injuries, accidents, fatalities, or illnesses, paragraph 88(e)	Annex I, Table 3, Indicator 3	N/A	N/A	N/A
ESRS S1-16 Unadjusted gender pay gap, paragraph 97(a)	Annex I, Table 1, Indicator 12	N/A	Commission Delegated Regulation (EU) 2020/1816, Annex II	N/A
ESRS S1-16 Excessive pay gap in favour of the Chief Executive Officer, paragraph 97(b)	Annex I, Table 3, Indicator 8	N/A	N/A	N/A
ESRS S1-17 Incidents related to discrimination, paragraph 103(a)	Annex I, Table 3, Indicator 7	N/A	N/A	N/A
ESRS S1-17 Non-compliance with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines, paragraph 104(a)	Annex I, Table 1, Indicator 10 and Annex I, Table 3, Indicator 14	N/A	Annex II to Delegated Regulation (EU) 2020/1816 and Article 12(1) of Delegated Regulation (EU) 2020/1818	N/A
ESRS 2 SBM-3 – S2 Serious risk of child labour or forced labour in the labour chain, paragraph 11(b)	Annex I, Table 3, Indicators 12 and 13	N/A	N/A	N/A
ESRS S2-1 Human rights policy commitments, paragraph 17	Annex I, Table 3, Indicator 9 and Annex I, Table 1, Indicator 11	N/A	N/A	N/A
ESRS S2-1 Policies relating to value chain workers, paragraph 18	Annex I, Table 3, Indicators 11 and 4	N/A	N/A	N/A
ESRS S2-1 Failure to comply with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines, paragraph 19	Annex I, Table 1, Indicator 10	N/A	Annex II to Delegated Regulation (EU) 2020/1816 and Article 12(1) of Delegated Regulation (EU) 2020/1818	N/A
ESRS S2-1 Due diligence policies covering International Labour Organisation core conventions 1 to 8, paragraph 19	N/A	N/A	Commission Delegated Regulation (EU) 2020/1816, Annex II	N/A

Disclosure requirements and related data	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS S2-4 Human rights issues and incidents in the upstream and downstream value chain, paragraph 36	Annex I, Table 3, Indicator 14	N/A	N/A	N/A
ESRS S3-1 Human rights policy commitments, paragraph 16	Annex I, Table 3, Indicator 9 and Annex I, Table 1, Indicator 11	N/A	N/A	N/A
ESRS S3-1 Failure to comply with the UN Guiding Principles on Business and Human Rights, ILO principles, or OECD Guidelines, paragraph 17	Annex I, Table 1, Indicator 10	N/A	Annex II to Delegated Regulation (EU) 2020/1816 and Article 12(1) of Delegated Regulation (EU) 2020/1818	N/A
ESRS S3-4 Human rights issues and incidents, paragraph 36	Annex I, Table 3, Indicator 14	N/A	N/A	N/A
ESRS S4-1 Policies regarding consumers and end users, paragraph 16	Annex I, Table 3, Indicator 9 and Annex I, Table 1, Indicator 11	N/A	N/A	N/A
ESRS S4-1 Failure to comply with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines, paragraph 17	Annex I, Table 1, Indicator 10	N/A	Annex II to Delegated Regulation (EU) 2020/1816 and Article 12(1) of Delegated Regulation (EU) 2020/1818	N/A
ESRS S4-4 Human rights issues and incidents, paragraph 35	Annex I, Table 3, Indicator 14	N/A	N/A	N/A
ESRS G1-1 United Nations Convention against Corruption, paragraph 10(b)	Annex I, Table 3, Indicator 15	N/A	N/A	N/A
ESRS G1-1 Protection of whistleblowers, paragraph 10(d)	Annex I, Table 3, Indicator 6	N/A	N/A	N/A
ESRS G1-4 Fines imposed for violations of laws against corruption and bribery, paragraph 24(a)	Annex I, Table 3, Indicator 17	N/A	Annex II to Delegated Regulation (EU) 2020/1816	N/A
ESRS G1-4 Rules to combat corruption and bribery, paragraph 24(b)	Annex I, Table 3, Indicator 16	N/A	N/A	N/A

2. Environmental Information

2.1 The EU Taxonomy

Regulatory context

In recent years, attention to ESG issues has accelerated significantly. In this context, Regulation (EU) **2020/852** (hereinafter also referred to as the “**Taxonomy Regulation**”) was adopted in June 2020, introducing a unique classification system aimed at defining **environmentally sustainable economic activities**, promoting comparability among market operators and directing investments towards sustainable development models.

Under the Taxonomy Regulation, an economic activity is considered environmentally sustainable if it meets all of the following criteria:

- 1** it contributes substantially to the achievement of at least one of the six **environmental objectives** set out in Article 9 of the Regulation;
- 2** it **does not cause significant harm** (“Do No Significant Harm” – DNSH) to any of the other environmental objectives;
- 3** it complies with the **minimum social safeguards**, as defined by the principles and guidelines contained in the main international conventions and treaties.

The six environmental objectives identified by the Regulation are:

1. climate change mitigation;
2. adaptation to climate change;
3. sustainable use and protection of water and marine resources;
4. transition to a circular economy;
5. prevention and reduction of pollution;
6. protection and restoration of biodiversity and ecosystems.

For each environmental objective, the European Commission has adopted specific delegated acts containing technical annexes that identify potentially eligible sectors and economic activities, as well as the relevant technical screening criteria (TSC) and conditions for compliance with the DNSH principle.

In particular:

- Delegated Regulation (EU) **2021/2139** defines the technical criteria for the first two environmental objectives (climate change mitigation and adaptation);
- Delegated Regulation (EU) **2021/2178** regulates the reporting of key performance indicators (KPIs) relating to turnover, capital expenditure (CapEx) and operating expenditure (OpEx);
- in 2023, Delegated Regulation (EU) **2023/2485**, which supplements the Climate Delegated Act, and Delegated Regulation (EU) **2023/2486**, relating to the remaining four environmental objectives, were published.

Finally, on 4 July 2025, the European Commission adopted Delegated Regulation (EU) **2026/73**, amending Delegated Regulation (EU) 2021/2178, with the aim of simplifying the content and presentation of the required information, reducing the reporting burden on non-financial companies and introducing, among other changes, the possibility of refraining from assessing eligibility and alignment where economic activities are not financially relevant to the reference KPI.

Lottomatica Group has decided to **avail of these simplifications** starting from the current financial year; therefore, for the purposes of disclosing key performance indicators (KPIs), Annex I of Delegated Regulation (EU) 2021/2178, as amended by the aforementioned Regulation 2026/73, has been applied, allowing non-financial companies to refrain from assessing economic activities where their cumulative impact is less than **10%** of the total KPI denominator.

Following this update, the process adopted by the Group to verify the financial significance of its activities involved a detailed qualitative and quantitative analysis. In fact, through a thorough screening of the financial statement items relating to the denominators of the three KPIs, it was possible to associate the individual accounting components with the sectors and economic activities of Lottomatica Group. In light of the results of the analysis, and as described in more detail in the section 'Contextual information', **considering the prevailing nature of the Group's activities attributable to the gaming sector – not included among those mapped by the EU Taxonomy** – certain economic activities were considered irrelevant and therefore exempted from the eligibility and alignment process with the Taxonomy, as their cumulative weight was less than 10% of the denominator of the individual reference KPIs (Turnover, CapEx). With regard to operating expenses, based on the provisions of Annex I, section 1.1.3, of Regulation (2026/73), Lottomatica Group considered operating expenses to be irrelevant to its business model and therefore refrained from assessing whether the operating expenses related to its economic activities as a whole are eligible for the Taxonomy or aligned with the Taxonomy.

For the remaining KPIs, Lottomatica Group conducted an eligibility analysis, which found that there were no economic activities eligible for the Taxonomy and consequently aligned. Despite this, given the commitment made over time in the context of the European Taxonomy, it would still guarantee compliance with the minimum safeguards. In fact, the Group has carried out its activities in compliance with the provisions of Article 18 of EU Regulation 852/2020, adhering to the principles and guidelines contained in international conventions and treaties. In support of compliance with the minimum safeguards, the Group has also taken into account the issues identified by the Platform on Sustainable Finance: Human Rights, Corruption, Taxation and Competition.

In particular, the Group implements due diligence procedures in the conduct of its economic activities and has adopted specific tools, such as the Code of Ethics and the Supplier Code of Conduct, which clearly define the values and principles with which all parties with whom it has relationships

must comply, as well as an Organisation, Management and Control Model in accordance with Legislative Decree no. 231/2001. In addition, Lottomatica has adopted various policies²⁴ aimed at protecting human rights, including the Company Policy on the Protection and Safeguarding of Human Rights, the Diversity and Inclusion Policy and the Gender Equality Policy.

Specifics of the disclosure accompanying the KPIs of non-financial companies

Accounting principles

This section describes the criteria for determining the KPIs for Revenue, CapEx and OpEx in accordance with Annex I of Delegated Regulation (EU) 2021/2178, as amended by Delegated Regulation (EU) 2026/73. Specifically:

KPI	Description	Consolidated financial statements References
Turnover	The numerator is represented by net revenues from the sale of the Group's products and services attributable to eligible activities and/or aligned with the EU Taxonomy. The denominator is identified by reference to the "revenues" item in the Consolidated Comprehensive Income Statement for 2025, prepared in accordance with IAS 1.82(a).	Note 8.1: Revenues
CapEx	The numerator represents the portion of capital expenditure recorded under assets in the consolidated financial statements that is associated with eligible and/or aligned activities. The denominator includes increases in tangible and intangible assets during the year before depreciation, amortisation, impairment and any revaluation, including those resulting from remeasurements and write-downs, and excludes changes in fair value. The denominator also includes increases in tangible and intangible assets arising from business combinations.	Notes 9.1, 9.3, and 9.4: Intangible Assets; Tangible Assets; Right of Use
OpEx	The numerator corresponds to the portion of operating expenses included in the denominator that is associated with eligible and/or aligned activities. The denominator includes non-capitalised direct costs related to research and development, building renovation measures, short-term leasing, maintenance and repair, as well as any other direct expenses related to the day-to-day maintenance of property, plant and equipment, carried out by the company or by third parties to whom these activities are outsourced, necessary to ensure the continuous and effective functioning of these assets.	The OpEx defined by the European Taxonomy differs from that reported in the consolidated financial statements, as it only includes the direct costs of maintenance and repair of tangible assets, excluding many other operating expenses. This makes direct reconciliation difficult, as these costs may be distributed across different accounting items in the consolidated financial statements.

The data relating to turnover, capital expenditure and operating expenditure used to calculate the KPIs were extracted from the Group's general and analytical accounting systems.

Contextual information

In accordance with Annex I of Delegated Regulation (EU) 2021/2178, as amended by Delegated Regulation (EU) 2026/73, and in line with the methodology defined above, Lottomatica carried out a detailed analysis of each KPI in order to assess its materiality with respect to the 10% threshold. The analysis was conducted starting from the individual components of the denominators, with the

²⁴ For further information on policies relating to Social Minimum Safeguards, please refer to the "Summary of Policies" section in the "General Information" chapter.

aim of identifying any associations with the economic activities provided for in the Taxonomy and determining their cumulative financial relevance.

The contextual information for each KPI under the Taxonomy is therefore provided below.

Contextual information on the KPI relating to turnover

With regard to **Turnover**, in accordance with paragraph 1.1.1 of Delegated Regulation 2021/2178 and Delegated Act 2026/73, following an in-depth analysis of revenues from the Operating Sectors and their association with the economic activities of the Taxonomy, no eligible activities were identified. In particular, since the activities related to the Group's core business differ from those identified in the Climate Delegated Act and the Environmental Delegated Act, for the current financial year, the entire turnover is attributable to activities that are not eligible for the EU Taxonomy. The denominator of turnover, as described in the previous paragraph, corresponds to the Group's revenues reported under "Revenues" in the Consolidated Comprehensive Income Statement as at 31 December 2025, amounting to € 2,247 million.

Contextual information on the CapEx KPI

With regard to the **CapEx** KPI, in accordance with paragraph 1.1.2 of Delegated Regulation 2021/2178 and Delegated Act 2026/73, the Group carried out a detailed analysis of the components and investment lines of the KPI denominator, examining in particular increases in tangible and intangible assets, business combinations and rights of use. This analysis made it possible to identify potential associations with the areas of the Taxonomy and with sectors such as "Transport", "Construction and real estate activities" and "Information and communication", as well as with the related potentially eligible economic activities, including ancillary activities related to the Group's corporate fleet, the renovation and efficiency improvement of buildings, and activities related to data processing and management. However, the cumulative capital expenditure associated with them was below the materiality threshold of 10%, amounting to approximately 8.5% of total CapEx KPI (€329 million), and was therefore not significant from a financial point of view. In light of the provisions of Article I of Delegated Act 2026/73, the Group has therefore decided to refrain from assessing the eligibility and alignment with the Taxonomy for these activities, as they are not relevant to the reference denominator.

Contextual information on the OpEx KPI

With regard to the **OpEx** KPI, in accordance with paragraph 1.1.3 of Delegated Regulation 2021/2178 and Delegated Act 2026/73, the Group carried out a detailed analysis of cost lines, identifying those attributable to the categories expressly mentioned in the Delegated Regulation and reported in the paragraph "Accounting principles". The result of this analysis determined a value of €30.5 million for the denominator, corresponding to 2.1% of the Group's total operating expenses. In light of the provisions of the Delegated Regulation and considering the low value of this ratio, which highlights the reduced incidence of the cost categories required by the Taxonomy, generally geared towards rewarding business models not strictly equivalent to that of the Group, the OpEx KPI is to be considered financially immaterial. This result reflects the nature of the Group's operating model, in which costs related to, for example, "Services from operators and collectors", "Gaming platform licence fees", "Concession fees" and "Marketing expenses" are more significant.

Taxonomy Template

Model 1

Share of turnover, capital expenditure (CapEx), operating expenditure (OpEx) deriving from products or services associated with economic activities eligible for or aligned with the taxonomy – Disclosure for the year 2025 (summary KPI)

KPI	Financial year (2025)														
	Total	Share of activities eligible for the taxonomy	Activities aligned with the taxonomy	Share of activities aligned with the taxonomy	Breakdown of activities aligned with the taxonomy by environmental objective						Share of enabling activities	Share of transition activities	Activities considered immaterial and not assessed	Activities aligned with the taxonomy in the previous financial year (2024)	Share of activities aligned with the taxonomy in the previous financial year (2024)
					Climate change mitigation	Adaptation to climate change	Water	Circular economy	Pollution	Biodiversity					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	€ million	%	€ million	%	%	%	%	%	%	%	%	%	%	€ million	%
Turnover	2,247	-	-	-	-	-	-	-	-	-	-	-	-	0	0
CapEx	329	-	-	-	-	-	-	-	-	-	-	-	8.5	0	0
OpEx	30.5	-	-	-	-	-	-	-	-	-	-	-	-	0	0

Column (2) shows the denominators of the KPIs in question.
 Column (3) shows the share of the KPI denominator associated with the total eligible economic activities, whether or not they are aligned with the taxonomy.
 Column (5) shows the share of the KPI denominator associated with the total economic activities aligned with the taxonomy.
 Columns (6) to (11) show the share of the KPI denominator associated with economic activities aligned with the taxonomy that contribute substantially to the environmental objective in question.
 Column (12) shows the share of the KPI denominator associated with economic activities aligned with the taxonomy that are enabling economic activities.
 Column (13) shows the share of the KPI denominator associated with economic activities aligned with the taxonomy that are transitional economic activities.
 Column (14) shows the share of the KPI denominator associated with economic activities that are considered irrelevant for the purposes of the KPI in question and are not assessed in terms of eligibility and alignment with the Taxonomy.
 Column (16) shows the share of the KPI denominator for the 2024 financial year associated with the total economic activities aligned with the taxonomy in the 2024 financial year.

2.2 Climate change [ESRS E1]

Environmental protection is a fundamental pillar of the company's strategy and is essential to ensuring sustainable and lasting growth over time, which the Group aims to achieve by paying particular attention to energy consumption and greenhouse gas emissions, and by ensuring virtuous behaviour throughout the value chain. Below is a list of IROs identified as material through the double materiality analysis, which Lottomatica is committed to managing through specific policies and concrete actions based on the concepts of climate change mitigation and energy consumption.

ESRS E1 – Climate Change					
ESRS (Sub-Topic)	IRO	Description	Positive / Negative Actual / Potential	Time Horizon	Value Chain
Climate change mitigation	I	Generation of greenhouse gas emissions across all stages of Lottomatica Group production chain	Negative Actual	Short Medium Long	Own Operations Upstream Downstream
	R	Inadequate or partial compliance with the environmental legislation		Short Medium Long	Own Operations
Energy	I	Energy consumption from renewable sources across all stages of the production chain	Positive Actual	Short Medium Long	Own Operations Upstream Downstream
	R	Inadequate or partial compliance with the environmental legislation		Short Medium	Own Operations

Strategy

Disclosure requirement E1-1

Transition plan for climate change mitigation

Although the Company has not formalized a transition plan for climate change mitigation as defined in Delegated Regulation (EU) 2023/2772, Annex 2, Table 2, in 2025 Lottomatica defined a new transition plan integrated into its broader environmental strategy, known as **LESS** (Lottomatica Environmental Sustainability Strategy), approved by the Chief Executive Officer and the Board of Directors. This strategy is structured into three areas, with related objectives and macro-activities, in line with the requirements of the new ESRS:

- **Climate Change:** measuring and minimising the Group's emissions, and conducting business activities according to criteria aimed at preventing and mitigating climate change;
- **Resource & Circular Economy:** monitoring and reducing resource consumption, including through the promotion of circular economy initiatives;
- **Governance:** ensuring compliance with the national and European regulations, while fostering the growth and dissemination of environmental awareness and a sense of responsibility.

The transition plan sets **reduction targets** compared to the estimated greenhouse gas emissions generated by activities in the base year 2024 verified in accordance with ISO 14064-1:2018. It is based on the results of the greenhouse gas emissions inventory and scenario analyses developed as part of the project to define decarbonisation levers, providing a reference framework for industrial and financial planning. This plan is overseen by the External Relations & Communication

function in collaboration with the Environmental Sustainability Committee, has been shared with the Board's Internal ESG Committee and subsequently approved by the Chief Executive Officer in December 2025.

The transition plan represents a structured climate strategy exercise extended across the entire value chain, including Scope 3 emissions, which account for the majority of the Group's overall emissions footprint (approximately 90%). Compared to the base year 2024, Lottomatica is committed to **reducing Scope 1 and Scope 2 emissions by 14% and Scope 3 emissions by 16% by 2030**. These targets have been defined with reference to the Science Based Targets initiative (SBTi) framework and, although not yet fully aligned with the 1.5°C global warming limitation scenario set out in the Paris Agreement, they reflect the Group's progressive approach to decarbonisation, aimed at furthering the goal of "Well below 2 degrees" enshrined by the same Agreement, and will be further strengthened in light of developments in the regulatory, technological and market environment.

In this regard, it should be noted that the Scope 1 emissions from Lottomatica's headquarters derive mainly from a fossil gas-fired trigeneration plant. In the Italian context, this solution is generally considered energy-efficient; however, the use of natural gas still entails significant Scope 1 emissions. As it is not currently possible to plan investments in the head office or to switch to biomethane, these emissions represent a constraint on the achievement of more ambitious reduction targets. By contrast, Scope 2 emissions have already been reduced to zero through the purchase of electricity from certified renewable sources.

Following an analysis of the main emission sources and feasibility assessments of the actions that can be implemented, specific initiatives have been identified to reduce Scope 1, Scope 2 and Scope 3 emissions, organised by area of intervention: Energy Impact, Green IT, Green Mobility, Green Procurement & Supply Chain Engagement, Resources and Waste, and Circular Economy. Specifically, the Group has identified the following decarbonisation levers, which have been integrated into the emission reduction curves and considered for the achievement of the climate targets²⁵:

- **Energy Impact:** maintenance and strengthening of the high coverage of electricity consumption from certified renewable sources (Guarantees of Origin) for operational sites and points of sale;
- **Green IT:** efficiency improvement of the technological infrastructure and progressive adoption of digital and hosting services powered by renewable energy;
- **Green Mobility:** reduction of emissions linked to corporate mobility through fleet renewal with lower-impact vehicles and the promotion of sustainable mobility solutions for commuting between home and work;
- **Green Procurement & Supply Chain Engagement:** integration of environmental criteria into supplier qualification, evaluation and monitoring processes and implementation of structured value chain engagement programmes.

The identification of decarbonisation trajectories also took into account the evolution of the reference context, through the use of climate and energy scenarios developed by internationally recognised institutions (including the IEA, IPCC, the Ministry of Enterprise and Made in Italy and other authoritative sources).

²⁵ For further details on individual initiatives, implementation methods and the related emission impacts, please refer to the "Actions and resources related to climate change policies" and "Objectives related to climate change mitigation and adaptation" sections in chapter "2.2 Climate change [ESRS E1]".

In addition, Lottomatica has identified further internal initiatives that contribute to the overall sustainability process and climate change mitigation, which fall within the following areas:

- **Resources & Waste:** reduction of material use through the progressive digitisation of processes and the adoption of paperless operating models;
- **Circular Economy:** extension of the life cycle of electronic products and related components through repair, reuse and material recovery.

Lottomatica Group has launched a dedicated and formalised **financial plan** to support the transition plan, providing for the allocation of specific CapEx and OpEx resources for the implementation of the main decarbonisation levers identified²⁶. Specifically, the Group has allocated approximately € 2 million to support the priority initiatives identified, in line with the emissions reduction trajectory for 2030.

Finally, it should be noted that the Group is not currently included in any EU climate indices formally aligned with the Paris Agreement.

Compared to the decarbonisation plan presented in the 2024 Statement, the Group has carried out an in-depth analysis of its emission targets, modifying the baseline year and the temporal horizons for achieving the objectives. The update of the plan was necessary to reflect the expansion of the Group's scope and, specifically: regulatory evolution regarding the purchase of guarantees of origin for biomethane (identified in the previous plan as the main lever for Scope 1); the achievement of the Scope 2 emissions reduction target; the methodological change for measuring Scope 3 emissions, from spend-based to activity-based.

Disclosure
requirement
ESRS 2 SBM-3

Material impacts, risks and opportunities and their interaction with the company's strategy and business model

In 2025, Lottomatica continued the Climate Risk Assessment process aimed at updating the **assessment of physical and transition risks related to climate change** that could affect the Group's activities. Specifically, the risks analysed include both acute and chronic physical risks, namely phenomena such as river and coastal flooding, cyclones or tornadoes, hailstorms, landslides or avalanches, forest fires, strong winds, water shortages, heat waves and cold spells. Transition risks, on the other hand, include risks related to regulatory, technological, market and reputational factors.

These risks were identified by Lottomatica within the broader context of alignment with the main climate reporting frameworks, through a detailed analysis that included the following phases:

- mapping of climate risks;
- assessment of Lottomatica's level of vulnerability to climate risks;
- analysis and quantification of the financial impacts associated with climate risks;
- possible integration into the risk management framework –ERM Model.

²⁶ Although the Group's activities fall within the scope of the "EU Taxonomy Regulation", in view of the application of amendment 2026/73, the share associated with the numerators of each KPI was below the 10% materiality threshold. Therefore, the related quantitative values were not reported. For further information, please refer to paragraph "2.1 EU Taxonomy".

For the purposes of the analysis, the Group's main strategic assets were identified, including its headquarters, gaming halls, betting shops, suppliers, affiliates and production sites. In relation to their geographical distribution, these assets are potentially exposed to physical risks, primarily extreme heat waves, fires, coastal flooding and heavy rainfall, which may result in temporary interruptions to operations.

A map of the main climate risks was therefore developed, defining Lottomatica's vulnerability and, where possible, providing a financial quantification in line with the guidelines of the main reference ratings, in particular the CDP (Carbon Disclosure Project), as well as the CSRD and, specifically, the ESRS E1 standard.

The Climate Risk Assessment conducted on the identified assets indicated that **there are no critical risk areas**, even when considering the worst-case climate scenario²⁷. In particular, for all the assets identified, the impact in terms of business interruption days (BID) due to acute physical risks is less than ten days, and is therefore not significant. In addition, an estimate of the financial impact was carried out for the gaming halls belonging to the retail network.

Although the analysis concluded that climate-related physical and transition risks were not material, the results of the Climate Risk Assessment were nevertheless integrated into the Group's Enterprise Risk Management system in order to monitor and oversee any future developments. Moreover, the immateriality of the aforementioned risks ruled out the need to conduct an analysis of the resilience of the strategy and business model in relation to climate change.

Oversight of climate change risks is entrusted to the Board of Directors, while at the managerial level the assessment of physical and transition risks is the responsibility of the Environmental function, coordinated by the Responsible Gaming, Environmental & Regulatory Evolution Senior Manager; the Risk, Ethics & Compliance function, led by the Chief Risk, Ethics & Compliance Officer, monitors the risks covered by the ERM Model, which also include environmental risks.

During the year, following internal energy efficiency analyses and assessments of technological developments in digital infrastructures, Lottomatica also identified a technological opportunity linked to the progressive adoption of more energy-efficient technologies, although not material based on the double materiality analysis. In fact, the evolution of digital technologies, together with the increasing availability of less energy-intensive equipment and services, represents a concrete lever for reducing electricity consumption and the environmental impact associated with the Group's technology park. This opportunity is particularly relevant given the extensive use of technological infrastructure to support Lottomatica's operational activities, especially in the offices, in direct and indirect sales rooms, and at the suppliers' facilities. The renewal of the technology infrastructure will therefore enable the Group to innovate processes and products, strengthen the resilience and sustainability of the value chain and reduce energy consumption, while also facilitating eventual access to future green financing instruments.

Furthermore, in order to assess how climate change may generate opportunities for its business model and economic and financial performance, the Group carried out an in-depth internal, benchmark and market analysis. In particular, the European and Italian policies, together with the market

²⁷ The climate risk analysis was conducted considering the scenarios projected by the IPCC RCPs (Representative Concentration Pathways 2.6, 4.5, 6.0 and 8.5) over the time horizons of 2025 and 2030. The IPCC classification was also used to represent different climate transition scenarios, each with distinct implications in terms of policies and technologies.

trends, indicate an increase in electricity production from renewable sources, while analyses by the International Energy Agency (IEA) show a gradual improvement in the Italian energy mix over time. Considering that Lottomatica's main strategic assets are located in Italy, this development represents a potential opportunity for the Group, although not material based on the double materiality analysis, as the lower production costs of renewable sources are expected to contribute to a reduction in the average market price of electricity, thereby also lowering electricity procurement costs with a positive short-term impact on EBITDA.

Management of impacts, risks, and opportunities

Disclosure requirement E1-2 Policies related to climate change mitigation and adaptation

Environmental protection is a strategic priority for the Group, which is committed to preventing, managing and, where possible, reducing the environmental impact generated by its operations, whether carried out directly or through suppliers and partners, including through the adoption of **specific policies**²⁸. With this in mind, the Environmental Sustainability Policy, addresses issues related to climate change mitigation, energy efficiency and the promotion of renewable energy, with the aim of reducing energy consumption and, consequently, emissions. Furthermore, Lottomatica recognises its role as an enabler of energy transition along the supply chain and, through its Green Procurement Policy, promotes preference criteria for suppliers who are attentive to environmental issues – including compliance with environmental regulations, the adoption of certified environmental management systems, emissions reporting in accordance with the GHG Protocol, the presence of decarbonisation plans – progressively orienting its supplier base towards solutions with a lower environmental impact²⁹.

Disclosure requirement E1-3 Actions and resources related to climate change policies

With the goal of mitigating the negative effects generated by climate-altering emissions, in line with the transition plan, the Group has identified a set of actions included in the emission reduction curves, listed below by decarbonisation lever, as well as supporting initiatives that contribute to Lottomatica's strategic path but have not been directly considered in the calculation of the emission targets³⁰. In particular, the **decarbonisation levers** included in the transition plan and integrated into the emission curves relate to the following areas:

- **Energy Impact.** The energy transition is a key lever for reducing the Group's environmental impact, given its extensive network of operational sites and points of sale. Through this lever, Lottomatica intends to maintain its current level of electricity consumption coverage over time through renewable energy certified by Guarantees of Origin. In this regard, in 2025, over 90% of the emissions generated by electricity consumption will derive from GO-certified renewable sources and will include 100% of directly managed venues.

28) For further information on the policies adopted by the Group regarding climate change mitigation, please refer to the "Summary of policies" section in the "General information" chapter.

29) For further information on aspects related to Green Procurement, please refer to Disclosure Requirement G1-2 in chapter "4.1 Business Conduct [ESRS G1]".

30) For further details on the actions and economic amounts in terms of CapEx and OpEx related to the economic activities identified in accordance with Commission Delegated Regulation (EU) 2021/2178, please refer to section "2.1 The EU Taxonomy" of this chapter.

- **Green IT.** Green IT is a key strategic lever for improving technological efficiency and reducing the environmental impact of digital services, contributing to the reduction of indirect emissions associated with IT infrastructure and device usage. The planned initiatives aim to renew and enhance the efficiency of the technology park, as well as to optimise the way users employ digital tools. The main actions include:
 - **Transition to Green Hosting Services**, with the objective of adopting suppliers powered 100% by renewable energy by 2030, thereby reducing the contribution of digital infrastructure to indirect emissions;
 - **Adoption of Dark Mode** through optimised interfaces to reduce screen brightness and energy consumption;
 - **Optimisation of digital device usage**, promoting the transition from desktop to mobile use where possible, with benefits in terms of reduced energy consumption;
 - **Introduction of high-efficiency technologies** through the renewal of the device fleet and the adoption of technological solutions with lower energy consumption.
- **Green Mobility.** The Group aims to reduce climate-altering emissions through sustainable mobility initiatives targeting both the company fleet and employee commuting. The planned projects combine technological interventions, shared mobility solutions and behavioural incentive tools. In particular:
 - **Decarbonisation of the company fleet** through the use of HVO (Hydrotreated Vegetable Oil) and the gradual adoption of hybrid and electric vehicles. The Group continues to periodically renew its fleet with more efficient models with a lower environmental impact. With regard to the use of biomethane, previously considered among the potential decarbonisation solutions, it was subsequently excluded due to critical issues related to supply chain availability, the time required to develop production capacity and prevailing market conditions, which limited its effective use in the short to medium term;
 - **Corporate Mobility Management**, a platform developed by the Group that leverages MaaS (Mobility as a Service) technology to promote the use of public transport and other forms of sustainable mobility for commuting between home and work;
 - **Increase in company shuttle routes** to support collective travel by employees to operational sites.
- **Green Procurement & Supply Chain Engagement.** In order to reduce emissions across its supply chain, the Group promotes supplier management programmes by assessing suppliers' ESG performance and integrating sustainability criteria into selection, qualification and monitoring processes. The Group uses the Synesgy platform as its central assessment tool and, since 2025, has also implemented an external auditing process to verify the information provided by suppliers on the platform, carrying out more than 40 on-site audits³¹.

In addition to actions directly attributable to Lottomatica, the transition plan also takes into account contextual initiatives. For example, plans are in place to increase the use of electric vehicles and HVO along the value chain, enabling Lottomatica Group to further reduce its emissions.

31) For further information on aspects related to Green Procurement, please refer to Disclosure Requirement G1-2 in chapter "4.1 Business Conduct [ESRS G1]".

In addition to the levers described, the Group has implemented further initiatives within the LESS strategy that contribute to the broader context of corporate sustainability:

- **Resources and Waste.** The progressive digitisation of the processes through tools like the GoSign platform will enable a continuous reduction in paper consumption, supporting the transition towards a fully paperless operating model³².
- **Circular Economy.** Through initiatives dedicated to the circular economy, the Group promotes the extension of the life cycle of electronic devices and the reduction of technological waste. In particular, the Repair Lab represents a key internal facility for equipment management, supporting the maintenance, repair and upgrading of devices used in business operations. Circular economy initiatives also include the reuse and donation of still-functional devices, separate material collection and the progressive digitisation of internal processes, contributing to reduced resource consumption and improved operational efficiency³³.
- **Maintenance of ISO 14001:2015 certification.** In 2025, the Group maintained its environmental management system certifications based on the risk management principle (ISO 14001), renewing all certifications subject to maintenance, audits and guaranteeing 80% coverage of the Group's business activities.
- **GHG emissions verification in accordance with ISO 14064-1:2019.** In support of its carbon management policies and commitment to environmental sustainability, during the year the Group obtained verification of its greenhouse gas emissions for 2024 in accordance with the UNI EN ISO 14064-1:2019 standard, certifying their correct quantification and reporting in line with the international standards.
- **E – GAP:** Through its partnership with E-GAP, launched in 2023 and continuing in 2025, the Group enables employees at its headquarters to recharge their electric vehicles on the move and at a reduced rate, contributing to climate change mitigation.

The tables below summarise the initiatives launched by Lottomatica in relation to climate change. In particular, the scope of application and related time frames are indicated for each action. The type and amount of financial resources used for their implementation are reported only for actions considered material from a financial point of view³⁴.

32) For further information on aspects related to resources and waste, please refer to Disclosure Requirement E5-2 in chapter "2.3 Use of resources and circular economy [ESRS E5]".

33) For further information on aspects related to the circular economy, please refer to Disclosure Requirement E5-2 in chapter "2.3 Resource use and circular economy [ESRS E5]".

34) For further information on the materiality threshold identified by the Group for reporting the financial amounts of the actions, please refer to the paragraph 'Further considerations' in chapter "1.1 Criteria for preparation".

Main actions	Field of application	Time horizons
Initiatives related to the transition plan launched		
Coverage through Guarantees of Origin for the use of electricity from renewable sources (<i>Energy Impact area</i>)	Dealer's direct network showrooms; Offices	2030
Hosting services: 100% renewable energy supply (<i>Green IT area</i>)	Hosting service providers for Lottomatica Group S.p.A. and Agesoft S.r.l.	2030
Mobile vs desktop (<i>Green IT area</i>)	WebApp and mobile digital platforms	2030
Replacement of the company's diesel fleet with electric and hybrid cars (<i>Green Mobility area</i>)	Replaceable non-commercial vehicles of Lottomatica Group	2030
Corporate Mobility Management: Company app for carpooling incentives (<i>Green Mobility area</i>)	Movement of employees at the headquarters	2028*
Corporate Mobility Management: shuttle incentive (<i>Green Mobility area</i>)	Movement of employees at the headquarters	2028*
Supplier involvement in ESG assessment (<i>Green Procurement area</i>)	Lottomatica Group suppliers	2030
Initiatives related to the transition plan to be launched		
Use of HVO (<i>Green Mobility area</i>)	Lottomatica Group, including commercial vehicles	2030
Dark Mode (<i>Green IT area</i>) ³⁵	WebApp and mobile digital platforms	2028
High-efficiency technologies and renewal of device fleets (Raspberry) (<i>Green IT area</i>)	Virtual PCs and Virtual Decoders in the halls	2028
Corporate Mobility Management: Public transport discounts (<i>Green Mobility area</i>)	Movement of employees at the headquarters	2028*
Additional initiatives		
Maintenance of ISO 14001:2015 certification	Betflag S.p.A.; Big Easy S.r.l.; GBO Italy S.p.A.; Gamenet S.p.A.; Lottomatica Videtot Rete S.p.A.; Marim S.r.l.; PWO S.p.A.; Totosi S.r.l.	Each year
GHG verification in accordance with ISO 14064-1:2018	Lottomatica Group	Each year
E – GAP (<i>Green Mobility area</i>)	Headquarters	2025

*The investment plan has been approved for a three-year period (2025-2028) and may be subject to updates.

Main actions ³⁶	Type of financial resources	CapEx (€)	OpEx (€)	Link with financial statement items	Future financial resources (€)
Initiatives related to the transition plan					
Hosting services: 100% renewable energy supply	Provision of Services	-	480,000.00	Cost of services – Technical assistance and network management	480,000.00
Corporate Mobility Management: shuttle service incentive	Provision of Services	-	146,293.00	Personnel costs – Other personnel costs	254,540.00

The Group's ability to implement the actions described is closely linked to the availability of human, technological, organisational and financial resources, which are taken into account in the definition of the transition plan. Furthermore, access to competitive sources of financing that are also aligned with ESG criteria is an enabling factor for the implementation of these initiatives.

35) It should be noted that, with reference to the subsidiary Totosi, the preliminary activities for the implementation of the initiative have already commenced. The 'to be launched' classification reflects the implementation status at a Group level.

36) With regard to climate change mitigation initiatives and actions, these have been reported without monetary reconciliation to the KPIs of Regulation (EU) 2021/2178. This approach stems from the adoption in FY 2025 of amendment 2026/73, which provides for the non-reporting of taxonomic KPI numerators if the materiality threshold is less than 10%.

Metrics and targets

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E1-4

Objectives related to climate change mitigation and adaptation

Lottomatica Group is committed to actively contributing to climate change mitigation through a **decarbonisation process** with a time horizon in 2030, in line with **IPCC** recommendations, **SBTi** guidelines and **key European regulations**. The transition plan supports the provisions of the Group's Environmental Sustainability Policy and reinforces its commitment to the progressive reduction of direct and indirect emissions across the entire value chain. Through the levers described above, the Group plans to **reduce Scope 1 and Scope 2 emissions by 14% by 2030**, with a significant contribution deriving from initiatives relating to the company fleet and energy procurement. In addition, the Company has set a target to reduce **Scope 3 emissions by 16% by 2030** through targeted actions along the value chain, with particular reference to the areas of Green IT, Mobility Management and Green Procurement.

Emissions	Base year	Base value	Target year	Target value	% reduction
Scope 1 & 2 Emissions	2024	6,677 tCO ₂ e	2030	5,749 tCO ₂ e	-14%
Scope 3 Emissions	2024	73,673 tCO ₂ e	2030	61,683 tCO ₂ e	-16%

Methodologies and assumptions for setting targets

The definition of the decarbonisation targets is based on the Group's **carbon footprint** for FY 2024, verified in accordance with the **ISO 14064 standard** and consistent with the consolidated scope. The year 2024 has been identified as the base year for defining the transition plan and emission reduction targets, as it represents a financial year with an updated organisational scope that is more representative of the Group's structure and incorporates a methodological framework capable of ensuring a more solid, accurate and reliable database.

Compared with the targets set in the previous financial year, the target of reducing emissions related to the energy purchased for offices and points of sale, set at 95%, was fully achieved, standing at approximately 97% in relation to the considered scope.³⁷ Furthermore, in 2025 the Group reviewed and updated its Scope 1, 2 and 3 emissions reduction targets, in light of the reasons described above. The targets, approved in December 2025 and currently in force, reflect a more advanced methodological and strategic framework than that of the previous year and form the basis for monitoring, starting from 2026, the Group's emissions performance.

In order to define future emission trajectories, the Group's development dynamics were taken into account and a **Business As Usual (BAU) reference scenario** was established, representing the expected evolution of the emissions in the absence of further structural decarbonisation measures beyond those already planned. Emissions were projected to 2030 using a compound annual growth rate (CAGR) in order to realistically represent the evolution of the Group's scope and business volumes. In addition, the definition of the targets was informed by the principles and

³⁷) The scope included the Rome headquarters and all national sites where Group companies have direct control over utilities, with the exception of Distante S.r.l. (acquired by the Group during 2025).

methodologies of the SBTi framework, used as a technical reference to assess the consistency of the targets with the internationally recognised climate scenarios.

The target-setting process also involved internal stakeholders, including the relevant corporate functions (in particular External Relations & Communication, Purchasing & Shared Services, and Digital & Betting) and the Environmental Committee, as well as external stakeholders, namely some of the Group's main suppliers.

The emission reduction targets can be achieved through reduction levers, as described in Disclosure Requirement E1-3, which include both initiatives already in place within Lottomatica and actions that may be implemented in the medium term, as well as potential contextual developments that could contribute to the target's achievement. The contribution of each individual lever that enabled the development of the transition plan from the base year 2024 to the target year 2030 is shown below:

Scope 1 and 2

1. Increased use of HVO for the company fleet (-7%);
2. Introduction of plug-in hybrid and electric models (-1%);
3. Procurement of renewable electricity through Guarantees of Origin (GO) (-6%).

Overall, the combined effect of the levers described above enables the Group to forecast an overall reduction in Scope 1 and Scope 2 emissions of 14% by 2030 compared to the base year 2024, in line with the decarbonisation curves developed.

Scope 3

- Increase in the percentage of recycled materials in IT and Cabinet spare parts, both for the purchase of goods and capital goods (-0.2%);
- Hosting services: use of electricity from renewable sources by suppliers (-0.2%);
- Increased use of HVO by transport and logistics providers (-4%);
- Mobility management initiatives (-1.7%);
- Greater use of electric vehicles and HVO by customers travelling to points of sale (-6.6%);
- Evolution of the national energy mix towards renewable sources, optimisation of digital device usage and introduction of dark mode (-1.5%);
- Technological renewal of devices with more energy-efficient solutions and the introduction of new devices to replace traditional PCs (-0.6%).

Overall, the combined effect of directly implementable levers and contextual developments has enabled the Group to forecast an overall reduction in Scope 3 emissions of 16% by 2030 compared to the base year 2024, in line with the decarbonisation curves developed.

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E1-5**Energy consumption and energy mix**

Electricity consumption in the offices, gaming rooms and points of sale represents the largest sources of direct and indirect energy use, the values of which have been aggregated in the following table and calculated in MWh.

Fuel consumption	u.m.	2025	2024
From non-renewable sources			
Methane gas for heating		15,498.50	15,303.74
Natural gas for transport		141.94	0.16
Diesel fuel for motor vehicles		10,379.88	8,284.91
Petrol for motor vehicles	MWh	3,654.18	2,342.06
LPG for motor vehicles		78.28	41.42
From renewable sources			
HVO biodiesel for transport		87.22	26.19
Total fuel consumption		29,840.00	25,998.50
Purchased energy			
	u.m.	2025	2024
Electricity purchased from non-renewable sources		1,247.98	1,544.14
Electricity purchased from nuclear sources		0	0
Electric energy purchased from renewable sources	MWh	27,938.71	26,392.00
Heat purchased for district heating		89.95	64.96
Total energy purchased		29,276.64	28,001.10
Total energy consumption			
	u.m.	2025	2024³⁸
Total energy consumption from fossil fuels		31,090.71	27,581.41
Total energy consumption from nuclear sources		0	0
Total energy consumption from renewable sources		28,025.93	26,418.19
<i>of which: consumption of fuels from renewable sources, including biomass (which also includes industrial and urban waste of biological origin), biofuels, biogas, hydrogen from renewable sources</i>	MWh	87.22	26.19
<i>of which: consumption of electricity, heat, steam and cooling from renewable sources, purchased or acquired</i>		27,938.71	26,392.00
<i>of which: consumption of renewable energy self-produced without the use of fuels</i>		0	0

38) For the sake of completeness, it should be noted that the figures for the 2024 financial year have been restated following some minor refinements in the calculation methodology.

Gross GHG emissions from Scope 1, 2, 3 and total emissionsDisclosure
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Total emissions	u.m.	2025	2024
Scope 1 Emissions			
Scope 1 gross emissions	tCO ₂ e	7,003.48	5,956.46
Scope 1 emissions covered by regulated emissions trading schemes	%	0	0
Scope 2 Emissions			
Scope 2 gross emissions (location-based)	tCO ₂ e	5,871.65	6,666.06
Scope 2 gross emissions (market-based)		570.33	720.63
Scope 3 Emissions			
Total gross indirect Scope 3 emissions (location-based)		73,467.70	73,868.86
Total gross indirect Scope 3 emissions (market-based)		72,247.87	73,259.59
1. Purchased goods and services		6,353.55	4,360.03
<i>Subcategory: Cloud computing and data centre services</i>		240.71	238.54
2. Capital goods		21,253.15	14,132.16
3. Fuel and energy-related activities (not included in Scope 1 or 2) (location-based)		2,779.43	2,537.42
3. Fuel and energy-related activities (not included in Scope 1 or 2) (market-based)	tCO ₂ e	1,559.61	1,928.10
4. Upstream transport and distribution		5,755.24	6,250.43
5. Waste generated during operations		23.26	209.01
6. Business travel		269.71	351.50
7. Employee commuting		3,727.57	3,058.46
8. Upstream leasing activities		N.A.	3,668.29
9. Downstream transport		8,180.58	10,001.84
11. Use of products sold		19,585.20	23,114.71
13. Downstream leasing activities		5,299.29	5,946.54
Total emissions			
Total emissions (location-based)		86,342.83	86,491.45
Total emissions (market-based)	tCO ₂ e	79,821.68	79,936.68

The intensity of greenhouse gas emissions in relation to net revenues³⁹ is a key indicator for assessing the Group's environmental efficiency.

Emissions intensity relative to net revenues	u.m.	2025	2024
Total emissions (location-based) relative to net revenues	tCO ₂ e / €	0.0000384	0.0000431
Total emissions (market-based) relative to net revenues		0.0000355	0.0000398

With the exception of Scope 1 emissions, which in absolute terms show an increase in 2025 compared to the previous year mainly due to business growth and the expansion of the commercial network, overall emissions show a reduction compared to 2024, reflecting the improvement in carbon efficiency relative to business growth.

39) For further details on net revenues used to calculate emissions intensity, please refer to the section entitled "Revenues" in the chapter entitled "Group financial performance" in the Management Report.

Estimates and assumptions for calculation

The corporate scope of Lottomatica Group has changed significantly in recent years; therefore, the **methodology used to calculate GHG emissions has been progressively refined**. In particular, starting in 2024, Lottomatica initiated a process of organisational and procedural restructuring that enabled more detailed data collection, replacing the spend-based approaches with methodologies more closely aligned with the specific and physical analysis of the emission sources (activity-based, production-based and distance-based).

In order to ensure the correct interpretation of the greenhouse gas emission trends and their comparability with the previous period, the following significant changes occurred in 2025:

- **Change in the organisational scope (M&A):** during 2025, the Group continued its vertical and horizontal integration process through the acquisition of new companies⁴⁰. This expansion of the consolidation scope resulted in a natural increase in absolute emissions (Scopes 1, 2 and 3) due to the inclusion of the activities of the newly acquired companies. It should also be noted that some directly managed venues were temporarily closed and subsequently reopened with expanded operating areas, resulting in an increase in energy consumption, particularly gas and electricity. Therefore, comparison with the previous year's figures must take into account this structural discontinuity, which, on the basis of a like-for-like comparison, reflects the Group's growth rather than a change in emissions performance.
- **Change in the accounting criterion for capital goods (Scope 3, Category 2):** the methodological approach for calculating emissions from capital goods was revised. While in the 2024 financial year the impact was estimated by allocating an annual share proportional to depreciation, from 2025 onwards the full carbon impact relating exclusively to capital goods acquired in the reference year has been reported. As a result of this change, the 2025 figure reflects the volume of the investments made during the year. However, it was not feasible to apply the same considerations to 2024 for the purposes of a possible adjustment of the emissions reported in that category, due to objective difficulties in reconstructing historical data caused by numerous changes in the Company's scope.
- **Refinement of the impact assessment of acquired logistics (Scope 3, Category 4):** for upstream transport, a weighted conversion factor was used, calculated for 37% of the journey by van and 63% by heavy goods vehicle (refined compared to last year's reporting, where a conservative margin of 30% for van journeys was assumed), for typical express courier routes in Italy (based on ISTAT data). Again, in order to refine the emission factors, for the heavy goods vehicle (HGV) component, rigid vehicles with a mass between 3.5 and 7.5 tonnes were considered, which represents a significant reduction compared to that adopted for 2024.
- **Methodological and value chain review (Scope 3, Category 8):** with a view to continuous improvement and alignment with CSRD requirements, ESRS standards and the GHG Protocol, a review of the relevant emission categories was conducted. In particular, the accounting methodology for gaming devices and terminals was modified. Unlike in the previous financial year, the impact of these assets was reported focusing only on their operating phase (energy consumption during use, therefore reporting in Scope 1 and Scope 2 in the case of assets used within the organisational perimeter, or Scope 3, category 11 'Use of products sold' in the case of assets used in the indirect network), thus excluding the 'Cradle-to-Gate' (C2G) impact of assets acquired through rental or similar forms (see 'revenue share'). This consideration included VLT

gaming machines, which are structurally acquired in such forms. For this reason, category 8 'Upstream leased assets' of Scope 3 has not been valued for 2025, as it is completely linked to the C2G impact (optional according to the GHG Protocol). Furthermore, it was not feasible to apply the same considerations to 2024 for the purpose of a possible adjustment of the emissions reported in this category.

For the purposes of calculating the Group's Carbon Footprint, in 2025 Lottomatica adopted a dual reference framework, enabling greenhouse gas emissions to be reported in accordance with both the **GHG Protocol** and the **ISO 14064:2018 standard**. The methodological procedure adopted to collect and systematise the data and measure the GHG emissions involved the following steps, applied to each Group company within the organisational and consolidation boundaries:

1. **GHG analysis:** for this phase, a training and support workshop was organised by the specialised team to analyse the main emission sources arising from the activities of the individual legal entities of Lottomatica Group. In particular, the business analysis focused on defining the main activities carried out by each company in order to determine the emissions impact profile of each entity. This was achieved through the active participation of both Lottomatica's Environmental Sustainability Committee and the designated representatives (senior management or cross-functional organisational figures with in-depth knowledge of the specific business). As a result, through the analysis of the Scope 1 and Scope 2 emission sources, it was possible to identify the "plants" (single plant, set of plants, or stationary or mobile production processes) within the organisational boundary from which one or more GHG emission sources originate. For indirect Scope 3 emissions, a significance analysis (magnitude, influence and reportability) was also carried out, enabling certain categories to be included or excluded from the subsequent data collection and GHG inventory phases.
2. **GHG data collection:** this phase involved the structured collection of the primary data for all Group companies. By way of example and without limitation, data were collected on activities generating emissions, such as quantities of energy in the form of methane gas (m³), motor fuels (l) or electricity consumed (kWh), materials produced by asset type (kg), and capital goods purchased by asset type (kg), covering over 400 activities with a significant climate-related environmental impact across approximately 110 types of GHG emission sources.
3. **GHG inventory:** for this phase, a list of significant GHG sources was prepared, with the quantification of the relative emissions for each legal entity. The data were subsequently aggregated at Group level. The main emission factors used were those provided by ISPRA and DEFRA, considered appropriate for calculating the Organisation's carbon footprint through the application of activity-based and production-based methodologies. Sector-specific studies were also used for certain GHG-generating activities, such as Cradle-to-Gate factors relating to vehicles and trucks and those associated with the operation of cloud services.

There are no time misalignments in the reporting period with respect to the primary data collected for the measurement of GHG emissions for 2025.

The main contractual instrument used by Lottomatica Group for the purchase of electricity is Guarantees of Origin (GO), electronic certifications issued by the GSE that certify the renewable origin of the sources used for electricity generation. With regard to Scope 2 emissions, under the market-based method, electricity consumption covered by Guarantees of Origin is accounted for using an emission factor of zero, in line with the provisions of the *Greenhouse Gas Protocol – Scope 2 Guidance*. For the remaining portion not covered by Guarantees of Origin, the emission factor

⁴⁰ For further details on changes in the structure of Lottomatica Group, please refer to the section "Scope of consolidation and consolidation criteria" in the chapter "Summary of accounting principles" in the Notes to the consolidated financial statements.

associated with the non-renewable residual fossil fuel mix is applied. At the same time, the location-based method quantifies Scope 2 emissions based on the average Italian energy mix, country in which most of the Group's operations take place. With regard to biogenic emissions, one emission source was identified in the combustion process of HVO (Hydrotreated Vegetable Oil) biodiesel, as it is produced from biological and renewable raw materials, such as waste vegetable oils or animal fats. The calculation of total biogenic emissions used the DEFRA emission factor reported in the "outside the scope" group, as detailed below:

Biofuel	Activity	UOM	GHG/Unit	GHG Conversion Factor 2025	Total Biogenic Emissions (TCO ₂ e)
Biodiesel HVO	9,149.66	litres	kg CO ₂ e of CO ₂ per unit	2.43	22.23

All companies within the Lottomatica Group's CSRD reporting scope were included in the materiality analysis underlying the data collection for the Group's Carbon Footprint. The materiality analysis carried out for each company identified the main categories of GHG emission sources. The Scope 3 emission categories are listed below in the order and nomenclature specified by the GHG Protocol, together with the corresponding calculation methodology adopted.

Cat. 1. Purchased goods and services: weights and quantities were defined based on data relating to the purchase of recurring products or products characteristic of the specific business, which were subsequently converted using material-use conversion factors. In addition to material goods, the services considered relevant and included in the analysis are those of Data Centre and Cloud Services, for which the open-source Cloud Carbon Footprint methodology was applied.

Cat. 2. Capital goods: in this category are included material goods and capital goods capitalised in the asset register and directly related to Lottomatica's business activities, mainly represented by electrical and electronic equipment (i.e. Information Technology), electromechanical equipment (e.g. gaming equipment) and vehicles used for commercial and logistics activities. GHG emissions were calculated using conversion factors relating to the use of IT materials and metals or by applying product carbon footprint values (as per the "Low Carbon Vehicle Partnership" source). Furnishings were considered for the large Billions and Big Easy direct halls and for the Gamenet and Lottomatica Videolot Rete concessionaires. For capital goods, the allocation of GHG emissions for the reference year is calculated entirely, i.e. for the entire C2G of the acquired asset.

Cat. 3. Activities related to fuels and energy (not included in Scope 1 or 2): based on the consumption data reported in Scope 1 and 2, emissions associated with the production and transport of purchased energy were calculated by considering network losses in line with ARERA indicators of 10% for low voltage (LV) and 3.8% for medium voltage (MV). Well-to-tank (WTT) conversion factors were applied for fuels and other forms of imported energy.

Cat. 4. Upstream transport and distribution: based on the kilometres travelled for upstream transport, a weighted conversion factor was applied, calculated as 37% of the journey by van and 63% by heavy goods vehicle, considering typical routes for express couriers in Italy (based on ISTAT data).

Cat. 5. Waste generated during operations: for each of its sites, a Group company is only able to report data on outgoing resources with adequate accuracy where recovery or disposal activities are supported by processes that ensure reliable quantification, either as a result of regulatory

requirements or established operational practices. If, for example, the company procures services from authorised private operators for the collection and treatment of materials and waste (including waste similar to municipal solid waste, or special or hazardous waste) due to regulatory obligations or operational agreements in relation to the local public service available, these operators issue the appropriate documentation which, where applicable, also contributes to reporting through the Single Environmental Declaration Form (MUD). For this reason, at present, the GHG emissions impact can only be calculated for companies that have processes in place for the classification and quantification of outgoing resources as described above. Consequently, operational sites that rely solely on a municipal collection service compliant with Ta.Ri., outside the aforementioned form/MUD cases, may be classified as not generating a significant GHG emissions impact for 2024, also due to the inability to quantify outgoing resources (unless the local public waste manager issues appropriate certification of the quantities of materials collected and their respective destinations). Finally, it should be noted that the distribution of municipal waste between recovery and disposal operations is carried out using the national municipal waste management mix published by ISPRA. In particular, based on the most recent statistics available, 66% of municipal waste is considered to be sent for separate collection, while the remaining portion is attributed to the main disposal methods, divided between incineration (18%) and landfill (15%).

Cat. 6. Business travel: for each recorded mode of transport (short-term car hire, train or plane), the total number of kilometres travelled is converted using the corresponding emission factors. Furthermore, in 2025, the calculation model was further refined to include overnight stays for business trips. As in previous years, the estimated daily mileage for each hire is 150 km.

Cat. 7. Employee commuting: for each mode of transport recorded in kilometres, or for hours of home working, the corresponding GHG emissions impact is calculated.

Cat. 9. Downstream transport: this category also conventionally includes emissions related to the transport of customers and visitors to Lottomatica's direct sales rooms larger than 1,000 square metres, in accordance with subcategory 3.4 of ISO 14064:2018. The average distances travelled and the number of customers are also estimated on the basis of market analysis, and conversion factors relating to travel by private vehicle are applied to these values.

Cat. 11. Use of products sold: usage scenarios for the products and services generating the Lottomatica Group's main revenues were traced to those of the physical gaming business, with an associated estimate of the consumption of gaming machines managed by Group companies (considering specific operating times depending on the type of device or channel) and typical power consumption values for each type of gaming device, as well as to the online business, with an estimate of user device consumption based on the number of users and the average duration of the gaming sessions. It should be noted that this category includes all energy consumption relating to gaming machines operated at locations outside Lottomatica; as a result, a portion of the GHG emissions that were classified in Category 13 in the 2023 reporting year, relating to downstream leasing activities, are now included in Category 11, relating to the use of products sold.

Cat. 12. End-of-life treatment of products sold: the analysis of this emissions category shows that the Lottomatica Group carries out a specific and intensive activity of regenerating electronic gaming boards (performed by specialised Group companies) and gaming machines more generally, which are therefore characterised by a long life cycle. Conversely, the Lottomatica Group provides digital services that do not generate waste materials. Accordingly, all significant end-of-life materials are disposed of and reported under Category 5.

Cat. 13. Downstream leasing activities: this category has been specifically assessed for GHG emissions related to electricity consumption generated by terminals and IT equipment used within the Lottomatica Group's betting sales network. These include capital goods made available to the network to carry out sales activities, provide information to users, and promote and deliver services through indirect physical channels.

Categories 8 (Upstream leasing activities), 10 (Transformation of products sold), 14 (Franchising) and 15 (Investments) were not identified as having a significant or quantifiable GHG emissions impact.

Disclosure requirement E1-9 **Anticipated financial effects from material physical and transition risks and potential climate-related opportunities**

For further information on the expected financial effects of physical climate risks arising from the Climate Risk Assessment, please refer to Disclosure Requirement E1 ESRS 2 SBM-3.

2.3 Resource use and circular economy [ESRS E5]

Lottomatica Group considers **environmental protection a strategic priority** for creating sustainable value and is continuously committed to the **efficient use and management of natural resources and waste**, promoting virtuous practices throughout the value chain. Below is a list of IROs identified as material through the double materiality analysis, which the Group manages through specific policies and concrete actions based on circular economy principles, aimed at responsible resource use and waste management.

ESRS E5 – Use Of Resources and Circular Economy					
ESRS (Sub-Topic)	IRO	Description	Positive / Negative Actual / Potential	Time Horizon	Value Chain
Waste	I	Generation of waste that requires disposal (incineration/landfill) rather than recycling	Negative Actual	Short Medium Long	Own Operations Upstream Downstream
	R	Inadequate or partial compliance with the environmental legislation		Short Medium	Own Operations

The offices and gaming rooms of Lottomatica Group produce almost exclusively urban waste, which is properly sorted and largely disposed of via public collection services, in line with the local Municipal guidelines. The disposal of special waste (hazardous and non-hazardous) and waste similar to municipal waste that is not managed at the municipal level is entrusted to qualified companies that ensure the application of the current regulations.

Management of impacts, risks, and opportunities

Policies related to resource use and the circular economy

Disclosure requirement E5-1

Lottomatica's commitments and policies⁴¹ on the circular economy focus on minimising resource consumption, reducing waste, and encouraging Group suppliers to comply with environmental laws while implementing circular practices, thereby continuously improving management systems and performance in this area.

Actions and resources related to resource use and the circular economy

Disclosure requirement E5-2

In 2025, the Group continued various initiatives launched in previous years, focusing on circularity and sustainable resource management to mitigate the negative impacts of waste production:

- **Repair Lab (repair and disposal of electronic devices):** the internal Repair Lab carries out the repair, maintenance and disposal of company electronic assets in accordance with ISO 14001-certified procedures, enabling the Group to reduce its environmental impact, extend product life cycles and limit waste generation, while ensuring compliance with the applicable regulations. In 2025, 15,412 electronic assets were processed, an increase of 13% over 2024, of which 10,337 were repaired (67.07%), 2,822 repaired under warranty (18.31%), and the remainder scrapped (14.62%).
- **Redemption and donation of electronic devices:** Lottomatica Group offers employees the opportunity to redeem company computers and phones for non-work use through a dedicated procedure, thereby promoting the extension of the useful life of company assets and reducing their environmental impact. In this regard, 87 devices were redeemed in 2025 compared to 40 in 2024, with further allocations also planned for 2026. Unredeemed or discarded equipment, by contrast, is donated to third-sector organisations in order to extend the life cycle of company assets and reduce waste generation.
- **Separate waste collection:** the Group carries out separate collection of urban waste in accordance with the local regulations, in order to ensure proper disposal and contribute to reducing its environmental impact.
- **Become Green (Clean-up day):** Become Green is an internal awareness campaign launched in 2020 with the aim of encouraging virtuous behaviour and strengthening environmental culture within the Group. Over the years, numerous resources have been produced for employees under the Become Green campaign, covering topics from good practices in waste separation to proper water use to avoid waste in 2025. As part of the programme, two "clean-up days" were organised in 2024 and 2025 in collaboration with the Ambiente Mare Italia association on Rome's Ostia coastline, open to voluntary participation by Group employees.
- **GoSign:** launched in 2022, GoSign is a progressive dematerialisation project aimed at reducing paper consumption in office activities and consequently a portion of the urban waste produced. In particular, through the InfoCert Group's GoSign platform, which enables digital document signing, Lottomatica has eliminated most paper usage, for example for contracts with suppliers and the sales network, purchase orders, employment contracts, and procedure and policy approval processes. In 2025, approximately 240,000 pages were processed through GoSign, a 30% increase over the previous year.

41) For further information on the Group's circular economy policies, please refer to the "Summary of Policies" section in the "General Information" chapter.

- FSC Paper:** Lottomatica Group is committed to reducing paper consumption and to using FSC-certified paper from responsibly and sustainably managed forests. FSC-certified paper is used in particular for office and stationery purposes (100% of the office paper purchased for the Rome head office) printing materials for points of sale and for gaming receipts.

The tables below summarise the initiatives launched by Lottomatica in the field of the circular economy. In particular, the scope of application and the relevant time frames are indicated for each action. The type and amount of financial resources used for their implementation are reported only for actions considered material from a financial point of view⁴².

Main actions	Field of application	Time horizons
Repair Lab (repair)	Concessionaires	Each year
Repair Lab (disposal)	Concessionaires	Each year
Redemption/donation of electronic devices	Headquarters; Lottomatica Group	Each year
Waste separation	Headquarters	Each year
Become Green (Clean-up day)	Headquarters	Each year
GoSign	Lottomatica Group	Each year
FSC Paper	Headquarters; Gamenet S.p.A.; GBO Italy S.p.A.; Lottomatica Videolet Rete S.p.A.; PWO S.p.A.	Each year

Main actions	Type of financial resources	CapEx (€)	OpEx (€)	Link with financial statement items	Future financial resources (€)
Repair Lab (repair)	Purchase of goods	118,340.00	-	Goods and other purchases	340,000.00
FSC Paper	Purchase of goods	-	2,572,418.46	Other operating costs and expenses – purchases of goods and other items	2,920,200.00

42) For further information on the materiality threshold identified by the Group for reporting the financial amounts of the shares, please refer to the section “Additional considerations” in chapter “1.1 Criteria for preparation”.

Metrics and targets

Objectives related to resource use and the circular economy

Disclosure requirement E5-3

In line with the Environmental Sustainability Policy, the Group is committed to preventing and reducing waste production and ensures waste is managed correctly according to legislation and internal regulations. In this regard, no specific quantitative targets for waste have been set, given that the company primarily produces waste similar to municipal waste. However, the Group monitors KPIs to assess the effectiveness of its Environmental Sustainability Policy and initiatives to reduce waste impact, and is considering setting specific targets as part of its sustainability strategy.

Resource outflows

Disclosure requirement E5-5

The Group has implemented a **structured waste management and monitoring system**, including periodic updates to procedures for both internal operations and activities outsourced to external organisations, alongside communication and awareness-raising initiatives for employees aimed at reducing waste. In 2025, 519,27 tonnes of waste were generated, of which 95.80 tonnes were hazardous, mainly attributable to two types:

- municipal waste, generated through standard office, gaming hall, and warehouse operations, which is sorted and mostly managed by public collection services according to Municipal guidelines;
- hazardous and non-hazardous special waste, mainly resulting from activities at the Repair Lab, and the AWP and VLT divisions.

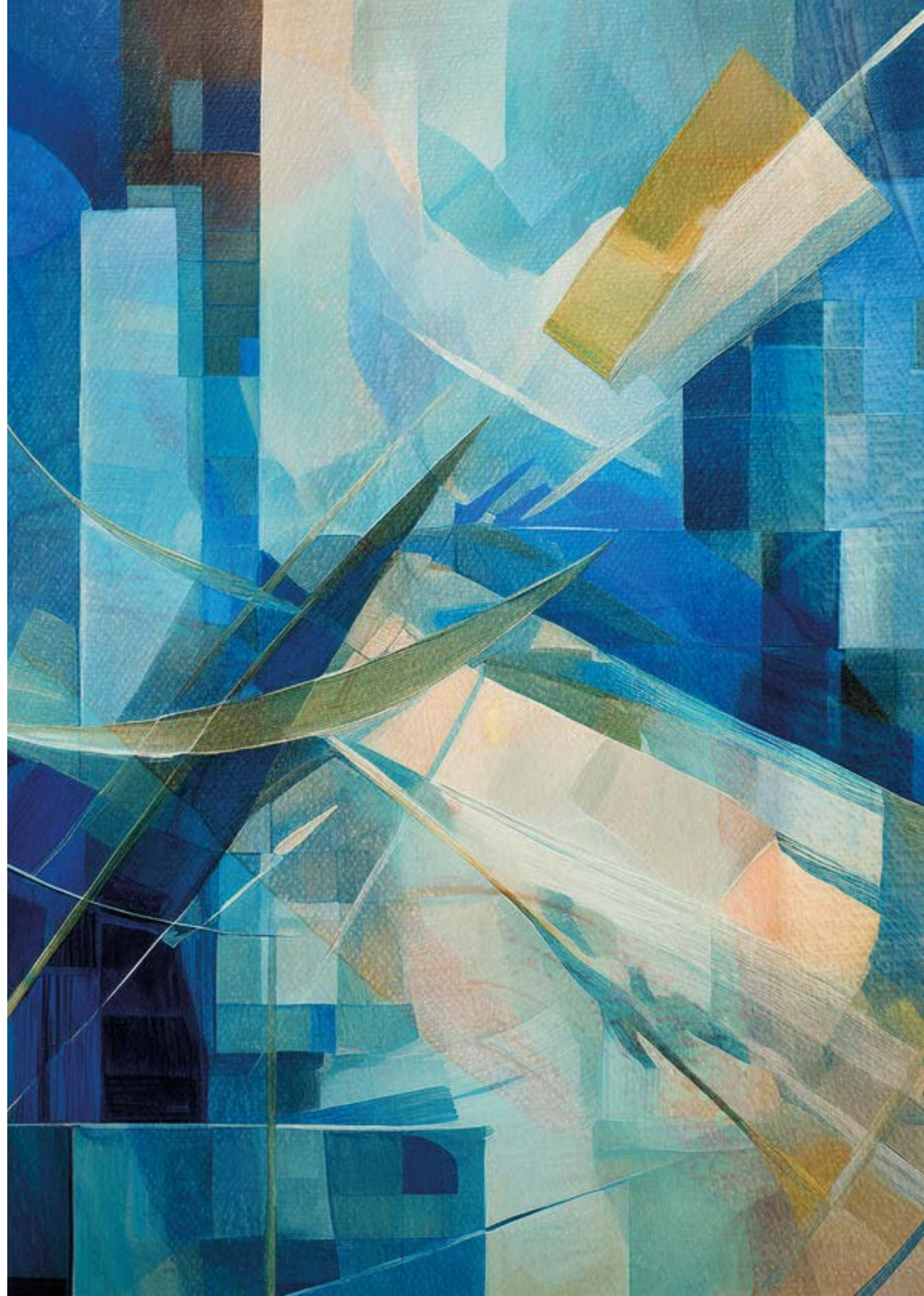
Disposal of waste similar to municipal waste not managed municipally, and special waste (hazardous and non-hazardous), is **entrusted to qualified companies** that guarantee compliance with the current regulations. The main type of waste produced, consistent with the Group's sector, is electrical/electronic waste, primarily from AWP and VLT machines and gaming room equipment. This waste may be hazardous or non-hazardous and mainly consists of electrical/electronic components, printer ink, and lithium batteries.

Waste diverted from disposal	u.m.	2025		2024	
		Hazardous waste	Non-hazardous waste	Hazardous waste	Non-hazardous waste
Preparation for re-use		0	40.88	0	41.89
Recycling		0	12.37	0	80.69
Other recovery operations	t	94.69	309.03	164.16	341.93
Total		94.69	362.28	164.16	464.51
		456.97		628.66	

Waste directed to disposal	u.m.	2025		2024	
		Hazardous waste	Non-hazardous waste	Hazardous waste	Non-hazardous waste
Incineration		0	26.04	0	0
Landfill disposal		0	23.59	0.06	19.31
Other disposal operations	t	1.11	11.56	182.00	0
Total		1.11	61.19	182.06	19.31
		62.30		201.37	

Non-recycled waste	u.m.	2025	2024
Non-recycled waste		62.30	201.37
Total waste	t	519.27	830.03
Percentage of waste not recycled	%	12.00	24.26

In order to estimate the amount of municipal waste, in the absence of a system for accurately measuring the quantities actually delivered to each Group site, the methodology took into account the official data published by Eurostat on the amount of non-hazardous waste (expressed in kilograms per capita) relating to the services sector. Specifically, the estimate was made by distinguishing employees by country (Italy, Malta, Austria and Serbia) and applying the corresponding per capita value published by Eurostat (55 for Italy, 254 for Malta, 306 for Austria and 47 for Serbia) to each national perimeter. The breakdown of municipal waste between recovery and disposal operations is carried out using the national municipal waste management mix published by ISPRA. In particular, based on the most recent statistics available, 66% of municipal waste is considered to be sent for separate collection, while the remaining share is attributed to the main disposal methods, divided between incineration (18%) and landfill (15%). However, it was not feasible to apply the same considerations to 2024 for the purposes of a possible adjustment of the reported municipal waste, due to objective difficulties in reconstructing historical data as a result of methodological changes following changes in the ownership structure of Lottomatica Group. For special waste, the methodology was based on the Waste Identification Form (FIR) accompanying transport, particularly the “fourth copy”, which reports the quantities, types, and treatment of waste entrusted by the Group to authorised companies for recovery or disposal.



3. Social Information

3.1 Own workforce [ESRS S1]

Lottomatica Group considers the **protection** and **well-being** of **its workforce** a **strategic priority** for creating sustainable value and is continuously committed to ensuring **fair, safe, and inclusive working conditions** while promoting respect for employee rights.

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Below is a list of IROs identified as relevant by the double materiality analysis, which the Group is committed to managing through specific policies and concrete actions aimed at promoting fairness, skills development, organisational well-being, and the protection of diversity and inclusion.

ESRS S1 – Own Workforce

ESRS (Sub-Topic)	IRO	Description	Positive / Negative Actual / Potential	Time Horizon	Value Chain
Working conditions	I	Employment stability and work-life balance	Positive Actual	Short Medium Long	Own operations
	I	Violations of rights and regulations relating to working conditions	Negative Potential	Medium Long	Own operations
	O	Adoption of flexible and hybrid working models		Short Medium Long	Own operations
	I	Raising employee awareness of occupational health and safety issues	Positive Actual	Short Medium Long	Own operations
	I	Workplace accidents involving employees	Negative Actual	Short Medium Long	Own operations
	R	Inadequate or partial compliance with occupational health and safety legislation		Short Medium	Own operations
Equal treatment and opportunities for all	I	Incidents of discrimination and gender pay inequality	Negative Actual	Short Medium Long	Own operations
	I	Attracting, developing and training employees	Positive Actual	Short Medium Long	Own operations
	O	Training and professional development programmes, including financial training and e-learning		Short Medium Long	Own operations
Other work-related rights	I	Incidents of human rights violations	Negative Potential	Medium Long	Own operations
	I	Cyberattacks and/or information theft	Negative Potential	Medium Long	Own operations
	R	Incorrect/lack of management of logical access constraints		Short Medium	Own operations
	R	Untimely, incomplete and/or incorrect implementation of the established security policies and specifications		Short	Own operations
	R	Inadequate or partial compliance with personal data protection legislation		Short Medium	Own operations
	R	Lack of, or inadequate, protection of personal data for Machine Learning and Artificial Intelligence applications, potentially leading to data breaches or theft, or business impacts that could compromise the reliability of the gaming systems		Short Medium	Own operations
	R	Failure to identify actions to prevent cyber attacks or theft of information and data		Short Medium	Own operations
	R	Inadequate establishment, implementation, review, maintenance or improvement of the Information Security Management System (ISMS) within the context of the implementation and management of information systems and services related to the legally required retention activities		Short Medium	Own operations
	R	Inadequate data management, in terms of: confidentiality, integrity and availability		Short Medium	Own operations

Strategy

Material impacts, risks and opportunities and their interaction with the company's strategy and business model

Disclosure requirement
ESRS 2 SBM-3

The Group's workforce consists primarily of employees, and all those on whom Lottomatica could have a significant impact are included in the disclosure pursuant to ESRS 2, as they are covered by the IRO analysis conducted through the double materiality process. Furthermore, the significant **negative impacts** identified are not structurally attributable to Lottomatica but relate to individual, isolated incidents, as they are specific situations that mainly affect individuals rather than the entire organisational structure. At the same time, the Group generates **positive impacts** through initiatives aimed at meeting employees' daily needs and ensuring the protection and valorisation of their rights. The main measures adopted include inclusive and robust contractual policies, people care and welfare programmes, an occupational safety management system compliant with ISO 45001, health and safety awareness campaigns, coaching and professional development programmes, as well as projects and collaborations with higher education and specialist training institutions.

Lottomatica constantly **monitors risks and opportunities** related to workforce management across three main areas:

- **training:** by implementing professional development programmes and valorising the skills of talented individuals, including through funded training and e-learning, the Group aims to attract and retain a highly qualified and diverse workforce;
- **smart working:** with a flexible working model, the Group seeks to improve the work-life balance of its people;
- **retention:** adequate salaries and job stability help retain talent, thereby reducing staff turnover and shortening the time delay needed to replace employees.

These initiatives enable the Group to proactively address the challenges of resource management, optimising allocation, improving engagement, and strengthening corporate resilience, while creating a sustainable, inclusive, and growth-oriented work environment.

In line with its "LESS" environmental strategy, Lottomatica promotes environmental awareness through in-depth programmes and initiatives as part of its "Become Green" programme, which guides the Group and its employees on a journey of increasing awareness. Involving employees in these projects strengthens their sense of belonging and motivation, fostering the perception of the company as an active player in creating a sustainable future. Awareness of environmental issues thus becomes a key element of corporate cohesion and identity, directly impacting well-being and collective commitment. Among the concrete initiatives, Lottomatica promotes separate waste collection in offices, the use of thermal water bottles through the installation of water dispensers at its headquarters, and the recycling of plastic bags (in Serbia), encouraging responsible behaviour among employees. In 2025, engagement events continued, including Cleanup Day in collaboration with the Ambiente Mare Italia association, as well as similar activities in Serbia in support of the BELhospice charity. In addition, an internal campaign against water waste was launched at the end of the year, which will continue in 2026 with new content and activities. Finally, in the area of awareness-raising, the "Dominate The Water" project was

presented at MEDFEST in Olbia, where LottomaticaSport, as main sponsor, promoted amateur open water swimming, in support of Gregorio Paltrinieri's initiative.

It should be noted that in 2025 there were no operations involving a serious risk of forced or compulsory labour. Furthermore, Lottomatica has not identified any categories of its own workers who are particularly exposed to negative effects related to specific characteristics, working contexts, or types of activities, nor has it identified any significant risks or opportunities affecting specific groups of workers in a manner distinct from the entire workforce.

Management of impacts, risks, and opportunities

Policies related to own workforce

Disclosure
requirement
S1-1

Lottomatica has adopted specific policies⁴³ for managing its workforce, aimed at ensuring **respect for human rights** and promoting a **safe and fair working environment**. In particular, the Human Rights Protection Policy, approved by the Board of Directors, applies to all parties in the Group's value chain, including its own employees, suppliers, partners, and customers. It focuses on non-discrimination, fair and favourable working conditions, health and safety, training, and freedom of association and collective bargaining, explicitly addressing the fight against child and forced labour.

Lottomatica's workforce **policies** comply with the internationally recognised instruments and are updated annually based on assessments and monitoring of national and international trends in the protection of fundamental rights. In particular, through its policies and Code of Ethics, the Group adheres to the principles of the **Universal Declaration of Human Rights**, the **International Labour Organisation (ILO) Declaration on Fundamental Principles and Rights at Work**, and the **eight fundamental ILO Conventions**, including those on forced labour (Conventions Nos. 29 and 105), freedom of association (Nos. 87 and 98), equal remuneration (No. 100), discrimination in employment (No. 111), and the abolition of child labour (Nos. 138 and 182).

Lottomatica adopts structured tools for **engaging and listening** to employees, including discussions with the HR team, periodic surveys, and onboarding processes, with the aim of enhancing active employee participation in company decisions. **Reporting mechanisms** are in place to ensure the protection of workers' rights, alongside **procedures** for managing and remedying any negative impacts on human rights within the company, such as the whistleblowing system, which is also governed by the reporting management procedure⁴⁴. In addition, the Group has implemented a **workplace safety management system** that provides for constant monitoring of working conditions, risk training, and the provision of accident prevention tools.

The Group has introduced targeted policies to **eliminate discrimination and promote equal opportunities**, expressly stating that Lottomatica operates impartially and does not tolerate any form of direct, indirect, multiple, or interconnected discrimination based on gender, age, disability,

43) For further information on the policies adopted by the Group regarding own workforce, please refer to the "Summary of policies" section in the "General information" chapter.

44) For further information on the whistleblowing system, please refer to the section "Policies on corporate culture and business conduct - ESRS G1 G1-1 disclosure requirement" in the chapter "Business conduct [ESRS G1]".

ethnicity, social or geographical background, trade union membership, language, religion, political or sexual orientation, gender identity, nationality, marital status, or socio-cultural background. The promotion of diversity and inclusion is supported by a dedicated policy which, in addition to ensuring fair treatment, provides specific measures for the most vulnerable categories of the workforce.

The implementation of these policies is reinforced by company procedures designed to prevent and manage incidents of discrimination, fostering an inclusive and respectful environment.

- **HR processes.** The recruitment process values diversity and inclusion, ensuring transparent and impartial selection. Job postings include explicit statements against all forms of discrimination.
- **Certifications.** In line with previous year, Lottomatica has obtained UNI/PdR 125:2022 Certification for gender equality and Top Employer Italia certification for the second consecutive year.
- **D&I governance.** Lottomatica has established a Cultural Innovation Committee and a Cultural Innovation Manager, supported by five thematic working groups that develop and implement the Cultural Innovation Action Plan for the relevant year. These bodies are complemented by the Gender Equality Committee, which supports the definition of the Gender Equality Policy, promotes inclusion, integration and equal opportunities within the organisation, and identifies initiatives aimed at overcoming all forms of workplace discrimination.
- **Training and awareness.** In 2025, the Group launched a training course open to all employees at its Italian offices entitled "Play Your Skills", the first module of which is dedicated to "Cultural Innovation". In addition, through the Younicity platform, employees can access further training courses, concise lessons, seminars, and sharing labs related to diversity and inclusion issues. In Serbia, the HR team also conducted training on Gender Equality aimed at promoting inclusive and respectful behaviour.

In terms of accessibility, particular attention is paid to removing architectural barriers in order to support the inclusion of people with disabilities. The Venice office has been relocated to an accessible building, while in Rome, two evacuation slides have been installed to ensure safety in case of emergency, accompanied by specific training for floor staff.

Lottomatica **communicates its policies clearly and transparently** through various channels, including the company intranet and institutional website, ensuring accessibility for all stakeholders, including vulnerable groups. To facilitate understanding of the published content, the Company also provides materials translated into multiple languages, as well as infographics, videos, and motion graphics, which are disseminated through various communication channels (email, intranet, screens). From 2024, the MyLottomatica Intranet is bilingual, featuring texts and subtitles in English for international colleagues. With this integration in mind, Italian language classes have been launched in Serbia for key personnel, aiming to break down cultural barriers and foster a cohesive and inclusive working environment.

Between December 2024 and January 2025, the Group conducted the Disability & Accessibility Survey among its entire workforce in Italy to gather employees' perspectives on inclusion and accessibility for people with disabilities, whether visible or invisible, within the organisation. Over 900 colleagues responded, confirming widespread awareness of the issue and the Group's strong

commitment to promoting an increasingly inclusive corporate culture attentive to diverse needs and focused on the well-being of all employees.

The effectiveness of the diversity and inclusion policies is monitored through structured procedures, periodic risk assessments, a system for reporting violations (including whistleblowing), and a system of sanctions. The Group also collects employee feedback through surveys and the “Talk to HR” tool on the intranet. In line with this approach to valuing people, in 2025 the Group renewed its Corporate DNA by introducing its Purpose, which constitutes the Group’s profound *raison d’être*, and redefining its Vision and Mission to represent its evolution in an even more authentic way.

People Strategy

In defining its workforce strategy, Lottomatica has adopted an integrated approach aimed not only at mitigating the risks associated with workforce management but also at seizing new opportunities for professional and personal development for employees. With this in mind, Lottomatica’s **People Strategy** was launched in 2022: a medium- to long-term programme that, grounded in the corporate DNA and aimed at further consolidating a sense of belonging to a single large Group, outlines the direction of development for people and the Organisation in terms of culture, tools, systems, and processes, and in relation to the company’s sustainable growth objectives. The Group’s People Strategy has three priorities:

- **Enable.** Investing in people development, and cultivating the staff’s potential and skills through dedicated learning plans, projects, and programmes.
- **Empower.** Promoting excellent organisational behaviour, performance, and processes through a strong leadership and responsibility model consistent with the company’s DNA.
- **Engage.** Fuelling everyone’s passion and energy, while at the same time promoting a sense of team spirit and personal well-being, so that the staff are increasingly proud of their Group and the work they do every day.

These drivers do not constitute a functional or organisational verticalisation but serve as nodes of a “network” system that synergistically connects activities involving all employees in the Group. In 2026, Lottomatica plans to review and update its People Strategy to make it even more integrated with the Corporate DNA and ESG Strategy, in the belief that sustainability begins with people.

Continuous training is a fundamental pillar, with professional development programmes accessible via digital platforms and personalised courses designed to meet the needs of both technical and cross-functional skills development. Another key element is the promotion of **work-life balance** and active respect for diversity and human rights, ensuring equal opportunities for all employees. Although these policies apply to the entire workforce, specific plans or interventions may be activated to address the particular needs of certain employee groups.

Occupational health and safety risk management

Lottomatica has set out clear **guidelines** for **protecting health and safety in the workplace** through specific internal policies, adopting **advanced risk prevention protocols** and ensuring a working environment that meets the **highest standards**. In this regard, the accident prevention policy is based on an **assessment of risks** present at the workplace. This assessment is carried out by the Occupational Health and Safety Manager (OHMS), on behalf of the Employer, for each Group company, and involves identifying hazards, evaluating risks present in the working environment, and determining prevention and protection measures to minimise these risks, such as the requirement to use Personal Protective Equipment (PPE) for certain homogeneous groups. In addition, the OHSM prepares and updates, as necessary, the Emergency and Evacuation Plan (EEP) to define the measures required to manage any emergencies. Where the EEP is not provided, specific emergency sheets are drawn up as an alternative, serving the same purpose. Finally, the OHSM and the Competent Doctor carry out annual inspections at each of the Group’s sites to assess the health conditions of the work environments and identify any corrective actions required.

Workers and the environment

Lottomatica clearly communicates changes to its policies, providing context on strategies to mitigate risks and negative impacts on workers arising from the transition to more sustainable operations. In line with its Environmental Sustainability Policy, Lottomatica promotes **awareness initiatives** aimed at employees to encourage participation, while negative impacts on workers are also managed through the Environmental Sustainability Committee. In this way, **professional retraining and the creation of new employment opportunities** are fostered, ensuring fair, inclusive, and sustainable change.

Skills development

Lottomatica focuses on the growth and development of its people through its People Strategy. Training initiatives include access to platforms such as goFluent for language learning, HRC’s Learning Square for soft and hard skills development, Yunicity, in collaboration with Valore D, to promote diversity and inclusion. All courses are available at any time. Ad hoc providers are also engaged for specific requests, such as Udemy for technical and professional courses, or training projects are structured using interprofessional funds. In 2025, training hours increased by 36% compared to 2024. Additionally, the StepUp programme has been strengthened to enhance the employees’ potential through experiential training, networking, webinars, and professional and language development courses. In 2025, the “Continuous Feedback” project was also launched to develop and promote a culture of feedback within the company, alongside the “Play Your Skills” project, a structured upskilling programme focused on Cultural Innovation, Data Management, Client Focus, Digital Transformation, Soft Skills, and Cyber Security.

The Group keeps records of all training activities. For in-person courses, the “Attendance Register Form” is completed by participants and collected at the end of the course, ensuring accurate monitoring of attendance. For e-learning courses, participation is recorded through detailed reports provided directly by the digital platform provider. All training courses delivered during the year, regardless of the method, are recorded in the “Training Summary File”, which serves as a

structured archive. This file includes essential information such as the type of course, participant names, period, and duration of attendance. The archive is kept up to date and maintained to ensure the transparent and traceable management of the employees' professional development paths.

Disclosure
requirement
S1-2

Processes for engaging with own workers and workers' representatives about impacts

Lottomatica is committed to considering the perspectives of its workforce when managing significant actual and potential impacts. The company collects feedback and comments from employees and their representatives on issues potentially affecting their working conditions. The **perspectives of the workforce guide company decisions**, ensuring that human resource management policies respond to employee needs and emerging workplace challenges, with a particular **focus on positive and negative impacts** on working conditions.

Engagement occurs both directly with employees, through digital tools such as surveys, the "Talk to HR" tool, and meetings with the HR team, and indirectly through dialogue with employee representatives, including Employee Safety Representatives (ESRs), with whom annual meetings are held to review workplace health and safety.

The Group actively promotes **employee involvement and listening** through tools that encourage dialogue and participation. The onboarding process for new hires includes multiple opportunities for interaction with HR, such as Personal Onboarding Day, Coffee with HR, and Monthly Onboarding Day, as well as digital tools such as surveys and questionnaires to gather ongoing feedback. An annual pulse survey is also conducted, and exit interviews are used to gather insights into reasons for employee departures. In terms of training, employees complete evaluation forms to assess course quality and the effectiveness of the skills acquired. Interviews are also conducted to assess work-related stress risks, and employees actively participate in emergency drills. In Serbia, the Company uses surveys and the Yammer channel to gather ideas and suggestions from colleagues as part of its internal listening initiatives.

Operational responsibility for employee engagement rests with the HR department, which coordinates activities across its various areas. The Chief People Officer (CPO) ensures that workforce inclusion is structured and that the HR policies are aligned with business objectives.

Lottomatica has adopted a **Policy of Inclusion and Respect for Human Rights** for all employees, establishing principles and guidelines to ensure a fair and respectful working environment. Although the company does not have a global framework agreement on human rights with employee representatives, its policy provides structured mechanisms for listening. One example of this is the second-level agreement with employee representatives at the Rome headquarters.

The Group ensures an **inclusive and accessible working environment**, with particular regard to vulnerable groups such as women, migrants, and people with disabilities. Lottomatica ensures that all employees have equal access to channels for dialogue and feedback, valuing their opinions and needs to create a fair and non-discriminatory workplace. Policies supporting diversity and inclusion, together with regular medical examinations, allow for monitoring and improved working conditions for employees with specific needs, including health-related requirements. The company

addresses obstacles that could limit employee engagement, such as language, cultural, or gender barriers, by adopting an inclusive approach that considers the needs of specific groups, including people with disabilities, parents, and caregivers.

Processes to remediate negative impacts and channels for own workers to raise concerns

Disclosure
requirement
S1-3

Lottomatica has established structured processes to prevent and address negative impacts on its workforce. The company operates an **integrated governance and control system**, which includes procedures for identifying and periodically assessing internal and external risks, aimed at detecting any critical issues related to employee rights. In the event of incidents affecting workers, Lottomatica follows a defined procedure that involves identifying the issue, analysing its causes, and implementing corrective measures. The effectiveness of these measures is regularly monitored through internal audits, company surveys, and direct dialogue with employees.

To encourage direct communication between the company and its workforce, Lottomatica has established various **reporting and listening channels**, including:

- **Whistleblowing**, available to employees, collaborators, business partners, and third parties, allowing confidential reports to be submitted via the EthicsPoint platform or the 24/7 telephone line;
- **People Survey**, used by the HR team to monitor key indicators such as credibility, respect, fairness, cohesion, and company pride;
- **Talk to HR**, a digital function on the company intranet for submitting confidential requests to the Human Resources team;
- **Exit Interviews**, conducted to gather feedback from departing employees and improve engagement and business processes;
- **Specific health and safety channels**, such as dedicated email addresses to contact the company physician or the occupational health and safety service.

Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

Disclosure
requirement
S1-4

Lottomatica has adopted a **structured approach to managing workforce impacts**, implementing **actions to prevent and mitigate negative effects** while promoting **initiatives that provide tangible benefits** for employees. The Company takes prompt action to address and resolve critical issues, continuously monitoring the effectiveness of measures through assessment and continuous improvement systems. The main actions taken, planned, and in progress are described below, along with the methods used to monitor and evaluate results.

Regarding occupational health and safety, the Group pursues a continuous improvement approach through regular updates to prevention and protection measures, periodic staff training, and health checks conducted by the competent physician. In the event of an accident, the OHSM (Occupational Health and Safety Manager) analyses the causes, implements corrective actions, and monitors their effectiveness.

In terms of inclusion, the Company maintains its existing Cultural Innovation programme, supported by the internal programme “Become Younique” and five dedicated working groups committed to fostering an inclusive culture through communication and concrete actions. In addition, in 2025 the “Play Your Skills” training project was launched, with a module dedicated entirely to Cultural Innovation.

In collective bargaining and social dialogue, Lottomatica maintains an **ongoing dialogue with employee representatives**, both directly and via employer associations, ensuring a collaborative and proactive work environment.

The **protection of personal data** and **cybersecurity** remain key priorities, as demonstrated by measures implemented to safeguard privacy and confidentiality. The Group takes steps to prevent IT risks and data loss by continuously monitoring and updating the company policies. Periodic internal or third-party tests and checks are also scheduled to ensure security and compliance with the international regulations. In this context, management regularly submits formal reports on cybersecurity and data protection to the Board of Directors.

Monitoring and reporting actions are fundamental to the success of these initiatives. Lottomatica has implemented continuous monitoring mechanisms, including company climate surveys and listening channels, to gather workforce feedback. Based on this analysis, specific action plans are developed, which may include mediation or adjustments to company policies. Quantitative KPIs are reviewed monthly (training) or quarterly (health and safety, welfare & well-being, and job stability) and serve as the basis for implementing action plans. In its monitoring, Lottomatica has adopted an integrated approach involving internal functions such as HRO, Legal, and Internal Audit. This approach ensures that all company policies adhere to the highest standards of responsibility, ethics, and sustainability.

Lottomatica has reaffirmed its ongoing commitment to best practices, ensuring that all activities prevent or mitigate significant negative impacts on the workforce. The Group pays particular attention to critical areas such as procurement, sales, and data use to ensure that its operations consistently meet the highest standards of responsibility and ethics. Dedicated professionals and organisational structures manage key areas such as remuneration, workplace safety, and overall employee well-being. A specific budget is allocated to support these activities, ensuring sufficient resources to develop and implement initiatives, promote continuous improvement, and maintain compliance with the highest standards. This integrated approach allows the Group to address workforce needs effectively, with a particular focus on creating a safe and fair working environment for all employees.

Accordingly, the Group has developed and implemented targeted action plans to achieve its objectives. These initiatives are strategically structured, considering available resources, timelines, and critical issues, to ensure concrete and effective results.

Human rights

- **Local communities:**
 - **People & Communities:** Lottomatica actively engages in social inclusion and community support projects, carried out throughout the year via the Lottomatica Foundation. These initiatives include: Fight the Stroke; the Ripartenze project; Banco Alimentare; participation in Race for the Cure and Run4Rome in support of scientific research; blood donation campaigns in Italy and Serbia; CePID; the Mobile Angel project in collaboration with the Carabinieri; social research initiatives; clean-up events; bottle cap collection; volunteering at the Salvamamme association headquarters; collection of gifts and clothing for hospitalised children or those in difficult circumstances, both in Italy and abroad; and the inauguration of the red bench at the Rome headquarters as a symbol of commitment to combating gender-based violence.
 - **Collaborations with third-sector organisations:** in 2025, Spazio Dono was launched, an initiative in which the Rome office opened its doors to local organisations and their fundraising projects, offering over 1,200 colleagues the opportunity to contribute to these causes in a more informed and participatory way. Thanks to this initiative, colleagues were able to support Associazione KIM, Bea a Colori and Banco Alimentare. In addition, Lottomatica supported the ELIS Young Lab project, a dedicated space for gathering, welcoming, and raising awareness for minors and young adults. In Serbia, support continued in 2025 for the BELhospice initiative, which provides palliative care to adult patients with malignant diseases and children with life-limiting conditions, as well as organising sports tournaments for humanitarian purposes and supporting the Youth with Disabilities Centre, which aims to improve the quality of life and social inclusion of people with disabilities while providing mentoring opportunities.
 - **Education and scientific research:** the Group is committed to promoting cultural development and dialogue with younger generations to facilitate their access to the world of work. The projects carried out in 2025, also through the Lottomatica Foundation, included: “Digitalmente attivi” (Digitally Active), a partnership with leading Italian universities to support research and innovative projects (European University of Rome, Roma Tre, La Sapienza, University of Rome Foro Italico, University of Milan, eCampus University); Summer Job TRED, in which the Rome headquarters hosted 25 students from the Liceo per la Transizione Ecologica e Digitale (High School for Ecological and Digital Transition), introducing them to Lottomatica’s activities in digital transformation, innovation, AI, cybersecurity, and ESG; Participation in the Luiss Summer Internship programme to welcome summer interns; Placement of a person with refugee status in an internship; Participation in university career days (nine in 2025), offering opportunities to engage with young students and recent graduates, and contributing to recognition as Best Employer 2025 from Luiss. During the year, the Company also hosted a group of American students from the IES Foundation as part of a seminar on Italian professional culture, providing opportunities to discuss corporate values, innovation, and career development.
- **Training:** continuous training is a cornerstone of the Group’s human rights protection policy and serves as the tool through which Lottomatica promotes human capital development, with initiatives aimed at ensuring the professional and cultural growth of employees and participants in its activities.

D&I

- **Fair-pay project:** the Group has implemented initiatives to adjust the lowest salaries, ensuring fair compensation aligned with industry standards. In 2025, 9% of the Group's workforce participated in the Fair Pay Project.
- **Training:** the Group promotes diversity and inclusion principles training and awareness initiatives for all employees, fostering a corporate culture of respect for differences and equal opportunities.
- **Partnerships:** the Group collaborates with "Valore D", providing employees access to the Yonicity portal, a platform for developing diversity and inclusion skills through courses, seminars, and resources addressing social responsibility issues.
- **Partnership with Rosso for blood donation:** Lottomatica collaborates with Rosso, a start-up aiming to eliminate the blood emergency in Italy by 2030, organising periodic blood donation campaigns for Group employees. In 2025, two campaigns were held in April and October, with more than 50 employees from the Rome headquarters participating. For its commitment, Lottomatica received the "Corporate Lifesaver" recognition from Rosso. In addition, in 2025 the Group launched a pilot initiative enabling all employees in Italy to donate blood at the nearest donation centre through the Rosso platform.

Gender equality

- **Gender pay gap:** the Group is gradually reducing the gender pay gap, aiming for full equality by 2030. This commitment is reflected in steady annual improvement, with the gap narrowing from -3.5% in 2024 to -2.7% in 2025. For further information, please refer to the "Remuneration metrics" section.
- **Female managers:** the Group encourages greater female representation in managerial positions through targeted recruitment strategies and development and coaching programmes for women already in the company, supporting professional growth and access to leadership roles. This approach increased the proportion of women in managerial positions from 29% in 2024 to 32% in 2025.

Smart working

- To promote work-life balance, the Group offers flexible working up to two days per week, with exceptions allowed under company policy. In 2025, 92% of employees took advantage of smart working, consistent with previous years.

Awards and certifications

- **ISO 45001 – Occupational Health and Safety Management System:** renewed for all companies within the scope of consolidation and extended to include the Mestre office of GBO Italy S.p.A..
- **UNI/PdR 125:2022:** renewed again in 2025, certifying adherence to quality standards and practices that promote gender equality at the workplace.
- **ISO 26000:2020:** renewed again in 2025, confirming responsible management in areas such as governance, human rights, and working conditions.
- **Best HR Team:** Recognition promoted by HRC Community, obtained for the third consecutive year.
- **Top Employer Italia 2025:** awarded to organisations achieving the highest standards in HR practices, obtained for the second consecutive year.

The following tables summarise the initiatives launched by Lottomatica with regard to its workforce. In particular, the scope of application and the relevant time frames are indicated for each action. The type and amount of financial resources used for their implementation are reported only for actions considered material from a financial point of view⁴⁵.

Main actions	Field of application	Time horizons
Human rights – Local communities	Local communities	Each year
Human rights – Training	Lottomatica Group	Each year
D&I – Fair pay project	Lottomatica Group	Each year
D&I Training	Lottomatica Group	Each year
D&I Partnerships	Lottomatica Group	Each year
D&I – Partnership with Rosso for blood donation	Gruppo Lottomatica	Each year
Gender equality – Gender pay gap	Lottomatica Group	Each year
Gender equality – Female managers	Lottomatica Group	Each year
Adoption of smart working	Lottomatica Group	Each year
Maintenance of ISO 45001 certification	Betflag S.p.A.; Gamenet S.p.A.; GBO Italy S.p.A.; Lottomatica Group S.p.A.; Lottomatica Videolot Rete S.p.A.; PWO S.p.A.; Totosi S.r.l.	Each year
UNI/PdR 125	Lottomatica Group	Each year
ISO 26000:2020 certification	Lottomatica Group	Each year
Best HR Team	Lottomatica Group	Each year
Top Employer	Lottomatica Group	Each year

⁴⁵ For further information on the materiality threshold identified by the Group for reporting the financial amounts of the shares, please refer to the section "Additional considerations" in chapter "1.1 Criteria for preparation".

Main actions	Type of financial resources	CapEx (€)	OpEx (€)	Link with financial statement items	Future financial resources (€)
Human rights – Training	Provision of Services	-	355,250.00	Costs for services -Other	438,282.72
D&I -Fai pay project	-	-	114,206.21	-	-
Gender equality – Gender pay gap	Personnel costs	-	253,788.96	-	-
Gender equality – Female managers	-	-	100,228.16	-	-

The following actions are planned or already underway to pursue relevant opportunities.

With regard to flexible working and work-life balance, as well as welfare and well-being, 2025 saw the enrichment of the “Become Healthy” programme with new activities, reinforcing the Group’s commitment to promoting healthy and active lifestyles.

The main new developments for the year included:

- **Healthy eating:** in collaboration with Miomeal, and with the support of a nutritionist and a well-known digital content creator, Lottomatica launched “Chef in Action”, an initiative that transforms cooking into an interactive experience. Through guided video recipes and a gamified mechanism, participants put themselves to the test, experiencing first-hand the importance of a balanced diet. A fun and engaging way to learn how to make more informed nutritional choices. In addition, a twice-weekly fresh fruit delivery service was introduced at the Rome office in all break areas to encourage healthier breaks for colleagues;
- **Physical well-being:** exercise is a key component of well-being, and in addition to the Gaming Cup – the annual five-a-side football and padel tournament involving major public gaming companies – the Group also enhanced its programme with monthly training classes. With the support of expert trainers, colleagues could participate in varied and dynamic sessions designed to meet different needs and interests. Sports tournaments were also organised in Serbia, achieving widespread participation;
- **Creativity Lab:** creativity and well-being are closely linked. During the year, two ceramics and sewing workshops were held, stimulating creativity and offering participants a relaxing, hands-on experience. These workshops were organised in collaboration with the KIM Association, which provides shelter and assistance to sick children and their families.

Regarding foreign countries, in 2025 Serbia continued implementing its “disconnection” programme, aimed at promoting well-being and work-life balance. The programme allows colleagues to benefit from reduced working hours on the second Friday of each month and every Friday during the summer, providing regular opportunities for rest. Also in Serbia, the “Baby Pack” initiative continued in 2025, offering a gift to new parents to support them during a particularly significant and delicate period in their lives. In addition to being a tangible gesture of care for employees and their families, this initiative is also part of a broader corporate strategy aimed at promoting an inclusive culture attentive to employee needs, supporting parenthood and a better work-life balance. In 2025, in Serbia significant attention was also given to financial well-being, recognised as a key factor in

overall employee well-being, with two training workshops being held to promote financial literacy and provide participants with practical tools for more informed management of their resources. Additionally, a physical well-being programme dedicated to health and prevention continued.

With regard to training, the main initiatives currently underway or planned include:

- **The StepUp programme.** Continuing in 2025, StepUp is an 18-month structured programme designed to develop the skills of selected employees based on specific potential KPIs. In this edition, the programme was divided into three categories (Young, Senior, and Middle), with main objectives including:
 - cultivating and developing participants’ potential;
 - creating a distinctive leadership style aligned with Lottomatica’s competency model;
 - building personalised paths to foster professional growth and career aspirations;
 - improving retention of high-potential employees;
 - developing language skills through tailor-made courses.
- **Individual coaching/mentorship paths and development programmes.** Lottomatica has developed coaching and development programmes for strategic figures. These programmes aim to address skills gaps identified through evaluation and feedback processes or potential assessments, and to develop key role-specific characteristics such as leadership and change management.
- **Starting New Managers.** Lottomatica offers a CFMT-funded training programme for new managers. This programme aims to:
 - support participants in taking on their new roles;
 - strengthen strategic skills such as motivating employees, adaptability to change, decision-making speed, and long-term strategic vision.
- **Training courses for new Middle Managers.** Lottomatica has developed a specific programme to strengthen managerial skills, focusing on:
 - horizontal and meta-skills based on Lottomatica’s three-level model (Foundational, Strategic, and Competitive/Advanced);
 - the ability to perform their roles effectively and manage associated responsibilities.
- **Continuous Feedback.** Launched in 2025 and partly funded through interprofessional funds, this programme develops and promotes a culture of feedback within the company through three experiential workshops for selected employees.
- **Potential assessment.** An evaluation of employees in terms of model and role skills, to define development paths aligned with identified gaps.
- **Cyberguru.** In 2025, all employees in Italy participated in IT security training via a revamped experience and a new platform. The programme provides modules to raise awareness of cyber risks and improve security in personal and professional contexts, with content accessible at any time and progress monitored via assessment tests at the end of each module.
- **Training programme on ESG (Environmental, Social, Governance) issues.** In 2024, Lottomatica organised a training programme to raise awareness of sustainability, consisting of 7 webinars and related summary training capsules. Thanks to the option to follow the content synchronously or asynchronously, the programme remained widely accessible in 2025, encouraging broad participation.

- **Ad hoc training courses.** Following the 2024 MyEvaluation internal assessment process, ad hoc training courses were implemented in 2025 in specific areas (soft skills, technical, administrative, specialist, and linguistic) to fill gaps or strengthen skills on particular topics and/or work tools.
- **GROW.** The programme, aimed at employees in key roles, was launched in Serbia to address both individual development needs and the challenges arising from the company's strategic objectives.

During the year, mandatory annual training on regulatory compliance was also carried out for all colleagues, focusing on four main topics: AML, Responsible Gaming, Information Security, and GDPR. In addition, ad hoc courses were organised for the HR team, particularly on internal and external communication and gender equality, and for colleagues in the Operations & Technology area, focusing on machine learning, analytics, and web development frameworks.

Privacy and confidentiality

Lottomatica Group continues to implement robust measures to prevent and mitigate IT risks and any loss of personal data or unauthorised access, and regularly delivers mandatory training courses on data privacy and cybersecurity, alongside communication initiatives aimed at raising awareness. These measures, aligned with the national and international best practices, are continuously monitored and updated. Tests and checks, including penetration tests, vulnerability assessments, IT infrastructure reviews, and evaluations of data protection policies, are repeated annually to ensure that the measures remain appropriate to the actual risks, with regular internal and third-party audits being conducted as well.

The Group's compliance system and policies on personal data processing and cybersecurity are supported by a robust governance structure involving the main company departments, each with clearly defined responsibilities. In particular, the Legal Department is responsible for fulfilling all requirements imposed by the current legislation to ensure compliance and accountability, while the Control and Risk Committee oversees, among other matters, privacy and data protection aspects. The Group has also appointed a Data Protection Officer and introduced a cyclical Security Governance process to define the Security Development Strategy and the relative Security Development Plan. The relevant policies and systems are constantly evolving to meet stakeholder and consumer needs and to ensure alignment with new EU regulations on technology, data, and innovation. This commitment is demonstrated by the achievement of ISO 27701:2019 certification for personal data management and protection by several Group companies (GBO Italy S.p.A., Betflag S.p.A., Totosì S.r.l., and Gamenet S.p.A.), with plans to extend the certification to other concessionaire companies: Lottomatica Videolot Rete S.p.A., PWO S.p.A., and the parent company Lottomatica Group S.p.A..

Employment stability – Fair Pay

In 2025, the Fair Pay project continued, maintaining its goal of guaranteeing all Lottomatica employees a minimum wage threshold aligned with the cost of living, particularly for lower-income employees. Considering recent increases in the cost of living and the limitations of gross disposable income per capita in ensuring a decent standard of living, the initiative adjusted the lowest wages accordingly, independently of work performance.

World Health and Safety Day

On World Health and Safety Day, the Group launched the “Think twice: don't drink & drive” campaign in Italy, aimed at promoting road safety and responsible driving. This initiative included the distribution of disposable alcohol tests to all employees at Italian sites and an informative meeting on road safety. In addition, mandatory legal training courses were held in both Italy and Serbia.

Metrics and targets

Targets related to managing significant negative impacts, enhancing positive impacts, and managing material risks and opportunities

Disclosure
requirement
S1-5

Through specific annual measures aimed at reducing the gender pay gap, the Group has **committed to eliminating it entirely by 2030**. In 2025, the Group maintained its methodology for calculating the gender pay gap based on relative position classes.

This approach, aligned with the **Mercer IPE international evaluation system**, assigns different weights to organisational positions based on qualitative and quantitative criteria. To analyse the data meaningfully and consistently, Lottomatica has organised their aggregation into homogeneous bands by role and organisational weight. The gender pay gap is then calculated using these bands in comparison with the Market Reference. It should be noted that, starting from a base value of -6.90% in 2022, the **gender pay gap has decreased to -2.7%** using this approach. The indicator is monitored quarterly through the HR Dashboard in order to assess its trend and promptly define any necessary corrective actions.

Characteristics of the company's employees

Disclosure
requirement
S1-6

The information on the **composition of the Lottomatica Group's workforce** is provided below. The data includes the total number of employees broken down by gender. In addition, the different types of contracts are detailed, distinguishing between permanent employees, fixed-term employees, and employees with variable working hours, with a breakdown by gender.

Employee characteristics	u.m.	2025				2024					
		Women	Men	Other	Not disclosed	Total	Women	Men	Other	Not disclosed	Total
Permanent employees		823	1,596	0	0	2,419	830	1,610	0	0	2,440
Fixed-term employees	No.	70	76	0	0	146	109	117	0	0	226
Variable-hour employees		0	0	0	0	0	1	0	0	0	1
Total employees		893	1,672	0	0	2,565	940	1,727	0	0	2,667

Employee characteristics	u.m.	2025				2024					
		Women	Men	Other	Not disclosed	Total	Women	Men	Other	Not disclosed	Total
Full-time employees		810	1,634	0	0	2,444	819	1,675	0	0	2,494
Part-time employees	No.	83	38	0	0	121	121	52	0	0	173
Total employees		893	1,672	0	0	2,565	940	1,727	0	0	2,667

Employee characteristics	u.m.	2025	2024
Number of employees		2,565	2,667
Number of departures	No.	467	382
Employee turnover rate ⁴⁶	%	18.21	14.32

The FTE (Full-Time Equivalent) is calculated by proportionally adjusting the working hours of the part-time employees (e.g.: 1 employee is considered 0.5 FTE if they work half the total hours stipulated in their contract); furthermore, the data reported reflects the consolidation of Group data at the end of the reference period (31/12/2025).

Disclosure
requirement
S1-7

Characteristics of non-employees in the company's workforce

The information on the total number of non-employees within the company's workforce is provided below. The data reported corresponds to the end of the reference period (31/12/2025) and includes both self-employed workers with collaboration contracts (including directors) and temporary agency workers.

Characteristics of non-employee workers	u.m.	2025	2024
Self-employed non-employees		31	20
Workers supplied by companies engaged in personnel recruitment, selection, and supply	No.	6	2
Total non-employees		37	22

⁴⁶ The turnover rate calculation considers not only employees who left voluntarily, but also those who departed due to dismissal, retirement, or death.

Coverage of collective bargaining and social dialogue

Disclosure
requirement
S1-8

Lottomatica monitors and communicates information relating to collective bargaining coverage and social dialogue, which are fundamental to ensuring fair and transparent working conditions. In particular, information is provided on the percentage of employees covered by collective agreements and the proportion of workers represented by trade union bodies. These data provide an overview of employee involvement in negotiation and social dialogue processes, contributing to a more participatory and inclusive work environment.

The information on the **contractual coverage** of the employees and social dialogue within the company is provided below. In particular, the data indicate the percentage of total employees covered by collective agreements, offering an overview of their prevalence within the organisation, and the total number of employees represented by workers' representative bodies.

Collective bargaining and social dialogue	u.m.	2025	2024
Number of employees covered by collective bargaining agreements		2,190	2,253
Number of employees covered by workers' representatives	No.	2,141	2,193
Number of employees		2,565	2,667
Percentage of employees covered by collective agreements		85.38	84.48
Social dialogue coverage	%	83.47	82.23

There are no agreements in place for representation by a European Works Council (EWC), a European Company (EC) Works Council, or a European Cooperative Society (ECS) Works Council.

Coverage rate ⁴⁷	Coverage of collective bargaining		Social dialogue
	Employees – EEA (for countries with >50 employees representing >10% of total employees)	Employees – Non-EEA (estimate for regions with >50 employees representing >10% of total employees)	Workplace representation (EEA only) (for countries with >50 employees representing >10% of total employees)
0-19%	-	Serbia	-
20-39%	-	-	-
40-59%	-	-	-
60-79%	-	-	-
80-100%	Italy	-	Italy

Diversity metrics

Disclosure
requirement
S1-9

Recognising diversity as a key driver of growth, Lottomatica has adopted a Diversity Policy and specific programmes aimed at promoting diversity, primarily gender diversity, strengthening management responsibilities, and monitoring company performance in this area. In this regard, the Group monitors the composition of its workforce, paying particular attention to **gender diversity in senior management** and the **distribution of employees by age group**. With regard to the first metric, the company reports both the number and percentage of men and women in leadership

⁴⁷ It should be noted that the coverage rates for collective bargaining and social dialogue were the same for 2024 and 2025.

positions, providing an overview of gender equality in senior management. Specifically, for senior management, the Group has considered the Chief Executive Officer and his direct reports (first and second level). Regarding the distribution of employees by age group, Lottomatica divides its workforce into three main groups to monitor intergenerational balance, aiming to leverage the experience and skills of older employees while fostering innovation and new perspectives from younger generations.

Gender diversity in senior management	u.m.	2025	2024
Senior management employees		14	13
of which: women		5	5
of which: men	No.	9	8
of which: other		0	0
of which: not disclosed		0	0
Percentage of women in senior management	%	35.71	38.46
Percentage of men in senior management		64.29	61.54

Distribution of employees by age group	u.m.	2025				2024			
		< 30 years	30-50 years	> 50 years	Total	< 30 years	30-50 years	> 50 years	Total
Managers		0	29	27	56	0	29	30	59
Middle Managers		0	149	87	236	2	144	83	229
White collar workers	No.	228	1,351	363	1,942	236	1,405	345	1,986
Blue collar workers		37	194	100	331	81	216	96	393
Total employees		265	1,723	577	2,565	319	1,794	554	2,667
Managers		0	1.13	1.05	2.18	0	1.09	1.12	2.21
Middle Managers		0	5.81	3.39	9.20	0.07	5.40	3.11	8.59
White collar workers	%	8.89	52.67	14.15	75.71	8.85	52.68	12.94	74.47
Blue collar workers		1.44	7.56	3.90	12.90	3.04	8.10	3.60	14.74
Total employees		10.33	67.17	22.50	100.00	11.96	67.27	20.77	100.00

Disclosure requirement S1-10 Adequate wages

All Group employees receive an adequate salary, in line with the applicable benchmarks, i.e. the minimum wages defined by the National Collective Labour Agreements (CCNL). It should be noted that Lottomatica applies various CCNLs with specific minimum salary levels and guarantees that all employees receive remuneration above the minimum established by the CCNL applicable to their position. In particular, the adequate salary is € 20,226, corresponding to the weighted average of the minimum wages set out in the CCNLs adopted by the Group. The lowest salary, which still complies with the contractual minimum, is € 17,891.66.

Salaries	u.m.	2025	2024
Lowest salary		17,892	16,171
Adequate salary ⁴⁸	€	20,226	19,580
Ratio		0.88	0.83

Social protection

Lottomatica aims to support employees during key moments in their personal lives, ensuring that **all employees are covered by social protection against income loss** due to illness, unemployment, workplace accidents, acquired disability, parental leave, and retirement.

Disclosure requirement S1-11

Persons with disabilities

The Group recognises **equal opportunities for all employees**, regardless of sensory, cognitive, or motor disabilities, committing to creating accessible work environments and implementing concrete measures to promote the integration and inclusion of people with disabilities, fully valuing their talents and skills, and helping remove cultural, sensory, and physical barriers.

Disclosure requirement S1-12

Persons with disabilities	u.m.	2025	2024
Number of employees with disabilities		112	92
of which: women		55	48
of which: men	No.	57	44
of which: other		0	0
of which: not disclosed		0	0
Percentage of employees with disabilities		4.37	3.45
of which: women		2.14	1.80
of which: men	%	2.22	1.65
of which: other		0	0
of which: not disclosed		0	0

Training and skills development metrics

Professional development is crucial to the Group's competitiveness, not only for attracting and retaining high-quality talent but also for developing skills and establishing appropriate career paths. In this regard, the Group has adopted **periodic review systems** that account for both employees who participate in performance reviews and those whose remuneration is linked to the assessment of individual objectives.

Disclosure requirement S1-13

48) The adequate salary was calculated as the average of the company's minimum contractual salaries.

Periodic reviews of employee performance and career development broken down by gender	u.m.	2025				2024				Total	
		Women	Men	Other	Not disclosed	Women	Men	Other	Not disclosed		
Employees who participated in periodic reviews	No.	620	1,230	0	0	1,850	646	1,299	0	0	1,945
Employees who participated in periodic reviews	%	69.43	73.56	0	0	72.12	68.72	75.22	0	0	72.93

Periodic reviews of employee performance and career development broken down by category	u.m.	2024				Total
		Managers	Middle Managers	White collar workers	Blue collar workers	
Employees who participated in periodic reviews	No.	59	189	1,544	153	1,945
Employees who participated in periodic reviews	%	100	82.53	77.74	38.93	72.93

Periodic reviews of employee performance and career development broken down by category	u.m.	2025				Total
		Managers	Middle Managers	White collar workers	Blue collar workers	
Employees who participated in periodic reviews	No.	52	202	1,485	111	1,850
Employees who participated in periodic reviews	%	92.86	85.59	76.47	33.53	72.12

Periodic reviews of the performance and career development of non-employees	u.m.	2025		2024	
		Non-employees	Non-employees	Non-employees	Non-employees
Number of non-employees who participated in reviews	No.		2		2
Percentage of non-employees who participated in reviews	%		5.41		9.09

Furthermore, Lottomatica considers training and the development of highly qualified and specialised profiles to be key strategic drivers of success and invests decisively and consistently in these areas, supporting employees in both their personal and professional growth. Specifically, in 2025, a total of 41,581 hours of training were provided, averaging 16.21 hours per employee, highlighting the Group's commitment to ensuring equal opportunities for development and skills enhancement among employees. In addition, Lottomatica measured the average number of training hours for non-employees for the first time, which amounted to 0.39 hours per non-employee worker.

Training hours for employees	u.m.	2025		2024	
		Training hours	Average training hours	Training hours	Average training hours
Women		14,981.00	16.78	14,154.62	15.06
Men		26,600.00	15.91	16,319.70	9.45
Other	No.	0.00	0.00	0.00	0.00
Not disclosed		0.00	0.00	0.00	0.00
Total		41,581.00	16.21	30,474.32	11.43

Training hours for non-employees	u.m.	2025	
		Non-employees	Non-employees
Non-employees trained			12
Number of non-employees	No.		37
Average training hours			0.39
Training hours			14.36

Health and safety metrics

Lottomatica is committed to maintaining a safe work environment by ensuring the adoption of all the prevention and protection measures necessary to avoid, or at least minimise, any risks to health or physical safety, and by optimising the working conditions through the selection of suitable work equipment and the adoption of appropriate working methods. The Group recognises that **protecting health and safety** requires not only adequate training and the provision of appropriate tools and equipment in the workplace, but also the implementation of a robust management system aimed at improving prevention policies and effectively mitigating accidents and occupational illnesses. With this in mind, internal and third-party audits were carried out in 2025 on the Occupational Health and Safety Management System to maintain ISO 45001 certification for the seven Group companies already certified and to extend certification to the Mestre headquarters of GBO Italy S.p.A..

Disclosure requirement S1-14

Health and safety	u.m.	2025			2024		
		Employees	Non-employees	Total	Employees	Non-employees	Total
Workers covered by the health and safety management system based on legal requirements and/or recognised standards or guidelines		100	100	100	100	100	100
Workers covered by the health and safety management system based on legal requirements and/or recognised standards or guidelines and subject to internal audit and/or external audit or certification ⁴⁹	%	52	N/A	52	47.32	N/A	47.32
Deaths due to work-related injuries and illnesses		0	0	0	0	0	0
Recordable accidents at work	No.	18	0	18	15	0	15
Hours worked		3,540,735	47,863	3,588,598	3,409,127.26	27,413.14	3,436,540.40
Recordable accident rate	%	5.08	0.00	5.02	4.40	0.00	4.36
Cases of work-related illnesses detected during the reference period among those previously part of the workforce		0	0	0	0	0	0
Cases of recordable work-related illnesses	No.	0	0	0	0	0	0
Days lost due to injuries and deaths at work		0	0	0	0	0	0

49) This percentage refers only to employees of ISO 45001 certified companies.

Disclosure requirement S1-15 **Work-life balance metrics**

All Group employees are entitled to take leave for family reasons.

Family leave	u.m.	2025					2024				
		Women	Men	Other	Not disclosed	Total	Women	Men	Other	Not disclosed	Total
Number of employees entitled to take leave for family reasons	No.	893	1,672	0	0	2,565	940	1,727	0	0	2,667
Number of eligible employees who took family leave		102	65	0	0	167	99	125	0	0	224
Percentage of employees entitled to take leave for family reasons	%	100	100	0	0	100	100	100	0	0	100
Percentage of eligible employees who took family leave		11.42	3.89	0	0	6.51	10.53	7.24	0	0	8.40

Disclosure requirement S1-16 **Remuneration metrics (pay gap and total remuneration)**

The gender pay gap is determined by the Group based on the average gross hourly pay for male and female employees, according to the methodology defined by the relevant standard⁵⁰.

		2025	2024
Average gross hourly wage	u.m.		
Gender pay gap	%	11	13
Complementary or variable components	u.m.		
Ratio between the total annual remuneration of the highest-paid individual and the median total annual remuneration of all employees (excluding the aforementioned individual)	-	54.65	60.04

In 2025, the Group continued to use the position class-based calculation method to measure the gender pay gap. This approach, in line with the Mercer IPE international evaluation system, assigns different weights to different organisational positions based on qualitative and quantitative criteria. To analyse the data meaningfully and consistently, Lottomatica has organised their aggregation into homogeneous bands by role and organisational weight. The gender pay gap was therefore calculated based on these bands and the Market Reference. **Using this approach, the gender pay gap was 2.7% as at 31 December 2025.** Employees' remuneration in countries other than Italy was adjusted by applying a multiplier equal to the ratio between Italy's purchasing power index (62.8) and the purchasing power index of the relevant country (Serbia 1.09; Malta 1.02; Austria 0.98).⁵¹

50) As indicated by ESRS S1, the gender pay gap is calculated as follows: (average gross hourly pay for male employees - average gross hourly pay for female employees) / average gross hourly pay for male employees × 100. To calculate the pay gap, the total remuneration of all employees was considered, including the Chief Executive Officer and Executives with Strategic Responsibilities. In addition, Lottomatica calculates the ratio of the Chief Executive Officer's total remuneration to the median total annual remuneration of all employees.

51) Sources: Eurostat, CPI Indexes, 31/12/2025.

Incidents, complaints and serious impacts on human rights

Disclosure requirement S1-17

In the two-year period 2024-2025, **there were no incidents of discrimination⁵² or serious human rights violations⁵³**, nor were any complaints filed through dedicated channels or national contact points; consequently, no fines, penalties, or compensation were recorded in these areas.

3.2 Workers in the value chain [ESRS S2]

Lottomatica Group considers the **protection** and **valorisation** of **value chain workers** to be a **strategic priority** for creating sustainable value and is committed to ensuring **fair, safe, and inclusive working conditions**. The Group promotes the well-being of employees and collaborators, encourages virtuous behaviour throughout the value chain, and fosters the professional and personal growth of all stakeholders involved. Below is a list of IROs identified as material by the double materiality analysis, which the Group manages through specific policies and concrete actions to protect workers' rights, ensure a safe and inclusive work environment, and promote skills development, thus contributing to a fair and sustainable professional ecosystem.

ESRS S2 – Value Chain Workers					
ESRS (Sub-Topic)	IRO	Description	Positive / Negative Actual / Potential	Time Horizon	Value Chain
Working conditions		Heightened awareness of occupational health and safety issues among value chain workers	Positive Potential	Medium Long	Upstream Downstream
		Accidents at the workplace of suppliers, logistics sites, and points of sale	Negative Actual	Short Medium Long	Upstream Downstream
Equal treatment and opportunities for all		Expansion and updating of the skills of the workers in the production chain	Positive Potential	Medium Long	Upstream Downstream
Other work-related rights		Human rights violations along the value chain	Negative Potential	Medium Long	Upstream Downstream
		Cyber attacks and/or information theft along the value chain	Negative Potential	Medium Long	Upstream Downstream

Strategy

Material impacts, risks and opportunities and their interaction with the company's strategy and business model

Disclosure requirement ESRS 2 SBM-3

Within the scope of disclosure pursuant to ESRS 2, Lottomatica Group includes all value chain workers who may be significantly impacted by Group companies, whether directly connected to operations and the value chain, through products or services, or through commercial relationships.

52) It should be noted that the following forms of discrimination, among others, were considered: gender, race or ethnic origin, age, sexual orientation, and harassment.

53) It should also be noted that the following cases were considered: failure to comply with the United Nations Guiding Principles on Business and Human Rights; failure to comply with the ILO Declaration on Fundamental Principles and Rights at Work; failure to comply with the OECD Guidelines for Multinational Enterprises.

The main types of workers included in the analysis are:

- workers who perform activities on company premises but are not part of the company's own workforce; and
- workers employed by entities in the upstream and downstream value chain.

Through its analyses, **no geographical area or product type was identified that presents significant risks of child, forced, or compulsory labour** in relation to value chain workers, and no negative impacts emerged from the transition to greener operations. Moreover, no significant negative systemic impacts were identified in the Group's operations or procurement activities, as any such impacts would be linked to specific and limited events; nor were there any significant risks or opportunities arising from impacts on workers in the value chain or from dependencies on them. At the same time, the Group's commitment to generating positive impacts is also reflected in the companies and value chain workers, namely through the improvement of skills and training in the fields of health and safety.

Management of impacts, risks, and opportunities

Disclosure
requirement
S2-1

Policies related to value chain workers

The Group places primary emphasis on **protecting human rights and workers in the value chain** and has adopted **specific policies**⁵⁴ in this area, including the Code of Ethics and the Supplier Code of Conduct, which comply with the United Nations Guiding Principles on Business and Human Rights, and are available on the company website to ensure broad dissemination. In this regard, thanks to the effectiveness of the tools adopted, no cases of non-compliance with the international principles, standards, or guidelines involving workers in the value chain, including those issued by the United Nations, the International Labour Organisation (ILO), or the OECD, were reported in 2025.

The **Group's human rights commitments** in relation to value chain workers are outlined in the Code of Ethics, the Company Policy on the Protection and Promotion of Human Rights, and the Supplier Code of Conduct, even in the absence of global framework agreements. These documents describe the approach adopted to ensure respect for the human and labour rights of all individuals, including employees, suppliers, and partners, and explicitly reference the prohibition of forced and child labour. With specific regard to suppliers, in line with the Supplier Code of Conduct, they are required to ensure safe, suitable, and hygienic working facilities and resources for their employees and for workers employed through third parties or subcontractors, providing adequate personal protective equipment and ensuring appropriate health and safety training. Lottomatica suppliers must also adopt effective health, safety, prevention, and remediation policies and procedures in accordance with the applicable national, international, and industry regulations. In addition to being publicly accessible on the Group's institutional website, the Code of Ethics and the Supplier Code of Conduct are also integral parts of contracts with suppliers and business partners, and are expressly referenced within the Supplier and Operator Portal. These documents are therefore made available to all relevant parties, ensuring proper dissemination and accessibility.

⁵⁴ For further information on the policies adopted regarding value chain workers, please refer to the "Summary of Policies" section in the "General Information" chapter.

In order to proactively identify any critical issues, Lottomatica is committed to adopting concrete measures to prevent and remedy potential impacts on human rights through an integrated governance and control system, which includes procedures for identifying and periodically assessing risks both within the Group and along the value chain. In cases of violations, Lottomatica has provided a dedicated reporting system, accessible to all workers employed by entities supplying goods or services or carrying out work on behalf of Group companies⁵⁵.

In this context, and with a preventive approach, the Group promotes specific training initiatives aimed at collaborators and managers of the points of sale to increase their awareness of the risks of money laundering and terrorist financing (ML/TF) associated with their roles, while also ensuring access to dedicated channels for reporting any violations or non-compliant conduct⁵⁶.

Lottomatica also aims to maintain an **open relationship based on collaboration and dialogue** with the players in its value chain, including its network of commercial partners and points of sale throughout the country, promoting the virtuous sharing of know-how and the strengthening of responsible standards throughout the supply chain, while always ensuring maximum protection and security.

Processes for engaging with value chain workers about impacts

Disclosure
requirement
S2-2

Lottomatica Group considers the **views of value chain workers** when guiding activities aimed at managing the material impacts that affect them. In fact, resources that collaborate with the Group in various capacities, for example because they carry out their work at entities that supply goods or services or perform work on behalf of Group companies, are included among the recipients of the reporting management procedure, and may therefore submit reports and express their opinions through dedicated channels.

As part of the double materiality analysis carried out in 2024 and confirmed in 2025, **key actors in the value chain were involved in assessing the impacts** associated with the Group's activities. This process involved **representatives from around 40 companies** (including hardware and software providers, logistics, maintenance, hospitality and food service companies, and utilities) **and approximately 300 points of sale**, which provided assessments of various ESG impacts related to Lottomatica Group activities, some explicitly linked to the value chain. Responsibility for engagement was assigned to the Corporate Sustainability department, supported by corporate departments that interact most directly with upstream and downstream value chain participants.

In 2024, Lottomatica also adopted a "Vendor Rating" Procedure to regulate the evaluation of suppliers and monitor their technical, organisational, and managerial capabilities, as well as their adherence to the Group's quality, reliability, and performance expectations. Suppliers assessed under this procedure receive specific feedback on performance and any improvement plans and, in the spirit of collaboration and dialogue, can provide comments and share their own perspectives. The periodic evaluation of suppliers allows the Group to continuously strengthen supplier relationships, promote sustainable and compliant practices, and foster a performance-driven culture.

⁵⁵ For further information on the whistleblowing system, please refer to the section "Policies on corporate culture and business conduct - ESRS G1 G1-1 disclosure requirement" in the chapter "Business conduct [ESRS G1]".

⁵⁶ For further information on anti-money laundering training, please refer to the section "MDR-A Actions" in the chapter "Business Conduct [ESRS G1]".

Disclosure requirement S2-3 **Processes for addressing negative impacts and channels for value chain workers to raise concerns**

Lottomatica Group has provided all stakeholders, including workers in the value chain, with a Whistleblowing management system for reporting any concerns or needs they may have⁵⁷. The existence of this channel and its governing procedure is also specified in the Supplier Code of Conduct, which all companies and partners doing business with Lottomatica Group are required to accept, undertaking to ensure that their employees, representatives and subcontractors fully understand and comply with the same.

Disclosure requirement S2-4 **Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions**

To enhance the positive effects of expanding and updating the skills of workers in the production chain, in 2025 the Group continued with the implementation of various **training initiatives**, including courses on responsible gaming, regulatory updates and anti-money laundering provisions. Participation in these courses constitutes an explicit contractual obligation.

- **Training for betting and indirectly managed VLT points of sale:** in collaboration with CePID, the Integrated Psychiatric Centre for Research, Treatment and Prevention of Addictions, established through a partnership between the Agostino Gemelli IRCCS University Hospital Foundation and the Lottomatica Foundation in 2023, the Group launched a comprehensive responsible gaming training and awareness programme aimed at its betting network, including directly managed points of sale and indirectly managed VLT sales. Following the gradual expansion of the initiative in 2023–2024, which extensively covered both the indirect network and the entire direct network, the programme in 2025 reached an even wider audience, involving over 80% of betting points of sale, around 90% of indirectly managed VLT halls, and 100% of directly managed halls.
- **Responsible gaming section on the Group website:** in 2025, the Group revised and updated the responsible gaming section on its institutional website, organising it into topics covering the Responsible Gaming Committee, relevant certifications, protection of minors, and player support.
- **Responsible gaming material:** in 2025, all Responsible Gaming information materials were made available in digital format on the portal dedicated to operators, organised into different thematic areas and including assessment tests and useful contacts for gaming-related issues. During the year, the same materials were also distributed in paper format to the betting and VLT retail network, including a dedicated brochure containing operational guidelines, instructions for the protection of minors and references to support services. The initiative aims to further strengthen the network’s ability to promote responsible behaviours and foster a conscious and balanced relationship with customers. In addition, the kit includes a reprint of the 2024 corporate campaign “Non Giocare Se” and a graphically updated version of the self-assessment test to be displayed at points of sale.

57) For further information on the whistleblowing system, please refer to the section “Policies on corporate culture and business conduct – ESRS G1 G1-1 disclosure requirement” in the chapter “Business conduct [ESRS G1]”.

The table below summarises the initiatives launched by Lottomatica regarding workers in the value chain, specifying the scope of application and related timeframes for each initiative. The type and amount of financial resources allocated to their implementation are not indicated, as none of the actions undertaken were considered material from a financial point of view⁵⁸.

Main actions	Field of application	Time horizons
Training for betting and indirectly managed VLT points of sale	Betting network; Indirectly managed VLT network; Directly managed VLT network	Each year
Responsible gaming section on the Group website	All stakeholders (Group website)	2025
Responsible gaming material	Betting network and VLTs	2025

If the Group becomes aware of any significant negative impacts on value chain workers, it implements a process that includes timely identification of the problem, analysis of potential causes, and adoption of the necessary corrective measures. In this regard the Group has adopted the following **measures**:

- In relation to the impact “*Human rights violations along the value chain*”, with particular reference to child and forced labour, in addition to the commitments expressed in the Code of Ethics and Policy for the protection and safeguarding of human rights, the Supplier Code of Conduct, adopted in 2022, prohibits all companies that maintain commercial relationships with the Lottomatica Group from using child or forced labour, obliging them to combat all forms of discrimination and to ensure fair, favourable, and safe working conditions;
- with regard to the impact of “*Cyber attacks and/or theft of information along the value chain*,” the commercial contracts entered into by the Group include specific confidentiality obligations and security measures to ensure the protection of the individuals, information systems and/or operational processes used for the processing of personal data. These obligations are reinforced by the provisions of the aforementioned Supplier Code of Conduct, which, in addition to requiring suppliers to ensure the protection of all sensitive information, also requires them to adopt appropriate security systems and mechanisms for all information subject to electronic transfer, and to notify Lottomatica of any data breaches, whether presumed or real;
- with regard to the impact of “*Accidents at the workplace of suppliers, logistics sites and points of sale*,” the aforementioned Supplier Code of Conduct includes specific commitments to protect the health and safety of workers. Suppliers must ensure safe, suitable and hygienic working facilities and resources for their employees, adopt effective health, safety prevention and remediation policies and procedures, and provide their employees, suppliers and subcontractors with the protective equipment and training necessary to carry out their duties in complete safety.

With particular reference to the positive impact of “*Raising awareness among value chain workers on occupational health and safety issues*”, the Supplier Code of Conduct includes commitments to provide employees, suppliers, and subcontractors with the protective equipment and training necessary to perform their duties safely.

58) For further information on the materiality threshold identified by the Group for reporting the financial amounts of the shares, please refer to the section “Additional considerations” in chapter “1.1 Criteria for preparation”.

No serious human rights issues or incidents related to its upstream or downstream value chain were reported to the Group in 2025.

Furthermore, it should be noted that the update of the double materiality analysis carried out in 2025 did not identify any significant risks and/or opportunities for the Company in relation to value chain workers.

In addition to maintaining transparent and dialogue-based relationships with partners and suppliers, the Group regularly updates its Code of Conduct and the provisions contained in contracts and commercial agreements, intervening where necessary to strengthen obligations or introduce new commitments, such as requiring point-of-sale managers and their employees to participate in responsible gaming training sessions.

Management of issues concerning the value chain and its workforce is distributed across multiple functions and departments, including the Procurement & Shared Services structure, responsible for the company's supplier registry and procurement processes, as well as specific business units managing relations with the commercial network of partners and points of sale across the territory.

Metrics and targets

Disclosure requirement S2-5 **Targets related to managing significant negative impacts, enhancing positive impacts, and managing material risks and opportunities**

The Group is committed to preventing violations of workers' and human rights throughout the value chain and, to this end, has adopted complaint mechanisms consisting of procedures for internal and external risk identification and periodic assessment, a reporting system, a sanctions framework, stakeholder dialogue, and the training and information activities described previously. With this approach, Lottomatica has not defined specific metrics or quantitative objectives, also considering that no significant risks and/or opportunities have been identified regarding value chain workers, nor has the Group received reports of human rights violations. However, vigilance remains high, and workers' rights are central to many of Lottomatica's policies, as detailed in chapters S1 and S2.

3.3 Consumers and end-users [ESRS S4]

The Group considers the **protection of consumers** and **end users** a **strategic priority** for creating sustainable value and is committed to ensuring a **responsible, safe, and transparent gaming experience**, promoting virtuous behaviour throughout the value chain. Below is a list of IROs identified as material by the double materiality analysis, which the Group manages through specific policies and concrete actions aimed at protecting consumer rights, ensuring high standards of safety and transparency, and fostering a responsible approach to entertainment.

ESRS S4 – Consumers And End Users						
ESRS (Sub-Topic)	IRO	Description	Positive / Negative Actual / Potential	Time Horizon	Value Chain	
Impacts related to information provided to consumers and/or end users	I	Cyber attacks and/or theft of consumer information	Negative Potential	Medium Long	Downstream	
	R	Incorrect/lack of management of logical access constraints		Short Medium	Own operations	
	R	Untimely, incomplete and/or incorrect implementation of the established security policies and specifications		Short	Own operations	
	R	Failure to identify actions to prevent cyber attacks or theft of information and data		Short Medium	Own operations	
	R	Inadequate establishment, implementation, review, maintenance or improvement of the Information Security Management System (ISMS) within the context of the implementation and management of information systems and services related to the legally required retention activities		Short Medium	Own operations	
	R	Inadequate or partial compliance with personal data protection legislation		Short Medium	Own operations	
	R	Lack of, or inadequate, protection of personal data for Machine Learning and Artificial Intelligence applications, potentially leading to data breaches or theft, or business impacts that could compromise the reliability of the gaming systems		Short Medium	Own operations	
	R	Inadequate data management, in terms of: confidentiality, integrity and availability		Short Medium	Own operations	
	Personal safety of consumers and/or end users	I	Presence of cases of gambling disorder in the areas where the Group operates	Negative Actual	Short Medium Long	Downstream
		R	Inability to ensure the reliability and availability of ICT systems and critical software, with negative impacts on operations due to IT system malfunctions, interruptions or delays that could affect business performance		Short Medium	Own operations
R		Lack of Software Factory flows and processes, useful for aligning business objectives with the evolution of IT systems		Short Medium	Own operations	
R		Failure to adopt best practices in development, MLOps and DevOps, leading to slow and unstable releases, poor software quality in Machine Learning and Artificial Intelligence, difficulties in error management and limited scalability, with negative effects on delivery times, system reliability and user satisfaction		Short Medium	Own operations	
R		Inadequate management of installation, replacement, maintenance, and decommissioning activities related to the technological infrastructures present at the network's points of sale (e.g. PoS, Gaming Machines, Terminals)		Short Medium	Own operations	
Social inclusion of consumers and/or end users	I	Adoption of responsible business and consumer protection practices	Positive Actual	Short Medium Long	Downstream	
	O	Safe gaming environment and legal channels		Short Medium Long	Own operations Downstream	

Strategy

Disclosure
requirement
ESRS 2 SBM-3

Material impacts, risks and opportunities and their interaction with the company's strategy and business model

Within the scope of the ESRS 2 disclosure, Lottomatica Group includes all consumers and/or end users who may be significantly impacted by the activities of the Group companies through products, services, or commercial relationships, including those directly connected to their operations and the value chain.

The main categories of consumers and/or end users included in the analysis are:

- users of services that could have a negative impact on their rights to privacy and personal data protection; and
- individuals who require accurate and accessible information to avoid the potentially harmful use of the Group's products and services.

The analyses conducted did not reveal any significant negative impacts of a systemic nature, as the occurrence of such impacts would be linked to specific and limited events, nor did they reveal any significant risks or opportunities related to specific groups of consumers and/or end users. It should also be noted that **the operation and collection of public games with cash prizes are intended exclusively for adults**, in accordance with the sector regulations.

With specific regard to the negative impact associated with problem and pathological gambling, in collaboration with the Integrated Psychiatric Centre for Research, Treatment and Prevention of Addictions (CePID) of the Gemelli Polyclinic in Rome, Lottomatica has implemented a **data analysis methodology** aimed at accurately identifying consumers within its online customer base who, due to individual characteristics and/or usage patterns, are more exposed to the risk of excessive and/or problematic gambling. This methodology has enabled the identification of **13 Observed Behaviour Indicators** (so-called ICO), divided into primary and secondary indicators to be monitored, including, for example, gaming time slots, amounts wagered, amounts withdrawn and other parameters designed to identify more accurately those consumers who are most intensive in their gaming activity, in order to minimise exposure risks. With regard to the direct network, the Group has developed a proprietary software capable of monitoring gaming behaviour in gaming halls through the completion of a monthly model by appropriately trained hall managers (so-called "Smart Gaming System").

At the same time, the adoption of responsible commercial practices to protect consumers represents one of the Group's main **material positive impacts**. All gaming solutions offered are carefully designed, developed and selected in accordance with the highest international standards of reliability and security. Product and service safety forms part of a broader commitment to responsible gaming, overseen by the Responsible Gaming function and the Responsible Gaming Committee, which ensures that the objectives of the Responsible Gaming Programme are achieved. In this context, Lottomatica has established a Responsible Marketing Policy aimed at maximising customer awareness so that they can approach gaming in a safe and responsible manner, and in 2025 adopted a Secure Software Development Policy to ensure the highest level of product security.

Finally, the legalisation of public gaming with cash winnings through concessions to private entities represents the main commercially relevant opportunity. Legal gaming allows consumers to engage in gaming in a safe and controlled environment, ensuring full compliance with the regulatory requirements and providing an effective alternative to illegal gaming, which remains concentrated in certain regions of Italy.

Management of impacts, risks, and opportunities

Policies related to consumers and end users

Disclosure
requirement
S4-1

Lottomatica Group is committed to effectively managing the impacts, risks and opportunities associated with its business activities. To ensure **high standards of protection and transparency** towards consumers and end users, in addition to the Code of Ethics, the Group has also adopted several dedicated policies⁵⁹ aligned with the United Nations Guiding Principles on Business and Human Rights, which are posted on the institutional website to ensure maximum dissemination. Thanks to the effectiveness of these tools, Lottomatica has not encountered any violations of the principles of the United Nations Global Compact or the OECD guidelines in its downstream value chain.

Consumer protection forms part of a broader commitment to the well-being of individuals who work within the Group, collaborate with it, or are part of the community in which Lottomatica operates. The Group recognises and promotes human rights, the valorisation of individuals, and diversity, in line with the Universal Declaration of Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the 2030 Agenda for Sustainable Development, and is also a signatory to the United Nations Global Compact. In this context, the Group's companies strictly adhere to their human rights Policy, ensuring the protection of customers' privacy and personal information, in full compliance with the current regulations. These principles are supported by a strong **commitment to consumer protection** and the **promotion of a safe and responsible gaming experience**. Moreover, to ensure the security and protection of user data, the Group has implemented an advanced technological infrastructure capable of maintaining high standards of security, operational continuity, and information protection. In this context, the policies adopted by Lottomatica Group enable the proactive identification of critical issues and the implementation of concrete measures to prevent and remedy potential negative impacts, including those on human rights, through processes for identifying and periodically assessing risks within its own operations and along the value chain. In the event of violations, the Group provides a dedicated reporting system. Moreover, to maintain continuous dialogue with its users, Lottomatica has developed specific **communication and listening channels** aimed at collecting feedback, promptly identifying any critical issues and continuously improving the quality of the services offered and the protection measures in place.

⁵⁹ For further information on the policies adopted by the Group regarding consumers and end users, please refer to the "Summary of policies" section in the "General information" chapter.

Disclosure requirement S4-2

Processes for engaging consumers and end users regarding impacts

In 2025, Lottomatica Group strengthened its **consumer and end-user engagement** processes by conducting specific surveys on responsible gaming issues, aimed not only at customers — particularly in the online channel — but also at managers and operators of points of sale, as well as Group employees. In this regard, additional informational materials⁶⁰ were made available this year to support retailers and operators in promoting a responsible and safe approach. The initiative aimed to deepen understanding and perceptions of these issues in order to more effectively guide the dissemination of information concerning legal and responsible gaming. Lottomatica intends to repeat this activity annually to monitor the impact of the initiatives over time and track the evolution of awareness and perceptions regarding responsible gaming, including among consumers.

With specific regard to the online channel, the Group directly engages consumers at least every six months, particularly through its Customer Relationship Management (CRM) and Contact Centre functions. In fact, satisfaction surveys are periodically administered, with the aim of improving the range of products and services, while a dedicated Contact Centre is always available to provide assistance. In the direct network, on the other hand, consumers can report issues via a dedicated email address, with the hall manager acting as the point of contact between the company and customers.

Operational responsibility for ensuring consumer engagement is assigned to a dedicated function tasked with coordinating the Operational Committee for responsible gaming, which analyses results and plans subsequent activities within the annual plans. The effectiveness of the responsible gaming initiatives and projects is also assessed through external certification activities conducted by international organisations such as G4 (Global Gambling Guidance Group) and the WLA (World Lottery Association). The periodic audits required to maintain certification (every 18 months for G4 and every 3 years for WLA) ensure continuous monitoring of performance in terms of product and service security and highlight any areas for improvement, which the Group subsequently addresses through appropriate supplementary action plans. In addition, the responsible gaming certification audits regularly test the emergency procedures designed to ensure product safety and protect players.

In addition to the aforementioned surveys and the involvement of the relevant departments, measures to better understand the perspective of consumers and/or end users who may be particularly vulnerable include responsible gaming training, which the Group delivers in collaboration with CePID, enabling staff in contact with customers to recognise signs of vulnerability and to collect evidence and feedback in a structured manner to guide prevention and support actions.

Furthermore, as part of the double materiality analysis carried out in 2024, the results of which were also confirmed in 2025, **the main actors in the downstream value chain were involved in the assessment of impacts associated with the Group's activities**, some of which explicitly referred to consumers and/or end users.

⁶⁰ For more information, please refer to paragraph "Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions - Disclosure requirement S2 S2-4" within the chapter "Workers in the value chain [ESRS 2]".

Processes for addressing negative impacts and channels for consumers and end users to raise concerns

Disclosure requirement S4-3

The negative impacts that may arise from the operation and collection of cash prize games include, in particular, those related to data security and privacy, as well as problem and pathological gambling. The latter has been included in the Essential Levels of Assistance (known as ELA) since March 2017, ensuring that services provided by the National Health Service (NHS) are available nationwide, either free of charge or with a co-payment. In this regard, fully aware of the risks associated with public games, Lottomatica Group is committed through a comprehensive Responsible Gaming Programme to **preventing excessive gaming** and **strictly prohibiting access to minors**, in full compliance with the national and European personal data protection legislation.

Specifically, **the Responsible Gaming Programme is structured around three main guidelines:**

- **protection of minors**, through specific measures preventing their access to gaming;
- **prevention of excessive gaming**, through training, monitoring tools, and support for problem gamblers;
- **promotion of a responsible gaming model** based on transparency, awareness, and comprehensive information.

The programme has been integrated across all company activities, and is divided into four macro areas:

1. **training and awareness-raising** for internal resources on responsible gaming;
2. **information and support** for players, with initiatives to highlight the risks associated with gambling;
3. **preventing and mitigating** the impacts of inappropriate gaming behaviour;
4. **research and development** to further explore and improve responsible gaming practices.

A central element of the programme is regular **training** on product and service safety, delivered as part of responsible gaming training, which is mandatory for all employees and the network of points of sale, and is particularly in-depth for staff in direct contact with customers, in order to better understand the needs of the most vulnerable consumers and develop targeted actions. The network of points of sale also receives specific training to equip managers with the information needed to support their customers effectively.

Lottomatica Group also actively promotes **study and research on legal and responsible gaming**, creating opportunities for in-depth analysis and discussion on the role of the legal gaming industry, particularly regarding public order, legality, and consumer protection. This includes **collaboration with CePID**, which, through its scientific activities, contributes to the analysis and understanding of phenomena related to gambling disorders. Lottomatica also cooperates with **leading universities and research centres** in order to come up with solutions to remedy, or help remedy, cases of problem or pathological gaming. The Group's companies operating in this channel have equipped their gaming platforms with tools to assess the propensity for problem gambling and monitoring systems to track the use of self-limitation and self-exclusion tools. With regard to physical gaming, operators and managers of directly managed gaming halls are equipped with proprietary software designed to monitor and identify any situations at risk of problem gambling, with results shared monthly with the Responsible Gaming Operational Committee.

Finally, across all its channels, both physical and online, Lottomatica Group promotes the **National Gambling Helpline** (TVNGA), an anonymous and free service managed by the National Institute of Health. The service is available not only to players seeking professional assistance but also to those seeking information on health services for gambling-related issues or on services capable of managing socio-economic and/or legal problems related to debt. Points of sale also display **references to SERDs and regional local health authorities (ASLs)**, ensuring that problem gamblers can contact specialised centres in their area. The availability of these channels is supported through various tools aimed at customers, gaming halls and points of sale, including physical and online information campaigns and communications via email or other means. The Group has also adopted specific service levels, in accordance with the ADM service charter contained in the concession agreements, to ensure timely monitoring of reported issues and verification of the effectiveness of the channels, including through engagement with consumers and international certification bodies.

Information on the availability of these channels is clearly visible in both physical gaming areas and on the remote channels. During 2025, the Group also created, printed, and distributed additional materials to support consumers and strengthen information on responsible gaming. The gaming halls and points of sale receive regular training and information on responsible gaming issues, enabling them to assist their consumers and support them with the available tools. Policies to protect individuals from retaliation are unnecessary, as the communication channels related to problem and pathological gambling guarantee complete anonymity.

Finally, Lottomatica Group has provided all stakeholders, including consumers and end users, with a Whistleblowing management system for reporting any concerns or needs they may have⁶¹.

Disclosure requirement S4-4

Taking action on material impacts on consumers and end-users, approaches to mitigating material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

In 2025, to mitigate the negative effects of cyberattacks and gambling addiction, increase the positive impacts of responsible commercial practices and consumer protection, and manage related risks and opportunities, **the Group continued and launched several initiatives** focused on training, interactive self-assessment tests, and obtaining certifications.

- **The “Safe Plai” System:** through the creation of the “Safe Plai” system for segmenting online customers, the Group measures gaming behaviour and predicts intensive gaming activity by online players, in compliance with the GDPR requirements and in line with its policy of awareness, transparency, and responsibility. Following the initial release in 2024 and subsequent refinements from the first data processing, an intervention protocol was defined in 2025, detailing actions to ensure the correct information and protection of players, tailored to the different clusters identified by the algorithm.
- **First-level training for employees and points of sale:** the Group runs a comprehensive training and awareness programme on responsible gaming, developed with CePID and aimed at the Group’s employees and sales network. Since December 2024, responsible gaming has been included in the onboarding process for new employees, and training on this topic has

been added to the contractual commitments signed by both the betting network and the indirectly managed network. During 2025, the responsible gaming course became mandatory for all employees, covering over 80% of betting points of sale, approximately 90% of indirectly managed VLT halls, and 100% of directly managed halls.

- **Second-level training for employees in contact with customers:** for staff interacting directly with customers, the Group introduced specific second-level training, available both via e-learning and in-person sessions. In 2025, this training was provided to 100% of new employees in the Digital and Digital Customer Service areas.
- **Responsible gaming functionality for online gaming accounts:** after launching a new interactive self-assessment test and a dashboard displaying online gaming account information (particularly regarding amounts deposited and limits set) in 2024, these initiatives continued in 2025 with the definition of new requirements and the development of additional features, in order to make players increasingly aware of their gaming activity.
- **Responsible Gaming Survey:** during the course of the year, Lottomatica conducted multiple surveys to assess knowledge and perceptions regarding responsible gaming. The surveys, administered digitally, targeted approximately 2,150 employees, over 2.6 million online players, and nearly 4,000 customers from the physical network.
- **G4 certification for responsible gaming:** in recent years, Lottomatica Group has consistently submitted its subsidiaries to G4 certification processes to validate its responsible gaming safeguards and ensure compliance with the regulatory standards. In order to ensure consistent quality standards across the Group, an agreement was signed with G4 in 2025, reaffirming the Group’s commitment to extending certification to all its concessionary companies from 2026 onwards.
- **ISO 27001 certification:** Lottomatica Group has implemented an Information Security Management System (ISMS) in accordance with the international standard ISO/IEC 27001:2013. Maintenance audits were conducted in 2025, and the extension of the certification to additional Group companies for 2026 is currently under evaluation.

The following table summarises the initiatives launched by Lottomatica in relation to consumers and end users, specifying the scope of application and the relevant timeframes for each initiative. The type and amount of financial resources allocated to their implementation are not indicated, as none of the actions undertaken were considered material from a financial point of view⁶².

Main actions	Field of application	Time horizons
“Safe Plai” system	Customer base online	Each year
First-level training for employees and points of sale	Lottomatica Group employees; Directly managed VLT rooms; Indirectly managed VLT rooms	Each year
Second-level training for employees in contact with customers	Lottomatica Group employees	2025
Responsible gaming features on the online gaming account	Customer base online	2025
Responsible Gaming Survey	Lottomatica Group employees; Online customer base; Physical network customer base	2025
G4 certification for responsible gaming	Lottomatica Group	Each year
ISO 27001 Certification	Betflag S.p.A.; Gamenet S.p.A.; GBO Italy S.p.A.; PWO S.p.A.; Totosi S.r.l.	Each year

61) For further information on the whistleblowing system, please refer to the section “Policies on corporate culture and business conduct –ESRS G1 G1-1 disclosure requirement” in the chapter “Business conduct [ESRS G1]”.

62) For further information on the materiality threshold identified by the Group for reporting the financial amounts of the shares, please refer to the section “Further considerations” in chapter “1.1 Criteria for preparation”.

These actions are coordinated by the Responsible Gaming Operational Committee, which prepares the activity plan by proposing projects based on feedback from key stakeholders (including customers, regulatory bodies, and gaming hall operators). The plan is then reviewed by the ESG Committee, approved by the Chief Executive Officer, and communicated to the Board of Directors. The Operational Committee also monitors and evaluates initiatives, meeting monthly to ensure the continuous improvement of the Responsible Gaming Programme and the achievement of the expected results. The same Committee monitors and assesses the effectiveness of actions and initiatives related to the adoption of responsible commercial practices for consumer protection, as defined by the Responsible Marketing Policy, and identifies new projects and initiatives to promote the continuous development of Responsible Gaming.

As previously noted, in developing its Responsible Gaming activities, Lottomatica has adopted **specific protocols** for its sales network and contact centre operators, including administering self-assessment tests based on the PGSI (Problem Gambling Severity Index), providing tools for greater control of gaming activity (physical timers in gaming halls and self-limitation tools for online accounts), and inviting players on remote channels to self-exclude, with references to national and local support services. Lottomatica also invests annually in training its operators to ensure that they are aware of all the intervention tools available to protect and safeguard their customers. Training activities are also carried out in partnership with leading specialist centres, such as CePID, and internationally recognised institutions such as Gambling Therapy.

To manage actual or potential negative impacts on consumers, Lottomatica Group has defined a structured identification and assessment process and established a specific governance framework for responsible gaming, entrusted to the aforementioned Operational Committee for Responsible Gaming. This committee, which oversees the Group's business plans, periodically analyses survey results collected from the network and online customer base to monitor stakeholder perceptions and identify potential negative impacts. The Committee supplements these findings with ongoing benchmarking of leading international best practices, guiding interventions based on the materiality of the identified impacts.

Aware of the risks to users' rights and freedoms, the Group has implemented and continually reviews organisational and security measures proportionate to the level of risk. This is further evidenced by certifications held by Group companies, such as **ISO/IEC 27701:2019 certification** for Gamenet S.p.A., GBO Italy S.p.A., PWQ, Totosi and Betflag, which confirms compliance with the international standards for information security and privacy management systems.

Finally, it should be noted that no serious human rights issues or incidents relating to consumers and/or end users have been reported to the Group.

Metrics and targets

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Disclosure
requirement
S4-5

The Group has implemented Responsible Gaming programmes and is committed to ensuring a safe, regulated gaming environment with high ethical standards, preventing cyber attacks, protecting consumer data, and combating gambling addiction. In this regard, no specific metrics have been defined, nor quantitative objectives established. However, in addition to implementing and monitoring the effectiveness of its policies and actions through the measures described in the previous sections, Lottomatica is evaluating the definition of objectives within its sustainability strategy.

4. Governance information

4.1 Business Conduct [ESRS G1]

Management of impacts, risks, and opportunities

Lottomatica Group considers **respect for the ethical values** of **integrity, transparency, and accountability** to be fundamental, and is committed to conducting its business in accordance with the principles set out in the Code of Ethics, the 231 Model, and the Anti-Bribery and Corruption Policy and guidelines, with a particular focus on preventing corruption and illegal activities at all stages of the value chain.

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Below is a list of IROs identified as material by the double materiality analysis, which the Group is committed to managing through specific policies and concrete actions in corporate conduct, with particular regard to supplier relations and corruption and bribery.

ESRS G1 – Business Conduct					
ESRS (Sub-Topic)	IRO	Description	Positive / Negative Actual / Potential	Time Horizon	Value Chain
Corporate culture	I	Episodes of conduct not aligned with Lottomatica's Code of Ethics and mission	Negative Potential	Medium Long	Upstream Own operations
	R	Non-compliance with regional gaming industry regulations, resulting in significant fines, legal disputes and reputational damage		Short	Own operations
	R	Failure to comply with, or partial compliance with, Artificial Intelligence (AI Act) regulations		Short	Own operations
	R	The risk associated with inadequate data quality procedures in ML and AI applications is that models may be trained on incomplete, inaccurate or biased data, leading to unreliable results, bias, poor decision-making and a loss of trust in the system, with potential legal, ethical and reputational impacts		Short	Own operations
Whistleblower protection	I	Episodes of conduct not aligned with Lottomatica's Code of Ethics and mission	Negative Potential	Medium Long	Upstream Own operations
	R	Failure to comply with, or partial compliance with, insider trading regulations pursuant to the Market Abuse Regulation		Short	Own operations
	R	Inadequate or partial compliance with the relevant legislative provisions of Legislative Decree no. 231/01		Short Medium	Own operations
Political engagement and lobbying	I	Transparency in relations with institutions and trade associations	Positive Actual	Short Medium Long	Own operations
Management of relations with suppliers, including payment practices	I	Compliance with Lottomatica's values and principles throughout the supply chain (e.g. Supplier Code of Conduct, Code of Ethics, 231 Model)	Positive Actual	Short Medium Long	Upstream
	R	Lock-in refers to dependence on a supplier, technology or platform such that changing solutions entails high costs, technical difficulties, data loss or significant operational disruption		Short	Own operations
	R	Procurement processes not aligned with business needs due to unstructured management of accounts payable and/or unstructured information flows between the Purchasing & Shared Services function and other functions involved in the process		Short	Upstream Own operations
	R	Identification of unqualified suppliers or suppliers lacking the appropriate technical capabilities		Short	Upstream Own operations
	R	Inadequacy of the supplier contracting process		Short	Own operations
	I	Empowerment of the supply chain on sustainability issues	Positive Actual	Short Medium Long	Upstream
Corruption and bribery	I	Fulfilment of tax obligations and the payment and collection of taxes due to the Tax Authorities	Positive Actual	Short Medium Long	Own operations
	R	Failure to comply with, or partial compliance with, regulations governing transactions with related parties		Short Medium	Own operations
	R	Inadequate or partial compliance with the anti-corruption legislation		Short Medium	Own operations
	R	Inadequate or partial compliance with the relevant legislative provisions of Legislative Decree no. 231/01		Short Medium	Own operations
	R	Failure to implement, or inadequate implementation of, anti-money laundering controls (231/07)		Short Medium	Own operations
	R	Failure or inadequate use, during monitoring activities, of anomaly indicators defined in accordance with the regulations, the UIF guidelines and the ADM Guidelines		Short Medium	Own operations
	R	Potential economic damage arising from intentional dishonest or deceptive activities carried out by individuals within the Company		Short	Own operations
	R	Inadequate or erroneous allocation of bonuses		Short Medium	Own operations
	R	Potential economic damage arising from intentional dishonest or deceptive activities carried out by individuals outside the Company		Short Medium	Upstream

Policies on corporate culture and business conduct

Disclosure requirement G1-1

Lottomatica has adopted and disseminated a series of **policies**⁶³ aimed at **promoting a corporate culture based on responsible conduct both within and outside the Organisation**, as well as managing the material IROs identified. The Code of Ethics represents the cornerstone of the corporate culture, outlining the Group's commitment to compliance with the legislation and defining fundamental standards and values, such as personal integrity, impartiality, and the fight against corruption, which are to be upheld and encouraged.

The Board of Directors is responsible for approving and adopting the Control Model, the Code of Ethics and all Group policies and procedures relating to business ethics, and ensures that these documents are disseminated so that all directly or indirectly controlled companies formally adopt them. Business ethics matters are also overseen by the Risk, Ethics & Compliance Department, which, among other responsibilities, monitors the adequacy and effectiveness of the internal control and risk management System.

To strengthen corporate culture and reduce exposure to ethical risks, the Code of Ethics, the 231 Model, the Anti-Bribery and Corruption Policy and Guidelines, and the Whistleblowing procedure are subject to specific training for all employees, are available on the Group's main websites, the company intranet and portals dedicated to partners and commercial suppliers, and explicitly referenced in every contract. Passing a specific assessment test is also mandatory at the end of each course. As part of the corruption management system and 231 Model, the Group periodically analysed areas potentially at risk of corruption and bribery, and concluded that, given the mitigation measures implemented, no functions are considered at high risk of corruption.

In order to operate in accordance with the highest standards of ethics and integrity through a governance framework based on models and procedures protecting all stakeholders, in line with the 231 Model and the regulatory requirements, Lottomatica Group has adopted a **system for managing whistleblower reports**⁶⁴. The whistleblowing system ensures the highest level of **confidentiality** and is available to employees, collaborators, business partners and third parties. Reports may be submitted via the EthicsPoint platform or through a dedicated telephone channel, available 24/7.

This mechanism provides a formal framework for receiving, analysing and managing the issues raised. All reports received follow a transparent management process, which includes a preliminary review within seven days of receipt. Where deemed relevant, reports are investigated and addressed within three months, with subsequent feedback provided to the reporting party. The process is managed by the Risk, Ethics & Compliance Department and the Legal Department, which coordinate the checks, involving the relevant company departments, where necessary, as well as the reporting and reported parties, and providing appropriate information to the CEO of Lottomatica Group and the CEOs of any companies involved in the report.

63) For further information on the policies adopted by the Group in business conduct, please refer to the "Summary of policies" section in the "General information" chapter.

64) The process complies with the regulatory provisions introduced by Legislative Decree no. 24 of 23 March 2023 implementing EU Directive 2019/1937 on the protection of persons reporting breaches of Union law and national legislation.

All reports that are deemed relevant following the preliminary investigation are subject to further investigation by:

- the Supervisory Body which, in cases relevant pursuant to Legislative Decree no. 231/01, may operate independently or avail itself of the support of the Risk, Ethics & Compliance Department, other company Departments/Areas or third parties;
- the Chief People Officer, who, in cases relevant pursuant to UNI PdR 125:2022, may act independently or with the support of the Risk, Ethics & Compliance Department, other company Departments/Areas or third parties.

At the end of the verification phase, even where a report is found to be unfounded, the Risk, Ethics & Compliance Department and the Legal Department, with the support of the department responsible for the verifications, prepare a summary report of the investigations carried out and the findings that emerged. Subsequently, the Risk, Ethics & Compliance Department and the Legal Department submit the results of the investigations to the Company Bodies and/or the relevant Departments for assessment, so that appropriate measures can be taken and, where deemed appropriate, may:

- agree with the Head of the relevant Department on any "action plan" required to remedy any weaknesses identified in the internal control system;
- agree with the other departments concerned on any initiatives to be undertaken to safeguard the Group's interests (e.g. legal action).

The whistleblowing system ensures that employees and external parties can **report violations in a protected and anonymous manner**. The Procedure protects individuals who, at the time of reporting, filing a complaint with the judicial or accounting authorities, or making a public disclosure, have reasonable grounds to believe that the information on the reported, disclosed or complained-about violations is true and falls within the scope of application. Whistleblower protection applies not only while the legal relationship is ongoing, but also when the report is made in the following circumstances:

- when the legal relationship has not yet commenced, if the information on the violations was obtained during the selection process or other pre-contractual phases;
- during the probationary period;
- after the termination of the legal relationship, if the information on the violations was acquired during the relationship itself.

The protection measures also extend to:

- the facilitator (a natural person who assists the whistleblower in the reporting process, operating within the same working environment and whose assistance must remain confidential);
- persons in the same working environment as the whistleblower, the reporting person or the person who made a public disclosure, who are linked to them by a stable emotional bond or kinship up to the fourth degree;
- the colleagues of the whistleblower or the person who has filed a complaint or made a public disclosure, who work in the same workplace and maintain a regular and ongoing relationship with that person;
- entities owned by the reporting person or for which that person works, as well as entities operating in the same working environment as the aforementioned persons.

Lottomatica promotes awareness of the reporting channels and ensures their availability through a range of internal communication tools. Information on reporting mechanisms is disseminated via institutional emails, the company intranet and onboarding materials. The whistleblowing channel is also accessible from personal devices, ensuring flexible and remote use. Lottomatica also ensures that all reporting channels are accessible and inclusive, and has adopted measures to overcome any cultural or organisational barriers that could limit the use of these tools. The effectiveness of the reporting processes is continuously monitored through best practice analysis, internal audits and regulatory updates.

In addition, the Group has adopted an Integrated Management System for Quality, Safety and the Environment (SGI), which brings together the management systems for quality (ISO 9001), safety (ISO 45001) and the environment (ISO 14001). Governed by the Quality and Safety Policy, this organisational model enables the Group to implement an effective process control system aimed at preventing and managing risks, safeguarding the health and safety of workers and ensuring end customer satisfaction, while reducing environmental impact and consolidating a corporate culture focused on quality, safety and environmental protection.

Finally, the Group has adopted a Tax Strategy, approved by the Board of Directors, with the aim of fulfilling its tax obligations and paying taxes in a timely and transparent manner, while adopting a prudent approach to responsible tax risk management and conducting its operations with the utmost transparency and fairness.

The effectiveness of the controls implemented has been reaffirmed in 2025 by the absence of any significant cases of non-compliance with laws and regulations resulting in material penalties for Lottomatica Group.

Management of supplier relationships

Lottomatica selects, evaluates, and manages commercial relationships with partners and suppliers according to **criteria of fairness, equity, and transparency**, ensuring **ESG compliance** throughout its supply chain. Specifically, counterparties are selected on the basis of objective, transparent and verifiable parameters, such as reliability, quality, professionalism and integrity. They are also required to adhere to the Group's Code of Ethics and to commit to operating in compliance with the applicable regulations, particularly in the areas of tax fraud prevention, anti-corruption and anti-money laundering, as well as to promoting the objectives of Agenda 2030, in order to mitigate supply chain risks and prevent potential negative impacts. In addition, the Group has implemented procurement processes designed to ensure compliance with the agreed payment terms, supported by a monitoring system aimed at preventing delays through monthly planning of due dates and weekly checks of the budget and outstanding amounts owed to suppliers. As **head of the supply chain**, Lottomatica also considers additional key elements when selecting and monitoring suppliers to prevent risks and negative impacts. These include monitoring quality, verifying production capacity, assessing corporate reputation and financial stability, and encouraging sustainable practices.

Disclosure
requirement
G1-2

With particular regard to the latter, the Group is committed to promoting a sustainable supply chain and therefore subjects suppliers listed in the Register to **ESG assessments via the SynESGy platform**, which also incorporates the minimum criteria defined by the Voluntary Sustainability Reporting Standards for SMEs, namely the voluntary sustainability reporting standards designed for European SMEs. The assessment includes **social risks**, such as child labour or unsafe working conditions, and **environmental criteria**. The selection process **rewards** suppliers who adopt low-impact technologies and production processes, use renewable energy, and hold recognised certifications such as ISO 14001, EMAS, or equivalent. A representative sample of suppliers is also subject to on-site audits to verify compliance with the Supplier Code of Conduct, the Group's Environmental Sustainability Policy, and the broader ESG policies adopted. In 2025, as in previous years, **the proportion of suppliers accredited and assessed according to ESG criteria through the Synesgy platform remained above 80%**.

Disclosure requirement G1-3

Prevention and detection of corruption and bribery

During 2025, Lottomatica renewed the UNI ISO 37001 certificate for the **Corruption Prevention Management System** adopted by the Group and its main concessionaire companies. The system, introduced and certified in 2022, includes measures and controls to prevent and mitigate corruption risks and led to the creation of the Anti-Bribery & Corruption function, headed by the Anti-Bribery and Corruption Officer within the Risk, Ethics & Compliance Department. The Group has also adopted a specific **Anti-Bribery and Corruption Policy and Guidelines** laying out its commitments to preventing corruption, rules of conduct, procedures for reporting violations, and related training and information activities. It also includes checks on the reliability, reputation, and suitability of any third parties with whom Lottomatica considers establishing business relationships. This Policy is posted on the Group's institutional website and on the company intranet and is referenced, through specific clauses, in commercial contracts together with the Code of Ethics and the 231 Model, in order to ensure its dissemination and understanding by stakeholders. The reporting of corruption cases is handled through the reporting management system, with cases managed by the Chief Risk, Ethics & Compliance Officer and the Chief Legal Officer.

Lottomatica also provides **specific training courses on the 231 Model and corruption prevention**, with mandatory refresher sessions every three years and a final assessment test. These programmes cover 100% of the functions, and also target the Group's executives and the main administrative, management, and control bodies (OADC).

Anti-corruption training	u.m.	2025				2024			
		Functions at risk	Managers	OADC	Other employees	Functions at risk	Managers	OADC	Other employees
Extension of training									
Total		28	56	32	2,384	28	59	40	2,078
Total number of training recipients	No.	28	56	32	2,384	28	59	40	2,078
Delivery method and duration⁶⁵									
E-learning	h	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Frequency									
Frequency at which training is required		Every three years	Every three years	Every three years	Every three years*	Every three years	Every three years	Every three years	Every three years*
Topics covered									
Anti-bribery management system in accordance with ISO 37001		x	x	x	x	x	x	x	x
231 Model		x	x	x	x	x	x	x	x
Code of Ethics		x	x	x	x	x	x	x	x

* Every quarter for new hires.

MDR-A actions

Minimum disclosure requirement

To effectively manage the IROs identified through the double materiality analysis process related to corporate conduct, in 2025 the Group implemented initiatives focused on training, the whistleblowing channel, and the maintenance of the ISO 37001 and 9001 certifications:

- **Training on 231 Model and Code of Ethics.** The Company promotes awareness of 231 Model, Code of Ethics, and company procedures among all employees, who are therefore required to understand, comply with, and contribute to their implementation. Staff training on Legislative Decree no. 231/01, including updates and implementation of the Model and Code of Ethics, is mandatory and managed by the Risk, Ethics & Compliance Department in cooperation with the HR & Organisation Department. The training plan includes classroom seminars, primarily for management personnel and authorised representatives, as well as e-learning tools. New hires also receive specific training on 231 Model, Code of Ethics, and the procedural system as part of onboarding.
- **AML/CFT training.** In accordance with Article 54 of Legislative Decree 231/2007, the AML/CFT (Anti-Money Laundering/Combating the Financing of Terrorism) procedures of the Lottomatica Group's concessionaires include specific ongoing training plans, which aim to provide theoretical and practical knowledge for customer due diligence, risk assessment, and active collaboration. The courses are aimed, in particular, at operators and their employees at VLT points of sale, physical betting outlets, PVRs (recharge points), and bingo halls; at concessionaire employees who are in direct contact with customers; and at all so-called "AML-sensitive" functions of the companies that are part of Lottomatica Group (as defined by the Group AML Policy). The courses, available in Italian and translated into English and Chinese,

65) With regard to the reported training duration, 0.50 hours refers to 30 minutes of training.

are delivered via an e-learning platform and are always accessible from any device connected to the internet. Attendance requires a final test to be passed with at least 80% correct answers.

- **Whistleblowing.** In coordination with the Risk, Ethics & Compliance Department, the HR & Organisation Department sends all employees a specific email every six months containing the procedure for reporting workplace violations, including behaviours, acts, or omissions that could potentially harm the public interest or the integrity of the Lottomatica Group. In this regard, a periodic report on any whistleblowing submissions is provided annually to the Board of Directors.
- **ISO 37001 certification.** The Group has renewed its ISO 37001 certification, attesting to the compliance of its Anti-Bribery Management System. In 2025, the certification was renewed for seven Group companies.
- **ISO 9001 certification.** The Group has renewed its ISO 9001 certification, which attests to the compliance of its Quality Management System and covers approximately 83% of the Group's companies.

The table below summarises the initiatives launched by Lottomatica in the area of corporate conduct. In particular, the scope of application and the relevant time frames are indicated for each action. The type and amount of financial resources used for their implementation are reported only for actions considered material from a financial point of view⁶⁶.

Main actions	Field of application	Time horizons
Training on 231 Model and Code of Ethics	Lottomatica Group employees	Each year
Training on AML/CFT	Concessionaires' employees and their collaborators	Each year
Whistleblowing	Lottomatica Group employees	Each year
ISO 37001 Certification	Betflag S.p.A.; Gamenet S.p.A.; GBO Italy S.p.A.; Lottomatica Group S.p.A.; Lottomatica Videtot Rete S.p.A.; PWO S.p.A.; Totosi S.r.l.	Each year
ISO 9001 Certification	Ares S.r.l.; Bakoo S.p.A.; Betflag S.p.A.; Big Easy Bingo S.r.l.; Big Easy S.r.l.; Distanti S.r.l.; Gamenet S.p.A.; GBO Italy S.p.A.; Gnetwork S.r.l.; IMA S.r.l.; Jolly Group S.r.l.; Lottomatica Group S.p.A.; Lottomatica Videtot Rete S.p.A.; Marim S.r.l.; PWO S.p.A.; Rete Gioco Italia S.r.l.; Ricreativo B S.p.A.; Tecno-Mar S.r.l.; Totosi S.r.l.	Each year

Main actions	Type of financial resources	CapEx (€)	OpEx (€)	Link with financial statement items	Future financial resources (€)
Training on AML/CFT	Provision of Services	-	106,749.96	Cost for services-other	69,845.00
ISO 9001 Certification	Provision of Services	-	147,816.32	Costs for services-Fiscal, administrative, legal and financial consultancy	151,079.82

66) For further information on the materiality threshold identified by the Group for reporting the financial amounts of the shares, please refer to the section "Additional considerations" in chapter "1.1 Criteria for preparation".

Metrics and targets

Cases of active or passive corruption

Disclosure requirement G1-4

During 2025, there were **no incidents, convictions, or fines** for **violations of anti-corruption laws**. Furthermore, the Group was not made aware of any actual incidents of corruption directly linked to it through commercial relationships in the value chain.

Cases of corruption and bribery	u.m.	2025	2024
Convictions for violations of laws against corruption and bribery	No.	0	0
Fines imposed for violations of laws against corruption and bribery	€	0	0

Political influence and lobbying activities

Disclosure requirement G1-5

In accordance with the Code of Ethics, the Group's relations with authorities, public institutions, and other entities representing collective interests are based on **fairness, transparency, honesty, integrity, and cooperation**, in full compliance with applicable laws, regulations, and the principles outlined in the Code of Ethics and company procedures. In its dealings with public institutions, the Group undertakes to represent its interests fairly and transparently, respecting the independence and impartiality of Public Administration decisions and ensuring clarity and transparency in all acts, documents, communications, and digital files. Lottomatica **does not directly or indirectly favour or discriminate against any political or trade union organisation, refrains from making any direct or indirect contributions** in any form **to parties, movements, committees, political or trade union organisations, their representatives or candidates**, and bases all relations with such entities on transparency, fairness, and strict legal compliance. This does not apply to **solidarity initiatives**, which the Company considers essential, actively engaging with entities operating in the social sector.

Lottomatica is a member of Confcommercio – Imprese per l'Italia, Unindustria, the regional association of the Confindustria System of Rome, Frosinone, Latina, Rieti, and Viterbo, and Assonime, the association of Italian joint-stock companies. The Group is also a member of AGIC (Associazione Gioco e Intrattenimento in Concessione), affiliated with Confindustria, representing leading concessionaires in Italy's public and regulated gaming sector, promoting legality, security, and responsibility towards consumers and communities. Lottomatica is also a member of the European Association for the Study of Gambling (EASG), established to deepen and disseminate knowledge on all aspects of gaming in Europe and to foster dialogue among members and other stakeholders. The subsidiary GBO Italy S.p.A. is also a member of the World Lottery Association, an international organisation that for over twenty years has represented leading companies operating in the gaming sector in more than 80 countries, as well as the ULIS (United Lotteries for Integrity in Sport) association, which focuses on promoting and safeguarding integrity in the world of sport.

Furthermore, Lottomatica is not registered in the EU transparency register or in similar registers within Member States, and has not identified any individuals specifically responsible for monitoring lobbying activities within its administrative, management, or control bodies.

Finally, it should be noted that members of the Lottomatica Group administrative, management, and control bodies have not held comparable positions in public administration in the two years prior to their appointment during the current reference period.

Disclosure
requirement
G1-6

Payment practices

As an attachment to the purchase order, Group companies provide suppliers involved in accounts payable with the general conditions of purchase for goods and services, which specify a payment term of 90 days after the end of the month in which the invoice was issued, unless otherwise agreed in writing by the parties. Any interest on late payments is calculated by applying the legal interest rate referred to in Article 1284 of the Italian Civil Code and accrues from the date of the Supplier's explicit written request.

Average payment time	u.m.	2025	2024
Average payment time	No. of days	30.03	34.34
Payments that comply with the standard terms	No.	39,129	33,757
Total payments		40,180	33,961
Percentage of payments that comply with the standard terms	%	97.38	99.40
Legal proceedings currently pending due to late payments	No.	0	0

The percentage of payments that comply with the standard terms is calculated as the ratio between payments made within the standard 90-day term and the total payments made during the year. In order to prevent any delays, a monthly plan is also prepared based on the previous month's expiry date, while the financial budget is monitored on a weekly basis, both for amounts already paid and those still to be paid.

For the purposes of calculating the average invoice payment time, the following companies were considered: Agesoft, Ares, Betflag, Big Easy, Billions Italia, Distanto, Gamenet, Gamenet Pro (until its liquidation in May 2025), GBO, GBO Italy, GGM, Giocaonline, GNetwork, Jolly Group, Lottomatica Digital Solutions (until its merger with GBO Italy in May 2025), Lottomatica Group, Lottomatica Servizi, Lottomatica Videolot Rete, Marim, Newmatic (for the months prior to its merger with Jolly Group), Planet Entertainment, PWO, Rete Gioco Italia, Ricreativo B, Totosi, and Totosi Servizi. Compared with the previous financial year, the number of companies included in the scope of analysis has been expanded, resulting in an increase in the total volume of payments considered for calculation purposes. Specifically, transactions carried out between January and December 2025 were considered for these companies, limited to debts to suppliers in the strict sense. Invoices dated in 2025 and recorded during the same financial year were considered, using the settlement date as the payment date. In the absence of a settlement date, the payment time was calculated up to 31 December 2025.

MDR-T targets

Minimum disclosure
requirement

The Group has adopted specific policies and procedures and implemented various initiatives to strengthen corporate governance, ensure compliance with the highest standards of ethics and integrity, manage the supply chain responsibly, and operate as a virtuous leader capable of guiding the sustainable development of the entire value chain. These targets, aligned with the principles and values of the Code of Ethics guiding the Group's business conduct and strategic development, are further reinforced by its adherence to the UN Global Compact since 2022. No specific quantitative targets have been set to date. However, in addition to implementing and monitoring the effectiveness of its policies and actions as described above, the Group is considering the introduction of specific targets as part of its sustainability strategy.

Certification of the sustainability reporting pursuant to art. 81-ter, paragraph 1, of Consob Regulation no. 11971 of May 14, 1999, as amended and supplemented

The undersigned Guglielmo Angelozzi, Chief Executive Officer of Lottomatica Group S.p.A., and Laurence Van Lancker, as executive officer responsible for the preparation of Lottomatica Group's financial statements, certify, in compliance with Article 154-bis, paragraph 5-ter, of Legislative Decree No. 58 of 24 February 1998, that the sustainability report included in the management report has been prepared:

- a) in accordance with the reporting standards applied pursuant to Directive 2013/34/EU of the European Parliament and of the Council of June 26, 2013, and Legislative Decree No. 125 of September 6, 2024;
- b) with the specifications adopted pursuant to Article 8(4) of Regulation (EU) 2020/852 of the European Parliament and of the Council of June 18, 2020.

Rome, 2 March 2026

**Chief Executive
Officer**
Guglielmo Angelozzi



**Executive Officer responsible for the preparation
of corporate accounting information**
Laurence Van Lancker

