



GRI Content Index

LOTTOMatica

GRI Content Index

DECLARATION OF USE	Lottomatica Group S.p.A. has prepared the report “Consolidated Non-Financial Statements” in accordance with GRI Standards for the period between January 1, 2023 and December 31, 2023. Non-Financial Statement 2023
GRI 1 USED	GRI 1: Fundamental Principles 2021

GRI STANDARDS	INFORMATIVE REPORT	SECTION / NOTES / PAGES
GENERAL INFORMATION		
GRI 2 General Information 2021	2-1 Organisational Details	2.2 Group Structure (p.12) Last cover page
	2-2 Entities included in the organisation's sustainability reporting	Methodological note (p.159-161)
	2-3 Reporting Period, Frequency and Point of Contact	Methodological note (p.159-161)
	2-4 Review of Information	Methodological note (p. 159-161)
	2-5 External Assurance	Methodological note (p. 159-161) Auditors' report (p.183)
	2-6 Activities, Value Chain and Other Business Relationships	2.5 The value of our business (p.18-19) 6.3 Responsible supply chain management (p.149-156)
	2-7 Employees	5.1 Lottomatica's People (p.85-90)
	2-8 Non-employees	5.1 Lottomatica's People (p.85-90)
	2-9 Governance Structure and Composition	2.3 Corporate Governance (p.13-16)
	2-10 Appointment and selection of the highest governing body	2.3 Corporate Governance (p.13-16)
	2-11 President of the highest governing body	2.3 Corporate Governance (p.13-16)

2-12 Role of the highest governing body in impact management control	2.4 Sustainability Governance (p.16-17) 3.1 Lottomatica Group's sustainability strategy (p.27-39)
2-13 Delegation of Responsibility for Impact Management	2.4 Sustainability Governance (p.16-17)
2-14 Role of the Highest Governance Body in Sustainability Reporting	2.4 Sustainability Governance (p.16-17)
2-15 Conflicts of Interest	4.4 Ethics and compliance (p.68-78)
2-16 Communication of Critical Issues	4.4 Ethics and compliance (p. 68-78)
2-17 Collective knowledge of the highest governing body	2.4 Sustainability Governance (p.16-17)
2-18 Performance evaluation of the highest governing body	2.4 Sustainability Governance (p.16-17)
2-19 Remuneration Rules	2.3 Corporate Governance (p.13-16) 5.4 People Development and Skills Enhancement (p.100-113) Report on Corporate Governance and Ownership Structure
2-20 Pay Determination Procedure	2.3 Corporate Governance (p.13-16) Report on Corporate Governance and Ownership Structure
2-21 Pay Determination Report	<i>Requirements omitted: 2-21a, 2-21b, 2-21c. Partial or no information available. In view of the updated GRI Universal Reporting Standard 2021, it is noted that it is not possible to collect historical data on intra-year changes in remuneration. Therefore, it is not planned to report the requirements of Indicator 2-21.</i>

2-22 Sustainable Development Strategy Statement	Letter to Shareholders (p.6 on the Annual Report 2023)
2-23 Policy Commitment	4.4 Ethics and compliance (p.68-78) 5.2 Respect for human and labour rights (p.91-92) 6.3 Responsible supply chain management (p.149-156)
2-24 Integration of policy commitments	3.1 Lottomatica Group's sustainability strategy (p.27-29) 4.2 Lottomatica's commitment to responsible gaming (p.46-59) 4.4 Ethics and compliance (p.68-78) 6.3 Responsible supply chain management (p.149-156)
2-25 Processes to Remedy Negative Impacts	4.2 Lottomatica's commitment to responsible gaming (p.46-59) 4.3 Innovation and respect for the consumer (p.59-68) 4.4 Ethics and compliance (p.68-78)
2-26 Mechanisms for requesting clarification and raising concerns	4.4 Ethics and compliance (p. 68-78)
2-27 Compliance with Laws and Regulations	4.4 Ethics and compliance (p.68-78)
2-28 Membership of associations	6.1 The Community in which we operate (p.123-131)
2-29 Approach to stakeholder engagement	3.1 Lottomatica Group's sustainability strategy (p.27-39)
2-30 Collective Agreements	5.2 Respect for human and labour rights (p.91-92)

MATERIAL THEMES

GRI 3
Material Themes 2021

3-1 Process for Determining Material Subjects	3.1 Lottomatica Group's sustainability strategy
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		(p.27-39)
	3-2 List of material topics	3.1 Lottomatica Group's sustainability strategy (p.27-39)
Business ethics and integrity		
GRI 3 Material Themes 2021	3-3 Managing Material Themes	4.4 Ethics and compliance (p.68-78)
GRI 205 Anticorruption 2016	205-1 Operations assessed to determine corruption risks	4.4 Ethics and compliance (p.68-78)
	205-2 Communication and training on anti-corruption regulations and procedures	4.4 Ethics and compliance (p.68-78)
	205-3 Confirmed incidents of corruption and measures taken	4.4 Ethics and compliance (p.68-78)
Promotion of legal and responsible gaming		
GRI 3 Material Themes 2021	3-3 Managing Material Themes	4.2 Lottomatica's commitment to responsible gaming (p.46-59)
GRI 416 Customer Health and Safety 2016	416-1 Assessment of health and safety impacts of product and service categories	4.2 Lottomatica's commitment to responsible gaming (p.46-59)
	416-2 Incidents of non-compliance with health and safety impacts of products and services	4.2 Lottomatica's commitment to responsible gaming (p.46-59)
Quality of service		
GRI 3 Material Themes 2021	3-3 Managing Material Themes	4.2 Lottomatica's commitment to responsible gaming (p.46-59)
GRI 417 Marketing and labelling 2016	417-1 Labelling and product and service information requirements	4.2 Lottomatica's commitment to responsible gaming (p.46-59)
	417-2 Incidents of non-compliance concerning labelling and product and service information	4.2 Lottomatica's commitment to responsible gaming (p.46-59)
	417-3 Incidents of non-compliance concerning marketing communications	4.2 Lottomatica's commitment to responsible gaming (p.46-59)
Data security and privacy protection		
GRI 3 Material Themes 2021	3-3 Managing Material Themes	4.3 Innovation and respect for the consumer (p.59-68)
GRI 418 Customer privacy 2016	418-1 Well-founded complaints about violations of customers' privacy and loss of their data	4.3 Innovation and respect for the consumer (p.59-68)

Contribution and fiscal transparency		
GRI 3 Material Themes 2021	3-3 Managing Material Themes	2.7 Economic Value Creation and Tax Contribution (p.22-25)
GRI 207 Taxes 2019	207-1 Approach to Taxes	2.7 Economic Value Creation and Tax Contribution (p.22-25)
	207-2 Fiscal Governance, Control and Risk Management	2.7 Economic Value Creation and Tax Contribution (p.22-25)
	207-3 Stakeholder Engagement and Management of Tax-Related Concerns	2.7 Economic Value Creation and Tax Contribution (p.22-25)
	207-4 Country-by-Country Reporting	2.7 Economic Value Creation and Tax Contribution (p.22-25)
Promoting innovation and digital development		
GRI 3 Material Themes 2021	3-3 Managing Material Themes	4.3 Innovation and respect for the consumer (p.59-68)
People development and skills enhancement		
GRI 3 Material Themes 2021	3-3 Managing Material Themes	5.1 Lottomatica's People (p.85-90) 5.3 Safety and Well-being of People (p.92-100) 5.4 People Development and Skills Enhancement (p.100-113)
GRI 401 Employment 2016	401-1 New recruitments and turnover	5.1 Lottomatica's People (p.85-90)
	401-2 Benefits for full-time employees that are not available to fixed-term or part-time employees	5.4 People Development and Skills Enhancement (p.100-113)
	401-3 Parental Leave	5.3 Safety and Well-being of People (p.92-100)
GRI 404 Training and Education 2016	404-1 Average hours of training per employee per year	5.4 People Development and Skills Enhancement (p.100-113)
	404-2 Employee skills upgrading and transition assistance programmes	5.4 People Development and Skills Enhancement (p.100-113)

	404-3 Percentage of employees receiving regular appraisals of their performance and professional development	5.4 People Development and Skills Enhancement (p.100-113)
Health and Safety at Work		
GRI 3 Material Themes 2021	3-3 Managing Material Themes	5.3 Safety and Well-being of People (p.92-100)
GRI 403 Health and Safety at Work 2018	403-1 Occupational health and safety management system	5.3 Safety and Well-being of People (p.92-100)
	403-2 Hazard identification, risk assessment and accident investigation	5.3 Safety and Well-being of People (p.92-100)
	403-3 Occupational health services	5.3 Safety and Well-being of People (p.92-100)
	403-4 Worker participation and consultation on occupational health and safety programmes and related communication	5.3 Safety and Well-being of People (p.92-100)
	403-5 Worker health and safety training	5.3 Safety and Well-being of People (p.92-100)
	403-6 Workers' Health Promotion	5.3 Safety and Well-being of People (p.92-100)
	403-7 Prevention and mitigation of occupational health and safety impacts directly related to business relations	5.3 Safety and Well-being of People (p.92-100)
	403-8 Workers covered by an occupational health and safety management system	5.3 Safety and Well-being of People (p.92-100)
	403-9 Accidents at work	5.3 Safety and Well-being of People (p.92-100)
	403-10 Occupational Diseases	5.3 Safety and Well-being of People (p.92-100)
Diversity, inclusion and equal opportunities		
GRI 3 Material Themes 2021	3-3 Managing Material Themes	5.5 Diversity, inclusion and equal opportunities (p.114-121)
GRI 405 Diversity and Equal Opportunities 2016	405-1 Diversity in governance bodies and among employees	2.3 Corporate Governance (p.13-16) 5.1 Lottomatica's People (p.85-90)

		5.5 Diversity, inclusion and equal opportunities (p.114-121)
	405-2 Ratio of basic wages to women's pay in relation to men	<i>Partial or no information available.</i> <i>The new methodology for calculating the ratio of women's basic salary to men's salary used is not aligned with requirement a. of GRI indicator 405-2.</i>
GRI 406 Non-discrimination 2016	406-1 Incidents of discrimination and corrective measures taken	5.5 Diversity, inclusion and equal opportunities (p.114-121)
Energy consumption and emission reduction		
GRI 3 Material Themes 2021	3-3 Managing Material Themes	6.2 Lottomatica for the Environment (p.132-148)
GRI 302 Energy 2016	302-1 Energy consumption within the organisation	6.2 Lottomatica for the Environment (p.132-148)
	302-2 Energy consumption outside the organisation	6.2 Lottomatica for the Environment (p.132-148)
	302-3 Energy intensity	6.2 Lottomatica for the Environment (p.132-148)
	302-4 Reducing energy consumption	6.2 Lottomatica for the Environment (p.132-148)
	302-5 Reducing the energy requirements of products and services	6.2 Lottomatica for the Environment (p.132-148)
GRI 305 Emissions 2016	305-1 Direct greenhouse gas (GHG) emissions (Scope 1)	6.2 Lottomatica for the Environment (p.132-148)
	305-2 Indirect greenhouse gas (GHG) emissions from energy consumption (Scope 2)	6.2 Lottomatica for the Environment (p.132-148)
	305-3 Other indirect greenhouse gas (GHG) emissions (Scope 3)	6.2 Lottomatica for the Environment (p.132-148)
	305-4 Intensity of greenhouse gas (GHG) emissions	6.2 Lottomatica for the Environment (p.132-148)

	305-5 Reduction of greenhouse gas (GHG) emissions	6.2 Lottomatica for the Environment (p.132-148)
Community support		
GRI 3 Material Themes 2021	3-3 Managing Material Themes	6.1 The community in which we operate (p.123-131)
Value creation and distribution		
GRI 3 Material Themes 2021	3-3 Managing Material Themes	2.6 The Value Creation Model (p.19-21)
GRI 201 Economic performance 2016	201-1 Direct economic value generated and distributed	2.7 Economic Value Creation and Tax Contribution (p.22-25)
Responsible supply chain and network management		
GRI 3 Material Themes 2021	3-3 Management of Material Themes	6.3 Responsible supply chain management (p.149-156)
GRI 204 Procurement practice 2016	204-1 Proportion of Expenditure on Local Suppliers	6.3 Responsible supply chain management (p.149-156)
GRI 308 Supplier Environmental Assessment 2016	308-1 New suppliers selected using environmental criteria	6.3 Responsible supply chain management (p.149-156)
	308-2 Negative environmental impacts in the supply chain and measures taken	6.3 Responsible supply chain management (p.149-156)
GRI 414 Social evaluation of suppliers 2016	414-1 New suppliers selected using social criteria	6.3 Responsible supply chain management (p.149-156)
Virtuous waste and consumption management		
GRI 3 Material Themes 2021	3-3 Managing Material Themes	6.2 Lottomatica for the Environment (p.132-148)
GRI 301 Materials 2016	301-1 Materials used by weight or volume	6.2 Lottomatica for the Environment (p.132-148)
	301-2 Recycled input materials used	6.2 Lottomatica for the Environment (p.132-148)
GRI 303 Water and effluents 2018	303-1 Interaction with water as a shared resource	6.2 Lottomatica for the Environment (p.132-148)
	303-2 Management of Water Discharge Impacts	6.2 Lottomatica for the Environment (p.132-148)
	303-3 Water withdrawal	6.2 Lottomatica for the Environment (p.132-148)
	303-4 Water discharge	Since Lottomatica Group monitors GRI 303-3 and 303-5, it can be assumed that the water discharge is equal to 0.

	303-5 Water consumption	6.2 Lottomatica for the Environment (p.132-148)
GRI 306 Waste 2020	306-1 Waste generation and significant waste-related impacts	6.2 Lottomatica for the Environment (p.132-148)
	306-2 Management of significant waste-related impacts	6.2 Lottomatica for the Environment (p.132-148)
	306-3 Waste generated	6.2 Lottomatica for the Environment (p.132-148)
	306-4 Waste not landfilled	6.2 Lottomatica for the Environment (p.132-148)
	306-5 Waste sent to landfill	6.2 Lottomatica for the Environment (p.132-148)

