# JAKALA S.p.A. S.B. Impact Report 2024

#### **MAKE IT COUNT**

EVERY ACTION COUNTS: OUR COMMITMENT TO CREATING REAL AND LASTING VALUE.

#### **JAKALA SOCIETÀ BENEFIT**

OUR SUSTAINABILITY JOURNEY
A STRATEGY FOR A SUSTAINABLE FUTURE

#### **JAKALA VALUES**

BE PURPOSE DRIVEN

**EMBRACE DATA** 

MAKE IT COUNT

**DELIVER OUR BEST** 

**G**ROW TOGETHER

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SUSTAINABLE PROCUREMENT

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## Make it count

Every action counts: our commitment to creating real and lasting value.

Dear Stakeholder,

It is with great enthusiasm that we present this year's Impact Report titled "Make it count." More than just a slogan, it is a declaration of intent: we focus on what truly matters. Our goal is to create real, measurable value in everything we do—driven by passion, determination, innovation, and a deep awareness of the impact we have on all of you. Over the years, we have overcome challenges and celebrated achievements, embracing responsible practices that combine growth with sustainability. Our journey as a benefit corporation stands as a testament to our commitment to sustainable development—where technology and innovation serve as key enablers to compete on a global scale and generate lasting positive impact.

In 2025, we aim to take a further step forward—not only by continuing to improve the way we operate, but by generating impact across our entire value chain. We are focused on extending our corporate culture beyond our own boundaries, starting with the companies within our Group and progressively engaging upstream and downstream stakeholders. Our goal is to inspire widespread and meaningful change, leading to tangible and measurable results throughout the entire ecosystem in which we operate.

Our commitment goes beyond creating economic value; we are driven by the ambition to turn challenges into solutions and words into concrete actions. The common benefit purposes, embedded in our Articles of Association, serve as the compass guiding the development of our ESG strategic plan—ensuring that sustainability, social responsibility, and economic growth are fully integrated into our corporate strategy. In line with international best practices, we remain committed to achieving our goals and setting increasingly ambitious targets, fully aware that meaningful change requires long-term vision and collective effort.

In this report, you will find an overview of the actions we have taken and the goals we have set for the future. We firmly believe that collaboration with you is essential to building a sustainable future—one where "Together to Get There" embodies the convergence of people, strategies, creativity, skills, and tools that may differ in nature, but are united by a shared purpose.

Thank you for the trust you place in us every day and for being an integral part of this shared vision. Together, we are making every action count. *Make it count*. With sincere gratitude,

Matteo De Brabant

## Jakala Società Benefit

## Our Sustainability Journey

In 2021, JAKALA chose to become a Benefit Corporation, marking a significant milestone in its journey towards responsible and sustainable growth.

This change underscores the company's commitment to act with transparency and integrity, placing people's well-being, environmental protection, and global balance at the core of its mission.

Through this document, JAKALA aims to share its journey as a Benefit Corporation, adopting an integrated business approach that carefully considers the impact of its activities—both inside and outside the organization.

The report outlines the values that guide the company, the actions taken and those planned, the professionals involved, and the training initiatives promoted to support this transformation.

The goal is to communicate to all stakeholders JAKALA's commitment to a business model that goes beyond economic success, aiming instead at social progress and environmental sustainability.

In accordance with applicable regulations, JAKALA complements its communication with this Impact Report, which accompanies the voluntarily produced Sustainability Report. Together, these documents provide a clear and transparent overview of the actions undertaken by the Group to generate a positive impact on all its stakeholders. JAKALA is committed to ensuring that the information disclosed fully reflects its ongoing effort to promote responsible and sustainable business practices.

This report focuses on three key aspects: **the assessment of the impac**t generated by JAKALA, **a description of the actions** implemented in 2024 to pursue the common benefit objectives set out in its Articles of Association, and the **goals** the company aims to achieve in 2025 in alignment with those objectives.

## Overall Value Assessment in Benefit Corporations

Benefit Corporations expand the traditional analysis of financial statements by also evaluating the positive impacts they generate for society and the environment. The measurement of these effects is carried out with the same level of rigour applied to financial performance. Just as financial data is reported in the annual accounts, Benefit Corporations are required—under Law No. 208/2015—to prepare an Impact Report, which documents the achievement of the social and environmental objectives set out in their Articles of Association.

This report not only certifies the goals reached but also outlines the strategies and actions planned to continue the path towards sustainability.

An Integrated Commitment to Collective Well-being and Sustainable Value

Benefit Corporations integrate into their Articles of Association not only traditional economic objectives, but also a series of concrete commitments aimed at promoting the well-being of all stakeholders—both direct and indirect—with whom they interact.

#### Jakala Società Benefit

This approach translates into a clear definition of common benefit objectives and an alignment of business activities that seek not only to achieve financial results, but also to generate tangible value for the broader community.

What sets Benefit Corporations apart is their ability to create sustainable value over time—not only for shareholders, but for the entire ecosystem of stakeholders.

JAKALA's vision is clearly defined: achieving and maintaining a balance between economic performance and social responsibility is the key to generating a positive and lasting impact on both the community and the environment.

## A Strategy for a Sustainable Future

Integrating the Sustainable Development Goals (SDGs) into corporate strategies is essential to ensuring a prosperous and sustainable future. Alignment with SDGs enables companies to direct their activities toward shared global goals, such as fighting climate change, reducing inequalities, and promoting responsible consumption and production models. For JAKALA, this alignment not only reinforces its commitment to collective well-being but also serves as a strategic lever to create measurable long-term value. This innovative approach allows the company to turn global challenges into growth opportunities, meet the expectations of all stakeholders, and strengthen its role as a responsible and sustainable leader.

## **JAKALA** values

## Be Purpose Driven

JAKALA is committed to creating positive and lasting change in the communities and industries it serves.

It is also committed to building a sustainable and inclusive work environment, where its people are proud to belong and contribute.

## **Embrace Data**

JAKALA takes pride in being a data-oriented company since its inception. It leverages a vast amount of information to improve forecasts, assessments, and decision-making for its clients.

## Make it count

JAKALA works with passion, perseverance, and innovation to create real, measurable, and lasting value.

## Deliver our best

Commitment, determination, integrity, and passion are the foundation of JAKALA's approach and the driving force behind its success.

## Grow together

JAKALA believes that its people are strong as individuals, but grow even more when they work as a team.

## **Purpose Driven**

## Innovation and Impact

Benefit Corporations represent an evolved business model designed to create value not only for shareholders but for all stakeholders, with a strong focus on social and environmental issues.

This global movement of purpose-driven companies seeks to redefine the economy by making businesses active agents in environmental and social regeneration. It promotes a measurable and concrete shift from a shareholder-centric economy to a more inclusive, stakeholder-oriented model.

After the establishment of Benefit Corporations in the United States, Italy became the first European country to introduce this new legal structure. Its purpose is to safeguard the company's mission and ensure the creation of long-term shared value.

Among the key evaluation tools for Benefit Corporations is the B Impact Assessment (BIA), used to measure a company's capacity to create value and act regeneratively.

B Corp certification is awarded to companies that achieve a minimum score of 80 out of 200 on the BIA. Furthermore, the goal of reaching a score of 100 symbolically reflects JAKALA's concrete commitment to its mission: generating a positive, tangible, and measurable impact for the benefit of society and the environment.

As part of its evolutionary journey as a Benefit Corporation, JAKALA has adopted the B Impact Assessment (BIA) as a structural benchmark to measure and improve its impact. After years of steady commitment, in 2024 the organization reached and surpassed the threshold of 100 points—a symbolic and concrete milestone that demonstrates alignment between its values, strategies, and day-to-day actions.

This achievement marks an important milestone, but not a final destination: JAKALA now aims to further strengthen and deepen its ESG positioning by channeling energy and investments into high-impact projects—both internally and externally.

## Statutory Purpose

The following pages outline the common benefit objectives in accordance with Italian Law No. 208/2015 on Benefit Corporations, specifically Article 382, which states that the Impact Report must include an account of the objectives achieved during the reporting period and define the new targets to be pursued in the following year. In the next sections, these objectives—referred to internally as JGoals—will be presented in detail.

## **Ethics and Transparency**

JAKALA promotes ethics, transparency, and fairness through the adoption and dissemination of sound management practices and self-regulation.

## Review goals 2024

## Policy for the Responsible Use of AI

Develop and implement policies to ensure the safe and responsible use of artificial intelligence.

## Goal Fully Achieved

JAKALA has proactively adapted to evolving regulations and international standards on artificial intelligence, positioning itself as a pioneer by joining the AI Pact and initiating the certification process under ISO/IEC 42001:2023. Joining the AI Pact enables the creation of a direct channel with the European Commission on AI compliance matters. The objective is to remain aligned and adopt the best international practices at all times.

#### Tax Control Framework

Develop and implement a comprehensive tax control system. This system is designed to ensure effective and compliant management of tax matters through the design and implementation of appropriate procedures and protocols.

The objective is to maximize transparency, minimize tax risks, and ensure full compliance with applicable regulations— thereby contributing to the strength and integrity of the company's financial practices.

#### **Goal Achieved**

JAKALA has developed and implemented a comprehensive tax control system to ensure effective and compliant tax management.

Through risk assessment, the creation of a Global Tax Policy, and the approval of a Tax Strategy by the Board of Directors on October 26, the company has introduced robust and transparent protocols for tax governance, minimizing risks and ensuring compliance with current regulations.

This initiative contributes to Sustainable Development Goal 16, specifically Targets 16.5 and 16.6, by enhancing the effectiveness and transparency of corporate institutions and reducing the risk of non-compliant tax practices—thus supporting a more responsible and integrated approach to financial management.

#### 2025 Goal

### Strengthen Leadership in AI Compliance

Reinforce JAKALA's position as a leader in artificial intelligence compliance by consolidating its participation in the AI Pact and proactively aligning with the emerging guidelines of the AI Act and relevant international standards. The goal is to build trust among clients and partners while maintaining an ongoing dialogue with the European Commission.

#### Tax Control Framework

Digitize and automate the tax control system to ensure greater efficiency, transparency, and fiscal compliance, while minimizing manual intervention and the risk of human error. The objective is to integrate advanced technological tools to enhance risk monitoring and enable real-time management of corporate tax activities.

## Professional and Personal Development

JAKALA promotes the development and enhancement of skills and potential, the professional growth, and the well-being of both internal and external collaborators. This is pursued through sustainable, smart, and flexible working practices, and by fostering a business culture that sees work as an opportunity to develop individual capabilities in harmony with personal life.

## Review goals 2024

### **Human Capital Management**

Introduction of integrated systems for human resources management aimed at enhancing the user experience of JAKALA's people within the company.

These systems will be designed to support the personal and professional development of employees, while extending benefits also to their loved ones outside the organization.

## Goal Fully Achieved

The digitalization of human resources management systems is a strategic goal that has taken shape through the development of the cHRoco project.

This innovative platform has integrated functionalities from five different software solutions, streamlining access to services and information. Not only has it optimized day-to-day operations, but it has also enabled the development of new features.

The main integrated systems include:

- 1. Alveria, a management tool for HR monitoring;
- 2. J-GO Software, a platform for booking on-site workspaces;
- 3. Intelco, a solution for attendance management and payroll services;
- 4. You@JAKALA, a skill-mapping tool designed to support caring initiatives, personalized total rewards, and engagement policies;
- 5. DWH Data Warehouse, a centralized database for data storage and analysis.

In 2024, more than 10 use cases were developed.

### 2025 Goal

## **Human Capital Management**

Ongoing evolution of integrated human resources management systems, aimed at continuously improving the employee experience at JAKALA. Introduction of dedicated well-being and health services to support employees and their loved ones through innovative solutions, enhancing overall quality of working life.

## Training

JAKALA aims to engage, raise awareness, and enhance the overall level of consciousness across the entire organization—including all personnel working on its behalf—toward a culture of greater personal responsibility and respect for both the environment and health and safety.

## Review goals 2024

## **Health and Safety**

Deliver targeted awareness-raising activities on health and safety topics, with the goal of promoting a safety culture as a tool for prevention and active participation.

## Goal Fully Achieved

In 2024, JAKALA strengthened its commitment to promoting health and safety by implementing awareness-raising initiatives through a participatory approach aimed at fostering a culture of equity and solidarity.

A key moment took place on November 25, the International Day for the Elimination of Violence against Women. As part of the 16 Days of Activism against Gender-Based Violence, JAKALA reaffirmed the importance of a safe and respectful environment through the workshop "I Respect"—a hands-on session focused not only on physical but especially psychological self-defense. The workshop was led by Gabrielle Fellus, an international Krav Maga instructor, who provided participants with practical tools to strengthen personal safety and face critical situations with confidence.

To complement the initiative, a global webinar was organized in collaboration with *Unobravo*, an online network of psychologists. The session offered valuable tools to help recognize and respond to psychological violence, fostering awareness and encouraging active participation in prevention efforts.

#### 2025 Goal

#### **Sustainability Awareness and Culture**

Promote a culture of prevention, safety, and sustainability through awareness-raising activities on environmental, social, and well-being-related topics.

Expand training programs with initiatives focused on everyday choices - such as nutrition, consumption patterns, and sustainability across production chains - fostering greater awareness and encouraging active participation.

## **Equity and Inclusion**

JAKALA promotes inclusion and the appreciation of differences in gender, ethnicity, sexual orientation, abilities, and disabilities.

This is achieved by identifying and removing barriers that hinder participation and contribution, ensuring equal opportunities for professional and economic development, and adopting anti-discrimination policies across the supply chain and in all interactions with stakeholders.

Review goals 2024

## Sport for inclusion

Renew the company's commitment to participating in inclusive sporting events.

## Goal Fully Achieved

In 2024, JAKALA strengthened its commitment to inclusion through sports initiatives that fostered a sense of belonging and active participation among Jakalers.

The renewed participation in the **Superleague**—the inclusive, multidisciplinary tournament organized by PlayMore!—saw growing engagement, with 35 participants competing in mixed teams, including individuals with vulnerabilities, in an environment of healthy competition and mutual support.

At the same time, the Milano Marathon recorded an increase in participation, with 33 individuals running to support the IBVA and PlayMore! associations, further reinforcing the company's social commitment.

For the first time, a JAKALA team took part in Just The Woman I Am, the run/walk event in Turin that raises funds for breast cancer research. The initiative involved 25 Jakalers. JAKALA also funded three sports scholarships, offering a year of free training to young people from disadvantaged backgrounds.

JAKALA's commitment to **Run for Charity** extended beyond Italy, with 8 Jakalers participating in the Rimi Riga Marathon and 27 in the Odyssea Race in Paris.

#### **Diversity Empowerment Path**

Consolidation and expansion of a targeted DE&I awareness journey, guided by the broadest definition of diversity.

#### Goal Achieved

In 2024, JAKALA strengthened and expanded its commitment to Diversity, Equity & Inclusion (DE&I) through a series of concrete initiatives involving both the internal community and the broader social context.

A key milestone was the signing of the Women's Empowerment Principles (WEPs), formally reaffirming the company's commitment to gender equality and inclusion.

To mark Pride Month, two awareness-raising events were organized to educate and engage the JAKALA community on LGBTQIA+ topics, with a total participation of over 800 people: Over the Rainbow with Cathy La Torre

Civil rights lawyer and activist Cathy La Torre led a session exploring the history of the LGBTQIA+ movement and the forms of discrimination that still persist today. She invited participants to reflect on the need to dismantle cultural biases and reaffirmed the importance—now more than ever—of Pride as a day of visibility and advocacy.

The Coexistence of Uniqueness with Unobravo and Alessandro Monterosso PatchAI founder Alessandro Monterosso, together with experts from Unobravo (an online mental health provider), addressed the theme of implicit bias and the emotional challenges of coming out, sharing personal stories that encouraged recognition of individual uniqueness and the creation of more inclusive workplaces.

As part of this broader DE&I awareness journey, JAKALA also introduced gender-neutral restrooms. This initiative responds to the need for accessible and welcoming spaces for all individuals, regardless of gender identity. It is a concrete act that promotes well-being and respect for diversity, while reducing barriers and discomfort.

The initiative is one piece of a broader effort to build a company culture increasingly attentive to the needs of every Jakaler.

### 2025 Goal

### **Diversity Empowerment Path**

Consolidation and expansion of a dedicated awareness-raising journey on DE&I, guided by the broadest definition of diversity.

Through targeted initiatives, this journey aims to promote a corporate culture that embraces uniqueness, fosters accessibility, and supports the professional growth of all talents.

## Sustainable Procurement

JAKALA promotes and ensures decent working conditions and opportunities for economic and professional growth throughout its supply chain.

## Review goals 2023

#### Improvement Plan

Increase the sustainability ratings of the monitored supplier portfolio, also through initiatives aimed at building and enhancing capabilities across the value chain.

#### **Goal Achieved**

The adoption of the EcoVadis platform for sustainability monitoring within the supply chain continues to deliver meaningful results. Over the past year, the sustainability rating of monitored suppliers improved by 4.3 points, rising from 53.5 to 57.8.

These results confirm JAKALA's ongoing commitment to promoting sustainability within its supply chain, also by supporting activities that develop and strengthen skills across the value chain.

#### ESG supplier qualification program

Integration and implementation of the supplier selection and qualification process.

### **Goal Achieved**

Over the past year, the supplier qualification process has been enhanced through the integration of advanced assessment tools, which have accelerated and improved ESG and compliance monitoring of the supply chain.

#### In particular:

- 1. **EcoVadis IQ**, a platform that enables rapid assessment of suppliers' ESG (environmental, social, and governance) risks, supporting more informed decisions;
- 2. **Vitals**, a short, focused survey tool designed to collect and analyze key supplier data for fast and effective evaluation;
- 3. **Carbon Action Manager** (CAM), a dedicated tool for managing and reducing carbon emissions along the supply chain.

### 2025 Goal

## ESG supplier qualification program

Consolidation of the supplier selection and qualification process by strengthening ESG criteria to ensure greater accountability across the supply chain. Implementation of monitoring systems to enable continuous evaluation of supplier performance, ensuring increased transparency.

## Product and Service Quality and Safety

JAKALA promotes a culture of excellence in product and service quality and safety through continuous collaboration with its partners in identifying the best materials, technologies, and solutions—with a focus on full economic, social, and environmental sustainability.

## Review goals 2024

#### Digital sustainability

Implementation of a digital sustainability management system in accordance with UNI/PdR 147:2023 – "Digital Sustainability: Requirements and Indicators for Innovation Processes". Digital transformation projects will be aligned with sustainability indicators to ensure consistency with the Sustainable Development Goals (SDGs) of the UN 2030 Agenda.

#### **Goal Achieved**

Following the materiality assessment conducted in 2023, JAKALA identified digital sustainability as a key issue in line with the UNI/PdR 147:2023 standard.

To understand the company's impact in this area, in-depth interviews were conducted with top management and 17 business lines within the Growth area were mapped. This led to a gap analysis aimed at identifying areas for improvement against market standards. The analysis resulted in a document consolidating industry best practices and key insights from the interviews, laying the groundwork for the development of a dedicated Action Plan. Among the first initiatives, a survey based on UNI/PdR 147:2023 was launched to assess JAKALA's impact across four areas: Project Management, Digital Work Tools, Data Centers and Infrastructure, and HR.

Through this survey, JAKALA standardized its data to measure the company's contribution to the SDGs linked to digital sustainability.

Another crucial area was digital accessibility. In collaboration with a renowned specialist partner, training was delivered to over 230 selected employees directly involved in this topic. To ensure compliance with legal standards on accessibility, several working groups were also organized, bringing together business units involved in the development of digital projects.

Lastly, JAKALA began analyzing the energy consumption of the digital platforms it uses, requesting reports from suppliers in order to monitor the environmental impact of the Growth area's digital activities.

### 2025 Goal

## **Digital Sustainability**

Digitalization of the data collection process to optimize the delivery of surveys and the normalization of collected data, through the implementation of interactive dashboards for more effective consultation.

Training and certification of Web Accessibility Experts—specialized professionals responsible for identifying, assessing, and managing accessibility-related issues.

## Sustainable Offering

JAKALA protects the environment and raises awareness among clients and consumers about environmental topics and policies, both by implementing projects that involve the use of eco-sustainable products and services, and by eliminating waste across the entire value chain.

## Review goals 2024

### Trasporti sostenibili

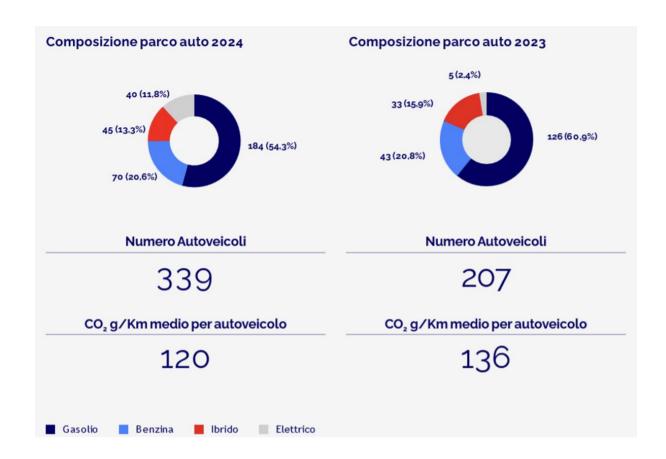
Increase the number of electric vehicles in the company fleet in line with the New Driver Experience launched in November 2023.

## Goal fully achieved

The launch of the New Driver Experience in November 2023 had a significant impact on the composition of the company fleet.

The number of electric vehicles increased substantially—from 5 units in 2023 to 40 in 2024—marking a 700% growth. This step change also led to a notable reduction in average  $CO_2$  emissions, which dropped to 120 g/km.

Electric vehicles now account for 11.8% of the total fleet, clearly signaling accelerated progress toward JAKALA's electrification goals.



#### 2025 Goal

## **Impact of Sustainable Offerings**

Actively raise client awareness by providing personalized reports on the environmental impact of Digital & Media campaigns, along with recommendations to reduce emissions.

### **Customer Care**

JAKALA aims to demonstrate responsiveness, manage client requests with expertise, and leverage all necessary tools to foster customer loyalty.

## Review goals 2024

### Customer Feedback

Promote and strengthen JAKALA's commitment to creating and participating in structured and collaborative dialogue with clients, partners, and suppliers.

Through active and shared engagement, we aim to better understand the growing sustainability needs of the market and to co-design concrete solutions that generate positive impact along the value chain.

## Goal fully Achieved

Throughout the year, JAKALA participated in numerous meetings with clients, partners, and suppliers to delve deeper into ESG and business-related topics. The goal was to identify best practices and foster a constructive dialogue to address the growing need for greater control across the value chain.

One of the most significant events was Sustain 2024, EcoVadis' flagship conference, which brought together over 600 professionals in Paris and more than 3,800 online participants from over 100 countries.

The decarbonization of the value chain was at the center of the discussion and was further explored during the EcoVadis World Tour Milan, where JAKALA took part in sessions examining key sustainability trends in the Italian market. The company contributed insights to strengthen sustainable procurement strategies and improve supplier management across the entire value chain.

In the area of human rights and governance, JAKALA participated in the Business & Human Rights Accelerator,

a six-month program for companies that are members of the United Nations Global Compact. The initiative focused on the development of due diligence strategies within the supply chain, particularly regarding the management of human rights risk.

Also under the auspices of the United Nations Global Compact, JAKALA attended the Italian Business & SDGs Annual Forum in Genoa. The forum brought together over 300 companies and institutional partners to engage in dialogue on the Sustainable Development Goals—an important opportunity to shape shared strategies between businesses and institutions aimed at accelerating the transition toward a more sustainable business model.

#### Customer Feedback

Actively engage in opportunities for dialogue and exchange with clients, partners, and suppliers to gain a deep understanding of their sustainability-related needs and expectations. Identify areas for improvement and further strengthen JAKALA's commitment in this domain.

#### Goal fully Achieved

In 2024, JAKALA strengthened its commitment to active dialogue with clients, partners, and suppliers in the field of Diversity, Equity & Inclusion (DE&I), with a particular focus on gender equality.

The company sponsored and actively participated in the **Target Gender Equality Accelerator**, a program promoted by the United Nations Global Compact.

This nine-month training course offers companies the opportunity to deepen their gender equality strategies, improve performance, and engage with peers to share best practices and effective solutions.

As an official sponsor, JAKALA hosted the two key training days at its Milan headquarters, providing its spaces and enriching the program with presentations that showcased the JAKALA case study, sharing experiences and tangible results.

Participating in the program for the second consecutive year was an important opportunity to strengthen internal awareness on gender equality and anti-discrimination. It also provided practical tools and encouraged dialogue with more than 40 participating companies, reinforcing the understanding that closing the gender gap requires a collective commitment.

### 2025 Goal

#### **Customer Feedback**

Promote and strengthen JAKALA's commitment to creating and engaging in structured and collaborative dialogue with clients, partners, and suppliers.

Through active and shared exchanges, we aim to better understand the evolving sustainability needs of the market and to co-design concrete solutions that generate a positive impact along the entire value chain.

## **Promoting Sustainable Business**

JAKALA promotes values and behaviors related to social responsibility, sustainability, and environmental protection through both the design, development, and implementation of new business models and client- and consumer-oriented activities, as well as through corporate welfare initiatives.

## Review goals 2024

#### Digital sustainability

Implementation of a digital sustainability management system in accordance with UNI/PdR 147:2023 – "Digital Sustainability: Requirements and Indicators for Innovation Processes." Digital transformation projects will be aligned with sustainability indicators to ensure consistency with the Sustainable Development Goals of the UN 2030 Agenda.

#### Goal fully Achieved

The description of how this objective was achieved is available within @JGoal6, as the same goal was designed to pursue both common benefit purposes.

#### SA8000 Certification

A major initiative carried out in 2024 that contributes to the goal of Responsible Business was the implementation and certification of the Social Responsibility Management System in accordance with the SA8000 standard.

This important milestone demonstrates JAKALA's clear commitment to adopting the highest international standards, placing at the center the respect for workers' rights, ethical and sustainable working conditions, and the continuous improvement of corporate well-being. To support this commitment, JAKALA established the Social Performance Team, an open-membership committee whose mission is to actively contribute to creating an ethical and responsible work environment by monitoring the implementation of the standard and proposing social responsibility initiatives.

In parallel, the work of the Gender Equality Steering Committee, established in 2023, continues. This committee oversees initiatives related to Diversity, Equity & Inclusion (DE&I), with a particular focus on employee well-being and work-life balance.

Although they operate in distinct areas, both committees help to promote an inclusive and responsible corporate culture.

### 2025 Goal

## **Employee Climate Survey**

Implementation of an annual feedback collection system through the employee climate survey, with the aim of measuring and monitoring well-being, satisfaction, and employee engagement.

The survey also gathers insights on key topics such as company culture, leadership, human resources management, diversity, and inclusion.

## Community

JAKALA contributes to the development of the social and economic context in which it operates by offering employment opportunities and investing in research and development, as well as through projects that leverage company assets and expertise to serve specific causes and stakeholders, while also encouraging volunteerism and philanthropic initiatives.

## Review goals 2024

## **Employment in Economically Disadvantaged or Low-Income Areas**

Increase the number of people employed in economically disadvantaged areas in order to contribute to local economic development.

## Goal fully Achieved

Employment is a fundamental pillar of a community's economic and social prosperity. Its growth not only creates job opportunities and sources of income, but also leads to tangible improvements in living conditions, helping to combat poverty and reduce social inequalities. In disadvantaged areas in particular, job creation has a multiplier effect on collective wellbeing. In 2024, JAKALA increased the number of employees at its offices in Bari, Naples, and Rende by 14 people—confirming a positive and ongoing trend.

With an average age of around 28, these young professionals are playing a key role in driving meaningful change within local economies.

This growth not only supports the economies of the territories involved, but also offers real opportunities to young people at risk of exclusion, helping to reduce the percentage of NEETs (young people not in employment, education, or training).

Hiring in economically vulnerable areas delivers double value: it not only stimulates employment and productivity but also strengthens social cohesion by promoting inclusion and upward mobility.

In this way, a virtuous cycle is created—one that not only improves immediate conditions but also contributes to building a more equitable and dynamic society, with lasting economic and social benefits.

#### Externalities

Outsource selected operational activities beyond the organization when they are considered relevant to the company's stakeholders and capable of generating a positive impact on the community.

## Goal fully Achieved

Over the past year, significant progress has been made in strengthening and structuring JAKALA's social impact and corporate volunteering initiatives, with increasing engagement from JAKALA's people.

Among the now well-established activities are the Community Days with AVIS and ADMO, which have been promoted within the company for several years and are dedicated to blood and bone marrow donation. These initiatives not only raise awareness on a key public health issue, but also help reinforce community ties—creating a positive impact for both donors and recipients.

In 2024, in collaboration with Fondazione ANT, JAKALA organized a cancer prevention day offering free screenings as part of the Melanoma Project. The initiative allowed for 24 medical check-ups and, at the same time, raised funds through the sale of Cyclamens for Prevention.

Project «Custodi del Bello»

In 2024, JAKALA once again renewed its support for the "Custodi del Bello" project—an initiative focused on urban regeneration and social inclusion, aimed at restoring the livability of public spaces through the direct involvement of individuals engaged in social and professional reintegration pathways.

In addition to improving the quality of urban spaces, this initiative offers a tangible opportunity for personal redemption for the participants, many of whom, thanks to the experience gained, have secured stable employment.

JAKALA actively contributed to the project by involving its employees, who dedicated more than 190 hours of skilled volunteer work.

#### 2025 Goal

Employment in Economically Disadvantaged or Low-Income Areas

Increase the number of employees hired in economically disadvantaged regions in order to contribute to local economic development.

#### Externalities

Outsource selected operational activities beyond the organization when they are relevant to stakeholders and generate a positive impact on the community.

## Impact Profile: BIA and SDGAM

As part of its commitment to responsible and sustainable growth, JAKALA adopts internationally recognized measurement and reporting tools that provide a transparent and integrated view of its economic, social, and environmental impact.

In particular, the B Impact Assessment (BIA)—developed by B Lab—serves as the main framework for evaluating the environmental, social, and governance (ESG) performance of companies aligned with the principles of the B Corp movement.

The BIA enables a structured analysis of business practices in key areas such as governance, workers, community, environment, and customers. It offers an objective benchmark and a strong incentive for continuous improvement.

Alongside the BIA, JAKALA also adopts the SDG Action Manager (SDGAM), a tool developed jointly by B Lab and the United Nations Global Compact, designed to align business strategies and operations with the Sustainable Development Goals (SDGs) of the UN 2030 Agenda.

The SDGAM helps organizations identify the most relevant areas of impact and define concrete actions to contribute to global goals.

By combining these two tools, JAKALA builds a robust and integrated impact profile, supporting both sustainability performance reporting and the strategic orientation of its long-term activities.

In addition to these frameworks, JAKALA—as a group—is also evaluated annually by EcoVadis, one of the leading international providers of corporate sustainability ratings. In 2024, the company achieved a score of 79 out of 100, confirming its Gold Medal status—an accolade reserved for companies ranked in the top 5% of all global assessments. This independent evaluation serves as further confirmation of the strength of JAKALA's sustainability journey, reinforcing transparency toward all stakeholders and the consistency between strategy and impact.

Note: The scores reported are subject to rounding as per B Lab's methodology; therefore, the sum of the component scores may not exactly match the overall score reported.

Hexagonal chart showing the total score of 100.6 achieved by JAKALA in the 2024 B Impact Assessment. The partial scores are: Governance 21.1; Workers 38.0; Community 22.7; Environment 13.5; Customers 5.2.



The results achieved through the B Impact Assessment and the SDG Action Manager represent a significant milestone in JAKALA's journey toward an increasingly responsible and impact-oriented business model.

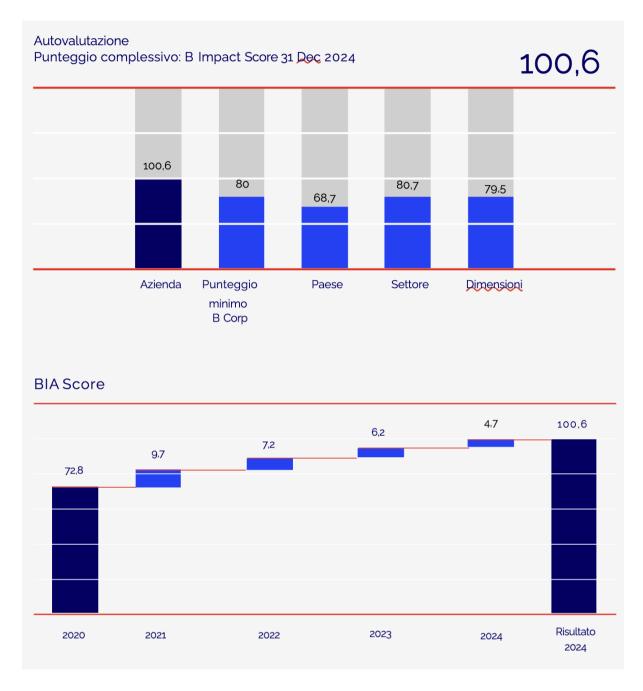
In 2024, the company surpassed the 100-point threshold in the BIA, demonstrating concrete progress across multiple assessment areas—especially in the Workers section.

This achievement reflects the organization's ongoing commitment to improving its practices and generating shared value.

Thanks to the SDG Action Manager, JAKALA has also been able to refine its ability to see its impact through a systemic lens, identifying the most relevant areas in relation to the Sustainable Development Goals (SDGs) and translating these priorities into measurable actions.

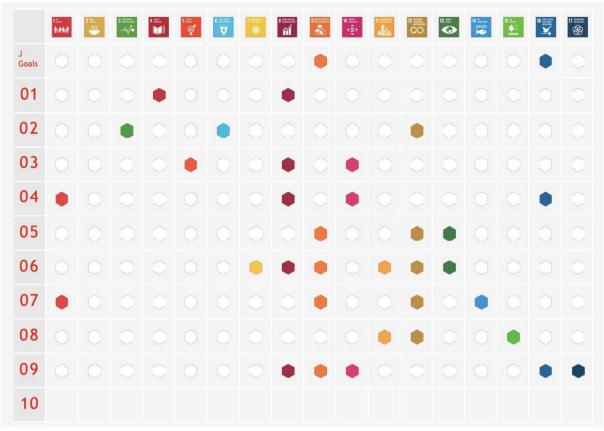
The adjacent chart clearly illustrates the organization's evolution since 2020, highlighting the progress made and the future objectives. Transparency and accountability remain at the core of our approach: while some figures may still be subject to final validation, the estimates provided offer a reliable representation of the impact generated.

The publication of this report is an opportunity not only to share the results achieved, but also to reaffirm the vision that drives us: a company acting for the common good, actively contributing to environmental sustainability, social justice, and economic inclusion.



The matrix presented here links the 10 common benefit objectives defined by JAKALA (J Goals) with the United Nations 2030 Agenda Sustainable Development Goals (SDGs). Each connection highlighted indicates thematic and strategic alignment between the company's commitments and the global goals, illustrating how JAKALA's concrete actions contribute to collective challenges such as climate change mitigation, the promotion of decent work, gender equality, responsible innovation, and the reduction of inequalities. This integrated view highlights the alignment between the statutory purposes of a Benefit Corporation and international sustainability standards, reinforcing the company's positioning as a conscious and committed actor in generating measurable positive impact. From Local Action to Global Impact: Connecting J Goals with the SDGs

## Profilo di Impatto



End of Impact Report 2024