

## REMUNERATION POLICY AND REPORT

(Prepared in accordance with Article 123-ter of Legislative Decree No. 58/1998, as supplemented and amended, and Article 84-*quater* and Annex 3A, Schedule 7-*bis*, of the Regulation issued by Consob with Resolution No. 11971/99, as supplemented and amended)

Issuer: WIIT S.p.A.

Website: [www.wiit.cloud](http://www.wiit.cloud)

Date of approval of the Remuneration Report: March 11, 2026

## DEFINITIONS

<b>“Executive Directors”</b>	WIIT’s Executive Directors in office at the time.
<b>“Shareholders’ Meeting”</b>	WIIT’s Ordinary or Extraordinary Shareholders’ Meeting.
<b>“Shares”</b>	WIIT’s no-par value common stock listed on the Euronext Market (EXM).
<b>“Civil Code”</b>	Royal Decree No. 262 of March 16, 1942, as amended and supplemented.
<b>“Corporate Governance Code”</b>	The Italian Stock Exchange (Borsa Italiana S.p.A.) Corporate Governance Committee’s Corporate Governance Code for listed companies, in effect at the Report Date, and made available at <a href="http://www.borsaitaliana.it">www.borsaitaliana.it</a>
<b>“Board of Statutory Auditors”</b>	The Board of Statutory Auditors of WIIT in office at the time.
<b>“Appointments and Remuneration Committee”</b>	The “Appointments and Remuneration Committee” of WIIT in office at the time.
<b>“Board of Directors”</b>	The Board of Directors of WIIT in office at the time.
<b>“Chief Executive Officer”</b>	The Chief Executive Officer of WIIT in office at the time.
<b>“Consob”</b>	<i>Commissione Nazionale per le Società e la Borsa</i> (Italian market oversight authority).
<b>“Report Date”</b>	March 11, 2026.
<b>“Senior Executives”</b>	The parties defined as such in the Annex to the Consob Related Party Transactions (RPT) Regulation.
<b>“Adjusted Consolidated EBIT”</b>	The adjusted consolidated EBIT value of the Group as per the consolidated financial statements approved by the Board of Directors of the Company for the reference year. The Adjusted Consolidated EBIT does not account for any costs relating to the variable remuneration of Executive Directors accrued or paid in the reporting year.
<b>“Adjusted Target EBIT”</b>	The adjusted consolidated EBIT value of the Group to be achieved in each reference year, defined by the Board of Directors as part of the year’s annual budget, to which the set aside costs relating to the variable remuneration of the Executive Directors is added. In the event of Group transactions involving the acquisition or sale of equity investments, companies, or business units, WIIT’s Board of Directors may modify the reference year’s Adjusted

Target EBIT to account for them.

<b>“Adjusted Consolidated EBITDA”</b>	The Group’s adjusted consolidated EBITDA as per the consolidated financial statements approved by the Company’s Board of Directors for the reference year. The Adjusted Consolidated EBITDA does not account for any costs relating to the variable remuneration of Executive Directors accrued or paid in the reference year.
<b>“Adjusted Target EBITDA”</b>	The adjusted consolidated EBITDA value of the Group to be achieved in each reference year, defined by the Board of Directors as part of the year’s annual budget, to which the set aside costs relating to the variable remuneration of the Executive Directors is added. In the event of Group transactions involving the acquisition or sale of equity investments, companies, or business units, WIIT’s Board of Directors may modify the reference year’s Adjusted Target EBITDA to account for them.
<b>“EXM”</b>	Euronext Milan, a market regulated by Borsa Italiana S.p.A.
<b>“The Group” or “WIIT Group”</b>	WIIT and its subsidiaries pursuant to Article 93 of the CFA.
<b>“MBO”</b>	Has the meaning given to it in Section I, Paragraph 1.8.1, Sub-Paragraph “MBO”, of this Report.
<b>“2024-2026 LTI Plan”</b>	Has the meaning given to it in Section I, Paragraph 1.8.1, Sub-Paragraph “2024-2026 LTI Plan”, of this Report.
<b>“2021-2026 Stock Option Plan”</b>	Has the meaning given to it in Section I, Paragraph 1.8.1, Sub-Paragraph “2021-2026 Stock Option Plan”, of this Report.
<b>“2022-2027 Stock Option Plan”</b>	Has the meaning given to it in Section I, Paragraph 1.8.1, Sub-Paragraph “2022-2027 Stock Option Plan”, of this Report.
<b>“Welfare Plan”</b>	The corporate Welfare Plan for Executive Directors, Executives, and 1 <sup>st</sup> and 2 <sup>nd</sup> level employees approved by the Board of Directors on November 13, 2023.
<b>“Remuneration Policy”</b>	The Company’s Remuneration Policy, as described in this Remuneration Report.
<b>“Related Parties Policy”</b>	WIIT S.p.A.’s Related Party Transactions Policy.
<b>“Consob Related Party Transactions Regulation”</b>	Consob Regulation No. 17221 of March 12, 2010 regarding related party transactions, as subsequently amended and supplemented.

**“Issuers’ Regulation”**

The enacting regulation of the CFA concerning the governance of issuers, adopted by Consob with Resolution No. 11971 of May 14, 1999, as subsequently amended and supplemented.

**“Remuneration Report” or “Report”**

This “Remuneration Policy and Report”, prepared as per Article 123-ter of the Consolidated Finance Act (CFA) and Article 84-quater and Annex 3A, Schedule 7-bis, of the Issuers’ Regulation, made available on the Company’s website (<https://www.wiit.cloud/it/>), in the “Company - Corporate Governance Shareholders’ Meeting” section, and via the “eMarket STORAGE” authorized storage mechanism ([www.emarketstorage.com](http://www.emarketstorage.com)).

**“2024 Remuneration Report”**

The “Remuneration Policy and Report” prepared pursuant to Article 123-ter of the CFA and in accordance with Article 84-quater and Annex 3A, Scheme 7-bis, of the Issuers’ Regulation, approved by the Board of Directors on March 11, 2025. The 2024 Remuneration Report is available on the Company’s website (<https://www.wiit.cloud/it/>), in the “Company - Corporate Governance - Shareholders’ Meeting” section, and at the authorized storage mechanism “eMarket STORAGE” ([www.emarketstorage.com](http://www.emarketstorage.com)).

**“CFA”**

Legislative Decree No. 58 of February 24, 1998 (as subsequently amended and supplemented).

**“WIIT” or the “Issuer” or the “Company”**

WIIT S.p.A., with registered office in Via dei Mercanti 12, Milan, and Tax Code, VAT and Milan, Monza Brianza and Lodi Companies Register No. 01615150214.

## **INTRODUCTION**

This Remuneration Report is prepared pursuant to Article 123-*ter* of the CFA and Article 84-*quater* of the Issuers' Regulation.

The Report was approved by the Board of Directors on March 11, 2026, upon the proposal of the Appointments and Remuneration Committee. It is divided into two Sections, drafted in accordance with Annex 3A, Schedule 7-*bis*, of the Issuers' Regulation.

Section I of the Report provides information on WIIT's policy for the remuneration of members of the Administration Boards, Senior Executives and members of the control bodies, in addition to the procedures used to adopt and apply this policy. Taking into account the Company's organizational structure:

- in the reporting year, the Issuer identified four<sup>(1)</sup> Senior Executives (of whom two served as Non-Executive Directors);
- at the Report Date, the Issuer has identified three Senior Executives (of whom one is a Non-Executive Director).

Section II of the Report sets out the individual items that make up the remuneration of the Company's Directors, Senior Executives and Statutory Auditors, and provides an analytical summary of the remuneration paid to these individuals in 2025 for any reason and in any form by the Company and any subsidiaries or affiliates.

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<sup>(1)</sup> Of whom one until August 2025 and one from October 2025

## **SECTION I**

### **1.1 Bodies or individuals involved in the preparation, approval, implementation and review of the Remuneration Policy**

The preparation, approval and implementation of the Remuneration Policy involves the following bodies and individuals, each to the extent within its remit:

- the Board of Directors;
- the Appointments and Remuneration Committee;
- the Shareholders' Meeting;
- the Board of Statutory Auditors; and
- the independent audit firm.

The Board of Directors, upon the proposal of the Appointments and Remuneration Committee, defines and adopts the Remuneration Policy. After examining and approving the Remuneration Policy, the Board of Directors submits this to the binding vote of the Shareholders' Meeting, making it available at least 21 days before the date of the Shareholders' Meeting through the publication of the Remuneration Policy and Report.

The Remuneration Policy was reviewed by the Appointments and Remuneration Committee on March 3, 2026, and subsequently approved by the Board of Directors on March 11, 2026.

This Section I - prepared as per Article 123-ter, Paragraph 3, of the CFA - will be submitted for approval by the Shareholders' Meeting scheduled for April 29, 2026, as per Article 123-ter, Paragraph 3-bis, of the CFA.

Should the Shareholders' Meeting not approve the Remuneration Policy submitted for a vote pursuant to Article 123, paragraph 3-bis of the CFA, WIIT will continue to pay remuneration in accordance with the remuneration policy most recently approved by the Shareholders' Meeting. In this event, WIIT shall submit a new Remuneration Policy to a vote of the shareholders, at the latest at the next Shareholders' Meeting provided for in Article 2364, paragraph 2, of the Civil Code.

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#### Board of Directors

As noted above, the definition of WIIT's Remuneration Policy is entrusted to the Board of Directors, which makes use of the advisory and proposal-making activities of the Appointments and Remuneration Committee.

The Board of Directors resolves on the following matters:

- distribution of the remuneration for Directors set by the Shareholders' Meeting (where the Meeting has not already done so);
- definition of incentive plans to be submitted to the Shareholders' Meeting pursuant to Article 114-bis of the CFA;

- application and execution of the incentive plans approved by the Shareholders' Meeting;
- approval, application and execution of incentive plans for which no Shareholders' Meeting resolution is required under Article 114-*bis* CFA;
- establishment of the Appointments and Remuneration Committee;
- presentation to the Shareholders' Meeting of the Remuneration Policy pursuant to Article 123-*ter* CFA.

#### Appointments and Remuneration Committee

For information on the Appointments and Remuneration Committee, please refer to paragraph 2 of Section I of this Report.

#### Shareholders' Meeting

The Shareholders' Meeting:

- establishes the total remuneration of the members of the Board of Directors in accordance with Article 2364, paragraph 1, No. 3) of the Civil Code;
- may determine an overall amount for the remuneration of all Directors, including Executive Directors;
- resolves, with a binding vote, as regards Section I of the Report, in accordance with Article 123-*ter*, paragraph 3-*ter* of the CFA;
- resolves, with a non-binding vote, as regards Section II of the Report, in accordance with Article 123-*ter*, paragraph 6 of the CFA;
- establishes any share-based remuneration plans or other financial instruments for Directors, employees or collaborators, including Senior Executives, in accordance with Article 114-*bis* of the CFA.

#### Board of Statutory Auditors

Pursuant to Article 2389, paragraph 3 of the Civil Code, the Board of Statutory Auditors expresses its opinion on proposals for the remuneration of Senior Directors, where not already established by the Shareholders' Meeting.

#### Independent Audit Firm

The independent audit firm verifies the Directors' preparation of Section II of the Report, as required by Article 123-*ter*, paragraph 8-*bis* of the CFA.

### **1.2 Composition, powers and functioning of the Appointments and Remuneration Committee**

At the Report Date, as appointed by the Board of Directors on May 16, 2024, the Appointments and Remuneration Committee is composed of the following members:

- Emanuela Basso Petrino (Chairperson);

- Enrico Giacomelli; and
- Annamaria Di Ruscio

On March 11, 2026, and on the basis of the information provided by the interested parties and that available to the Company, the Board of Directors assessed and declared the meeting of the independence requirements as per Article 148, paragraph 3 of the CFA, as referred to an Article 147-ter, paragraph 4 of the CFA, in addition to the Corporate Governance Code, of the aforementioned Directors.

The Board of Directors assessed that Enrico Giacomelli, as member of the Appointments and Remuneration Committee, possessed adequate knowledge and expertise in financial matters, considering his over twenty years of experience in managerial roles.

In support of the Board of Directors, the Appointments and Remuneration Committee is entrusted with the following tasks:

- assists the Board of Directors in developing the Remuneration Policy;
- periodically evaluates the adequacy, the overall consistency and the application of the remuneration policy for Directors and Senior Executives, utilizing for this latter information provided by the Chief Executive Officers;
- presents proposals or express opinions to the Board of Directors on the remuneration of Executive Directors and other Senior Directors, and establishes the performance targets related to the variable component of this remuneration and monitors the application of the decisions adopted by the Board of Directors, verifying, in particular, the achievement of the performance targets.
- assisting the Board of Directors in defining the size and composition of the Board and its internal committees;
- monitoring the adequacy and the transparency of the self-assessment process of the Board of Directors;
- ensuring the transparency of the slate of Directors presented by the outgoing Board of Directors;
- proposing to the Board of Directors candidates for the office of Director in the cases of co-option; and
- undertaking the preparatory works for the drawing up of a succession plan for Executive Directors and the Chief Executive Officer, where the Board of Directors has decided to adopt such a plan.

### **1.3 Independent experts**

The Remuneration Report was prepared without the involvement of independent experts.

### **1.4 The relationship between the Remuneration Policy and the working conditions of Group employees**

In applying to certain figures and their roles, while the Remuneration Policy does not explicitly

consider the non-comparable remuneration and working conditions of the Company's general employees, it uses the same tools and logic as applied to the entire company population, targeted at attracting, motivating and retaining people with the professional qualities to contribute to the growth and promotion of the long-term interests and sustainability of the Company and the Group.

In particular, the remuneration of almost all the Company's employees includes an annual variable component payable on the basis of the achievement of specific performance targets, as identified by the heads of the various corporate departments. We also note that, with reference to the medium- to long-term variable component for employees of WIIT and other Group companies, that:

- on May 4, 2023, the Shareholders' Meeting approved, as per Article 114-*bis* of the CFA, an incentive plan called the "2023-2027 RSU Plan" for employees (excluding Senior Executives) of WIIT and other Group companies, as identified by WIIT's Board of Directors. This plan provides for the granting of Restricted Stock Units (RSUs, as defined below) for the allocation of shares, upon achievement of certain Group targets for the financial years 2023, 2024, 2025, and 2026. For more information, please see the prospectus prepared in accordance with Article 84-*bis* of the Issuers' Regulation and Annex 3A of the Issuers' Regulation available to the public at the registered office, on the authorized storage mechanism "eMarket STORAGE" ([www.emarketstorage.com](http://www.emarketstorage.com)) and on the Company's website (<http://www.wiit.cloud/>), in the "Company - Corporate Governance - Shareholders' Meeting" section;
- on April 29, 2025, the Shareholders' Meeting approved, pursuant to Article 114-*bis* of the CFA, an incentive plan called the "2025-2029 RSU Plan" for employees (excluding Senior Executives) of WIIT and other companies of the WIIT Group, to be identified by WIIT's Board of Directors. This plan provides for the granting of Restricted Stock Units (RSUs, as defined below) for the allocation of shares, upon achievement of certain Group targets for the financial years 2025, 2026, 2027, 2028, and 2029. For more information, please see the prospectus prepared in accordance with Article 84-*bis* of the Issuers' Regulation and Annex 3A of the Issuers' Regulation available to the public at the registered office, on the authorized storage mechanism "eMarket STORAGE" ([www.emarketstorage.com](http://www.emarketstorage.com)) and on the Company's website (<http://www.wiit.cloud/>), in the "Company - Corporate Governance - Shareholders' Meeting" section.

Finally, regarding non-monetary benefits, on November 13, 2023, the Board of Directors approved the Welfare Plan, applying to not only Executive Directors and Senior Executives, but also all other managerial figures, in addition to 1<sup>st</sup> and 2<sup>nd</sup> level employees. In this regard, we note that the Welfare Plan provides the same non-monetary benefits to all recipients, differentiated only in terms of the amounts applied to respective categories.

### **1.5 Purpose, principles and duration of the Remuneration Policy, and changes from the previous year's Remuneration Policy. Shareholders' Meeting vote and considerations**

In accordance with the law, the Remuneration Policy has a maximum duration of three financial years, without prejudice to the Board of Directors' right to submit to the Shareholders' Meeting a new Remuneration Policy and/or any changes it deems appropriate during that period.

The WIIT Group's key personnel remuneration system is targeted at attracting, motivating and retaining key resources, at aligning the interests of key personnel with those of shareholders, and at creating a strong link between remuneration and WIIT Group performance.

Through the Remuneration Policy, WIIT pursues the following objectives:

- link the remuneration of the WIIT Group's key resources to the actual economic performance of the Company, and to the creation of value for WIIT Group;
- orient the WIIT Group's key staff to medium- to long-term strategic objectives;
- align the interests of the WIIT Group's key resources with those of its shareholders.
- introduce retention policies designed to retain key resources within WIIT Group.

In order to achieve these objectives in line with general principles, it is envisaged that:

- the fixed and variable components are adequately balanced with strategic objectives and risks, considering the business sector in which the WIIT Group operates;
- a significant portion of the remuneration of Executive Directors is related to the financial results achieved by the Company and by the WIIT Group and/or meeting specific targets indicated by the Board of Directors beforehand.
- the remuneration is sufficient to attract, retain and motivate people with the professional qualities to successfully manage the Company, and align their interests with the primary goal of creating value for shareholders over the medium to long term.

As regards the changes from the Remuneration Policy contained in the 2025 Remuneration Report, there is a change, effective as of FY 2026, in the distribution between Directors of the annual total gross remuneration granted by the Shareholders' Meeting of May 16, 2024 following the resignation of Francesco Baroncelli, Chief Mergers & Acquisition Officer.

Finally, it is specified that the remuneration policy contained in the 2025 Remuneration Report was approved by the Shareholders' Meeting on April 29, 2025. The percentage of votes in favor was equal to 73.718171% of the total voting rights and 99.145538% of the total voting rights present. No questions and/or comments in relation to the Remuneration Policy were received from parties entitled to attend before or during the Shareholders' Meeting pursuant to Article 127-ter of the CFA.

## **1.6 Description of the policies regarding fixed and variable components**

### Executive Directors

In line with the provisions of Section I, paragraph 1.5 of this Report, the main components of the remuneration of the Executive Directors are as follows:

- a fixed annual component set by the Board of Directors on the basis of the comprehensive fee approved by the Shareholders' Meeting for the generality of Directors. Executive Directors may receive fees from Group companies for activities performed at those companies, in annual amounts not exceeding overall the annual fixed component received by the Company;

- an annual variable component dependent upon the achievement of pre-set corporate targets (as per the so-called Management by Objectives method, MBO);
- a medium to long-term variable component (in the form of both a monetary incentive and corporate financial instrument-based incentive plans);
- non-monetary benefits.

Specifically:

- the short-term variable component, if received in its maximum amount, accounts for approximately between 29% and 52% (rounded values) of the total annual monetary remuneration (including the fixed remuneration received from subsidiaries), based on the remuneration allocated to individual Executive Directors.
- the variable component (including the annualized medium- to long-term component), if received in the maximum amount, accounts for approximately between 36% and 54% (rounded values) of the total annual monetary remuneration (including the fixed remuneration received from the subsidiaries), based on the remuneration allocated to individual Executive Directors.

#### Chairperson of the Board of Directors

The main components of the remuneration of the Chairperson of the Board of Directors are as follows:

- a fixed annual component set by the Board of Directors on the basis of the comprehensive fee approved by the Shareholders' Meeting for the generality of Directors;
- a fixed annual component set by the Board of Directors for participation in its committees.

#### Non-Executive Directors

The main components of the remuneration of Non-Executive Directors are as follows:

- a fixed annual component set by the Board of Directors on the basis of the comprehensive fee approved by the Shareholders' Meeting for the generality of Directors. Executive Directors may receive fees from Group companies for activities performed at those companies, in annual amounts not exceeding overall the annual fixed component received by the Company;
- a fixed annual component set by the Board of Directors for participation in its committees.

#### Statutory Auditors

As per law and the By-Laws, the remuneration of Supervisory Board members is set by the Shareholders' Meeting on appointment for the entire duration of office. There are no variable remuneration components.

#### Senior Executives

The main components of the remuneration of Senior Executives are as follows:

- a fixed annual component (GAR); Senior Executives may receive fees from Group

companies for activities performed at those companies. Senior Executives may receive fees from Group companies for activities performed at those companies, in annual amounts not exceeding overall the annual fixed component received by the Company;

- a variable component, in the form of both a monetary incentive and corporate financial instrument-based incentive plans;
- retention bonuses of a monetary nature;
- an annual sum as severance pay;
- non-monetary benefits.

In particular, it is noted that the variable component, assuming it is received at the maximum amount, accounts for between 15% and 51% of the total annual monetary remuneration (including the fixed remuneration received from subsidiaries) based on the remuneration provided for individual Executives with Strategic Responsibilities.

## **1.7 Non-monetary benefits**

All Directors and Statutory Auditors are recipients of a liability policy (D&O insurance).

Executive Directors, on a case by case basis, as determined by the Board of Directors of, may be assigned: (i) a company car for mixed use; (ii) an insurance policy with a leading insurance company covering life, death, permanent disability and injuries, including due to illness, with a survivor's benefit in favor of the Director's family; (iii) a reimbursement health insurance policy, including a complete annual check-up and dental and specialist expenses, with a leading healthcare company, with coverage of no less than 70% of the expenses for the Director and the Director's family members; (iv) reimbursement of school expenses up to a maximum of Euro 75,000 per year; (v) housing expenses for residential use in Milan, where the Company is based, up to a maximum of Euro 60,000 per year.

Senior Executives, on a case by case basis, as determined by the competent bodies, may be assigned: (i) a company car for mixed use; (ii) an insurance policy in accordance with national collective bargaining agreement contracts covering permanent disability and injuries, including due to illness, with a survivor's benefit in favor of the Executive's family; (iii) a reimbursement health insurance policy, including an annual check-up and dental and specialist expenses, as envisaged under the "Marketing Managers" National Collective Bargaining Agreement; (iv) base welfare as per the company plan for Euro 4,000 per year; (v) housing expenses for residential use in Milan, where the Company is based, up to a maximum of Euro 25,000 per year.

## **1.8 Performance Targets providing the basis of variable remuneration components and assessment of their achievement. Rights accrual, deferred payment systems and ex-post correction mechanisms terms.**

### **1.8.1 Executive Directors**

#### **MBO**

An annual monetary variable Management by Objectives (for the purposes of this sub-paragraph, “**MBO**”) remuneration is envisaged for each Executive Director on achieving specific performance targets (for the purposes of this sub-paragraph, the “**MBO Performance Targets**”), as indicated below.

The maximum MBO payable to each of the Executive Directors is Euro 300,000, on achievement of all MBO Performance Targets (for the purposes of this sub-paragraph, the “**Maximum Amount**”).

#### *Performance Targets and assessment of their achievement*

##### *MBO Performance Targets and assessment of their achievement for the Chief Executive Officer*

The MBO amount is divided into two components (Component A, and Component B), to which the Chief Executive Officer will be entitled on the basis of the achievement of the relevant MBO Performance Targets, as per the following tables.

#### **(i) Component A**

“**Component A**” is here given to mean an amount equal to 50% of the Maximum Amount.

The Chief Executive Officer accrues the right to the payment of Component A on the basis of the value of the Adjusted Consolidated EBITDA compared to the value of the Adjusted Target EBITDA, as per the following table:

<b>Adjusted Consolidated EBITDA</b>	<b>Component A amount to be allocated</b>
Equal to or Greater than 100% of the Adjusted Target EBITDA	100%
95% of the Adjusted Target EBITDA	80%
Less than 90% of the Adjusted Target EBITDA	0%

For each financial year, the achievement of the MBO Performance Target will be verified, and the Component A amount calculated, on the basis of the value of the Adjusted Consolidated

EBITDA compared to the Adjusted Target EBITDA, on approval of the consolidated financial statements for the year by the Board of Directors.

When intermediate values are achieved with respect to those indicated, the MBO amount will be determined by applying the linear interpolation method.

**(ii) Component B**

“**Component B**” is here given to mean an amount equal to 50% of the Maximum Amount.

The Chief Executive Officer accrues the right to the payment of Component B on the basis of the value of the Adjusted Consolidated EBIT compared to the value of the Adjusted Target EBIT, as per the following table:

<b>Adjusted Consolidated EBIT</b>	<b>Component B amount to be allocated</b>
Equal to or greater than 100% of the Adjusted Target EBIT	100%
95% of the Adjusted Target EBIT	80%
Less than 90% of the Adjusted Target EBIT	0%

For each year, the achievement of the MBO Performance Target will be verified, and the Component B amount calculated, on the basis of the value of the Adjusted Consolidated EBIT compared to the Adjusted Target EBIT, on approval of the consolidated financial statements for the year by the Board of Directors.

When intermediate values are achieved with respect to those indicated, the MBO amount will be determined by applying the linear interpolation method.

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The Chief Executive Officer may not obtain an MBO in any amount greater than the Maximum Amount. In order to incentivize achievement of the Maximum Amount, if one component’s performance target is exceeded, the excess may be allocated to the MBO, to make up for the other component not reaching 100% of its targets, up to, in any case, the limit of the Maximum Amount.

*MBO Performance Targets and assessment of their achievement for Executive Directors, excluding the Chief Executive Officer*

The MBO amount is divided into three components (Component A, Component B, and Component C), to which the Executive Directors (excluding the Chief Executive Officer) will be entitled on the basis of the achievement of their MBO Performance Targets, as per the proportions indicated below.

**(i) Component A**

“**Component A**” is here given to mean an amount equal, depending on the case, to 40% or to one third of the Maximum Amount.

The Executive Directors accrue the right to the payment of Component A upon achievement of specific personal Performance Targets voted on by the Board of Directors, excluding the interested party.

Specifically, for the Chief Sales Officer, the targets will cover contract booking activities.

For each financial year, the achievement of the MBO Performance Target will be verified, and the Component A amount calculated, on approval, by the Board of Directors, of the consolidated financial statements for the year.

**(ii) Component B**

“**Component B**” is here given to mean an amount equal, depending on the case, to 30% or to one third of the Maximum Amount.

The Executive Directors accrue the right to the payment of Component B on the basis of the value of the Adjusted Consolidated EBITDA compared to the value of the Adjusted Target EBITDA, as per the following table:

<b>Adjusted Consolidated EBITDA</b>	<b>Component B amount to be allocated</b>
Equal to or Greater than 100% of the Adjusted Target EBITDA	100%
95% of the Adjusted Target EBITDA	80%
Less than 90% of the Adjusted Target EBITDA	0%

For each financial year, the achievement of the MBO Performance Target will be verified, and the Component B amount calculated, on the basis of the value of the Adjusted Consolidated EBITDA compared to the Adjusted Target EBITDA, on approval of the consolidated financial statements for the year by the Board of Directors.

When intermediate values are achieved with respect to those indicated, the MBO amount will be determined by applying the linear interpolation method.

**(iii) Component C**

“**Component C**” is here given to mean an amount equal, depending on the case, to 30% or to one third of the Maximum Amount.

The Executive Directors accrue the right to the payment of Component C on the basis of the value of the Adjusted Consolidated EBIT compared to the value of the Adjusted Target EBIT, as per the following table:

<b>Adjusted Consolidated EBIT</b>	<b>Component C amount to be allocated</b>
Equal to or greater than 100% of the Adjusted Target EBIT	100%
95% of the Adjusted Target EBIT	80%
Less than 90% of the Adjusted Target EBIT	0%

For each financial year, the achievement of the MBO Performance Target will be verified, and the Component C amount calculated, on the basis of the value of the Adjusted Consolidated EBIT compared to the Adjusted Target EBIT, on approval of the consolidated financial statements for the year by the Board of Directors.

When intermediate values are achieved with respect to those indicated, the MBO amount will be determined by applying the linear interpolation method.

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Beneficiaries may not obtain an MBO in any amount greater than the Maximum Amount. In order to incentivize achievement of the Maximum Amount, if one component’s performance target is exceeded, the excess may be allocated to the MBO, to make up for other Components not reaching 100% of their targets, up to, in any case, the limit of the Maximum Amount.

Rights accrual, deferred payment systems and ex-post correction mechanisms terms

The MBO accrued will be paid on approval of the consolidated financial statements for the relevant financial year by the Board of Directors.

No deferred payment systems or ex-post correction mechanisms are envisaged.

**2024-2026 LTI Plan**

On March 12, 2024, WIIT’s Board of Directors, on the proposal of the Appointments and Remuneration Committee, approved a medium to long-term monetary incentive plan, for the three-year period 2024-2025-2026, entitled the “2024-2026 Long-Term Incentive Plan” (also the “**2024-2026 LTI Plan**”), and reserved for the individuals identified by the Board of Directors from among WIIT’s Executive Directors, on the proposal of the Appointments and Remuneration Committee.

The part of the 2024-2026 LTI Plan also based on the performance of WIIT stock was approved, as per Article 114-*bis* of the CFA, by the Shareholders' Meeting on May 16, 2024.

The incentive provided for in the 2024-2026 LTI Plan (the “**LTI Bonus**”) is monetary in nature, with a total maximum amount set at Euro 1,764,000 for the three-year period 2024-2025-2026. The maximum LTI Bonus payable to each beneficiary under the plan, in the event of achievement of all the set Performance Targets, is equal to 30% of the sum (the “**Maximum Amount**”) of:

- (i) the gross remuneration for the office of Director, as resolved by the Board of Directors, accrued by the beneficiary between January 1, 2024 and December 31, 2026, in addition to the remuneration accrued during the same period for offices held at other Group companies. With the cost relating to the Gross Annual Remuneration accrued by beneficiaries that are also employees of the Company between January 1, 2024 and December 31, 2026 added to the aforementioned amount; and
- (ii) the annual variable monetary remuneration linked to the achievement of the short-term targets (MBOs) accrued by the beneficiary between January 1, 2024 and December 31, 2026.

At the Report Date, the beneficiaries of the 2024-2026 LTI Plan identified by the Board of Directors, on the proposal of the Appointments and Remuneration Committee, are Alessandro Cozzi and Enrico Rampin.

Performance Targets and assessment of their achievement

Each beneficiary is entitled to the payment of the allocated LTI Bonus provided that the specific performance targets (the “**LTI Performance Targets**”) related to the economic and financial results of WIIT Group are achieved, as per the proportions below.

In particular, the LTI Bonus is divided into three components (Component A, Component B, and Component C), to which the beneficiaries will be entitled on the basis of the achievement of the relevant LTI Performance Targets, as per the proportions indicated below.

**(i) Component A**

“**Component A**” is here given to mean an amount equal to 50% of the Maximum Amount, except as indicated below.

The beneficiary accrues the right to the payment of Component A on the basis of the so-called Volume Weighted Average Price (VWAP) of the WIIT share referring to the period between September 1, 2026 and November 30, 2026 (inclusive), as per the following table:

<b>VWAP</b>	<b>Component A amount to be allocated</b>
Equal to or Greater than Euro 40	120%
Euro 38	100%

Euro 34	50%
Euro 30	20%
Less than Euro 30	0%

In the event of the revocation of the Shares from listing and trading on the EXM (the “**Delisting**”), the beneficiaries, from and including the year of the Delisting, will no longer be entitled to the payment of Component A. In this case, again from and including the year of the Delisting, both Components B and C will be proportionally increased in terms of the percentage of the Residual Amount (as defined below).

**(ii) Component B**

“**Component B**” is here given to mean an amount equal to 25% of the Maximum Amount, except as indicated below.

The beneficiaries accrue the right to the payment of Component B on the basis of the value of the Adjusted Consolidated EBITDA compared to the value of the Adjusted Target EBITDA, as per the following table:

<b>Adjusted Consolidated EBITDA</b>	<b>Component B amount to be allocated</b>
Equal to or greater than 110% of the Adjusted Target EBITDA	130%
100% of the Adjusted Target EBITDA	100%
95% of the Adjusted Target EBITDA	35%
Less than 90% of the Adjusted Target EBITDA	0%

The achievement of the Performance Target will be verified, and the Component B amount calculated, on the basis of the average of the percentage ratio of the value of the Adjusted Consolidated EBITDA to the Adjusted Target EBITDA, for each of the reference years (2024-2025-2026), it being understood that the right of the beneficiaries to receive Component B is in any case dependent on the value of the Adjusted Consolidated EBITDA relating to the last year considered (i.e. the Adjusted Consolidated EBITDA for the year ending December 31, 2026) being equal to at least 95% of the Adjusted Target EBITDA.

**(iii) Component C**

“**Component C**” is here given to mean an amount equal to 25% of the Maximum Amount, except as indicated below.

The beneficiaries accrue the right to payment of Component C on the basis of the value of the Adjusted Consolidated EBIT compared to the value of the Adjusted Target EBIT, as per the following table:

<b>Adjusted Consolidated EBIT</b>	<b>Component C amount to be allocated</b>
Equal to or greater than 110% of the Adjusted Target EBIT	130%
100% of the Adjusted Target EBIT	100%
95% of the Adjusted Target EBIT	35%
Less than 90% of the Adjusted Target EBIT	0%

The achievement of the Performance Target will be verified, and the Component C amount calculated, on the basis of the average of the percentage ratio of the value of the Adjusted Consolidated EBIT to the Adjusted Target EBIT, for each of the reference years (2024-2025-2026), it being understood that the right of the beneficiaries to receive Component C is in any case dependent on the value of the Adjusted Consolidated EBIT relating to the last year considered (i.e. the Adjusted Consolidated EBIT for the year ending December 31, 2026) being equal to at least 95% of the Adjusted Target EBIT.

When intermediate values are achieved with respect to those indicated, the LTI Bonus amount will be determined by applying the linear interpolation method.

Beneficiaries may not obtain an LTI Bonus in any amount greater than the Maximum Amount. In order to incentivize achievement of the Maximum Amount, if one Component's performance target is exceeded, the excess may be allocated to the LTI Bonus, to make up for other Components not reaching 100% of their targets, up to, in any case, the limit of the Maximum Amount.

We note that in the event of Delisting, the beneficiaries will be entitled to the payment of Component A of the LTI Bonus as indicated below. Specifically, the beneficiaries will obtain the right to payment of Component A: (a) in the event of Delisting, following completion of a public tender offer purchase or exchange of the Shares, on the basis of the offer price (the "**Offer Price**"); or (b) in the event of Delisting other than as indicated in (a) above, on the basis of the Volume Weighted Average Price (VWAP) of the WIIT share in the 60 days (inclusive) prior to the Delisting, as indicated below:

<b>Offer Price/VWAP</b>	<b>Component A amount to be allocated</b>
Equal to or Greater than Euro 40	120%
Euro 38	100%
Euro 34	50%
Euro 30	20%
Less than Euro 30	0%

The amount of Component A to be attributed, as calculated above, will be reduced by applying a pro rata temporis criterion taking into account exclusively the period prior to the Delisting.

Any positive difference (the “**Residual Amount**”) between x, the maximum amount of Component A that can be attributed, and y, the attributed Component A, will be proportionally divided in percentage terms between Component B and Component C in equal parts, up to the limit of the Maximum Amount.

#### Rights accrual, deferred payment systems and ex-post correction mechanisms terms

Any LTI Bonus accrued will be paid to the beneficiaries by June 30, 2027, following approval of the consolidated financial statements by the WIIT Board of Directors for the year ending December 31, 2026.

In the event that within 3 years from the date of payment of the LTI Bonus, there is evidence that such an LTI Bonus has been paid on the basis of incorrect or false data, resulting from illicit or grossly negligent conduct by one or more beneficiaries, the Board of Directors will have the right to demand from the beneficiaries, and the beneficiaries will have the obligation, to return the full amount of the LTI Bonus to the Company, without prejudice to any other rights, actions or remedies available to the Company. Such a return obligation shall remain effective even in the event of termination of the beneficiary’s relationship with the Company.

#### **2021-2026 Stock Option Plan**

On March 19, 2021, WIIT’s Board of Directors, on the proposal of the Appointments and Remuneration Committee, approved an incentive plan entitled the “2021-2026 Stock Option Plan” (the “**2021-2026 Stock Option Plan**”) reserved to individuals to be identified by the Board, under advisory from the Appointments and Remuneration Committee, from among the Executive Directors and Senior Executives of WIIT and of the other companies of WIIT Group. The 2021-2026 Stock Option Plan was approved, as per Article 114-*bis* of the CFA, by the Shareholders’ Meeting on May 5, 2021<sup>(2)</sup>.

This plan provides for the grant to the beneficiaries of stock options (for the purposes of this sub-paragraph, the “**Options**”), which give the beneficiaries the right to receive Shares in the Company’s portfolio through the exercising of the Options, in the ratio of 1 Share for each Option exercised. Specifically, the 2021-2026 Stock Option Plan provides for the grant of a maximum of 1,000,000 Options, valid for the allocation of a maximum of 1,000,000 Treasury Shares of the Company.

#### Performance Targets and assessment of their achievement

The granting and exercise of Options are not contingent on achieving performance targets.

#### Rights accrual, deferred payment systems and ex-post correction mechanisms terms

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<sup>(2)</sup> We note that on May 13, 2021, with the approval of the Shareholders’ Meeting of May 5, 2021, the Board of Directors resolved to amend the 2021-2026 Stock Option Plan to account for the implementation of the 1:10 split in WIIT Shares, while keeping the substantial and economic contents of the plan unchanged.

### *Exercise of the Options*

Options may be exercised by beneficiaries in whole or in part:

- for a maximum number equal to 50% of the total Options granted to each beneficiary, commencing, alternatively, as indicated by the Company in the related plan participation letter sent to each beneficiary, (i) on January 1, 2024 or (ii) on July 1, 2024 (the “**First Date**”); and
- for 100% of the total Options granted to each beneficiary, commencing, alternatively, as indicated by the Company in the related plan participation letter sent to each beneficiary, (i) on January 1, 2026 or (ii) on July 1, 2026.

### *Loss of the Option Exercising Right and the Early Option Exercising Right*

Beneficiaries permanently lose the right to exercise the Options if within 12 months from the date of approval of the 2021-2026 Stock Option Plan by the Shareholders’ Meeting, as per Article 114-*bis* of the CFA, that is, by May 5, 2022, one of the following events occurs:

- change of control pursuant to Article 93 of the CFA, even if this does not imply the obligation to promote an Offer (as defined below);
- commencement of the acceptance period for a public tender and/or exchange offer for the Company's Shares pursuant to Article 102 and thereafter of the CFA (for the purposes of this sub-paragraph, the “**Offer**”); or
- delisting from the EXM of the Shares.

After 12 months from the date of approval of the 2021-2026 Stock Option Plan by the Shareholders’ Meeting, as per Article 114-*bis* of the CFA, that is, from May 5, 2022, the beneficiaries have the right to exercise the Options granted to them in advance of the dates indicated in the previous sub-paragraph “Exercise of the Options” (for the purposes of this sub-paragraph, the “**Early Option Exercising Right**”), if one of the following events occurs:

- change of control pursuant to Article 93 of the CFA, even if this does not imply the obligation to promote an Offer; or
- commencement of the period of acceptance of an Offer.

In the absence of a valid exercise of the Early Exercise Right pursuant to the above, the terms and conditions set out for the exercise of the Options in the 2021-2026 Stock Option Plan regulation remain unchanged.

### *Public Offer Exercise and Delisting Exercise*

Without prejudice to that indicated in the previous sub-paragraph “Loss of the Option Exercising Right and the Early Option Exercising Right”, in the event of:

- (i) Offer, where the relevant bidder(s) avail themselves of the right to purchase pursuant to Article 111 of the CFA (for the purposes of this sub-paragraph, the “**111 Purchase Right**”), the beneficiaries may exercise the Options within and no later than 3 business days from the dissemination, pursuant to Articles 36 and 50-*quinquies*, paragraph 2, of the Issuers’ Regulation, of the notice containing the information necessary for the

exercise of the 111 Purchase Right by the bidder(s) (for the purposes of this sub-paragraph the “**Public Offer Exercise**”).

In the absence of a valid Public Offer Exercise within the terms and according to the procedures set forth above, the beneficiaries will definitively lose the right to exercise the Options; or

- (ii) resolution of a transaction resulting in the Delisting of the Shares from trading on the EXM (for the purposes of this sub-paragraph, the “**Resolution**”), the beneficiaries will be able to exercise the Options no later than 3 working days from the Resolution (for the purposes of this sub-paragraph, the “**Delisting Exercise**”).

In the absence of a valid Delisting Exercise within the terms and according to the procedures set forth above, the beneficiaries will definitively lose the right to exercise the Options.

\*.\*.\*

No ex-post correction mechanisms are envisaged.

### **2022-2027 Stock Option Plan**

On March 17, 2022, WIIT’s Board of Directors, on the proposal of the Appointments and Remuneration Committee, approved an incentive plan entitled the “2022-2027 Stock Option Plan” (the “**2022-2027 Stock Option Plan**”), reserved to the Chairperson of the Board, in addition to Executive Directors, Senior Executives and Key Managers of the Group companies identified by the Board, under advisory from the Appointments and Remuneration Committee. The 2022-2027 Stock Option Plan was approved, as per Article 114-*bis* of the CFA, by the Shareholders’ Meeting on April 21, 2022.

This plan provides for the grant to the beneficiaries of stock options (for the purposes of this sub-paragraph, the “**Options**”), which give the beneficiaries the right to receive Shares in the Company’s portfolio through the exercising of the Options, in the ratio of 1 Share for each Option exercised. Specifically, the 2022-2027 Stock Option Plan provides for the grant of a maximum of 250,000 Options, valid for the allocation of a maximum of 250,000 Treasury Shares of the Company.

#### Performance Targets and assessment of their achievement

The granting and exercise of Options are not contingent on achieving performance targets.

#### Rights accrual, deferred payment systems and ex-post correction mechanisms terms

##### *Exercise of the Options*

Options may be exercised by beneficiaries in whole or in part from July 1, 2027.

##### *Early Option Exercising Right*

After 12 months from the date of approval of the 2022-2027 Stock Option Plan by the Shareholders’ Meeting, as per Article 114-*bis* of the CFA, the beneficiaries have the right to exercise the Options granted to them in advance of the dates indicated in the previous sub-

paragraph “Exercise of the Options” (for the purposes of this sub-paragraph, the “**Early Option Exercising Right**”), if one of the following events occurs:

- change of control pursuant to Article 93 of the CFA, even if this does not imply the obligation to promote an Offer; or
- commencement of the period of acceptance of an Offer.

In the absence of a valid exercise of the Early Exercise Right pursuant to the above, the terms and conditions set out for the exercise of the Options in the 2022-2027 Stock Option Plan regulation remain unchanged.

#### *Public Offer Exercise and Delisting Exercise*

In the event of:

- (iii) Offer, where the relevant bidder(s) avail themselves of the right to purchase pursuant to Article 111 of the CFA (for the purposes of this sub-paragraph, the “**111 Purchase Right**”), the beneficiaries may exercise the Options within and no later than 3 business days from the dissemination, pursuant to Articles 36 and 50-*quinquies*, paragraph 2, of the Issuers' Regulation, of the notice containing the information necessary for the exercise of the 111 Purchase Right by the bidder(s) (for the purposes of this sub-paragraph the “**Public Offer Exercise**”).

In the absence of a valid Public Offer Exercise within the terms and according to the procedures set forth above, the beneficiaries will definitively lose the right to exercise the Options; or

- (iv) resolution of a transaction resulting in the Delisting of the Shares from trading on the EXM (for the purposes of this sub-paragraph, the “**Resolution**”), the beneficiaries will be able to exercise the Options no later than 3 working days from the Resolution (for the purposes of this sub-paragraph, the “**Delisting Exercise**”).

In the absence of a valid Delisting Exercise within the terms and according to the procedures set forth above, the beneficiaries will definitively lose the right to exercise the Options.

\*.\*.\*

No ex-post correction mechanisms are envisaged.

## **1.8.2 Senior Executives**

### **Annual variable remuneration**

An annual monetary variable Management by Objectives (for the purposes of this sub-paragraph, “**MBO**”) remuneration is envisaged for each Senior Executive on achieving specific performance targets (for the purposes of this sub-paragraph, the “**MBO Performance Targets**”), as indicated below.

The maximum MBO payable to each of the Senior Executives is between Euro 20,000 and Euro 100,000, on achievement of all MBO Performance Targets (for the purposes of this sub-paragraph, the “**Maximum Amount**”).

Performance Targets and assessment of their achievement

The MBO amount is divided into three components (Component A, Component B and Component C), to which the Senior Executive will be entitled on the basis of the achievement of the relevant MBO Performance Targets, as set out below.

**(i) Component A**

“**Component A**” refers to an amount between 25% and 55% of the Maximum Amount, as appropriate.

The Senior Executives accrue the right to the payment of Component A upon achievement of one or more specific personal Performance Targets established by the Chief Executive Officer. Specifically, depending on the functions performed, the targets relate to (i) cost savings (OpEx), (ii) financial and non-financial reporting, and (iii) investment management (capex).

For each financial year, the achievement of the MBO Performance Target will be verified, and the Component A amount calculated, on approval, by the Board of Directors, of the consolidated financial statements for the year.

**(ii) Component B**

“**Component B**” refers to an amount between 40% and 70% of the Maximum Amount, as appropriate.

The Senior Executives accrue the right to the payment of up to 50% of Component B on the basis of the value of the Adjusted Consolidated EBITDA compared to the value of the Adjusted Target EBITDA, as per the following table:

<b>Adjusted Consolidated EBITDA</b>	<b>Component B amount to be allocated</b>
Equal to or Greater than 100% of the Adjusted Target EBITDA	50%
Less than 95% of the Adjusted Target EBITDA	0%

The Senior Executives accrue the right to the payment of up to 50% of Component B on the basis of the value of the Adjusted Consolidated EBIT compared to the value of the Adjusted Target EBIT, as per the following table:

<b>Adjusted Consolidated EBIT</b>	<b>Component B amount to be allocated</b>
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Equal to or greater than 100% of the Adjusted Target EBIT	50%
Less than 95% of the Adjusted Target EBIT	0%

For each year, the achievement of the MBO Performance Target will be verified, and the Component B amount calculated, on the basis of the value, respectively, of the adjusted consolidated EBITDA compared to the Adjusted Target EBITDA and the Adjusted Consolidated EBIT compared to the Adjusted Target EBIT, on approval of the consolidated financial statements for the year by the Board of Directors.

When intermediate values are achieved with respect to those indicated, the MBO amount will be determined by applying the linear interpolation method.

**(iii) Component C**

“**Component C**” refers to an amount equal to 5% of the Maximum Amount.

The Senior Executives accrue the right to the payment of Component A upon achievement of one or more specific ESG Targets.

For each financial year, the achievement of the MBO Performance Target will be verified, and the Component C amount calculated, on approval, by the Board of Directors, of the consolidated financial statements for the year.

\*.\*.\*

Beneficiaries may not obtain an MBO in any amount greater than the Maximum Amount.

\*.\*.\*

No deferred payment systems or ex-post correction mechanisms are envisaged.

**2021-2026 Stock Option Plan**

See Section I, Paragraph 1.8.1, Sub-Paragraph “2021-2026 Stock Option Plan”, of this Report.

**2022-2027 Stock Option Plan**

See Section I, Paragraph 1.8.1, Sub-Paragraph “2022-2027 Stock Option Plan”, of this Report.

**Retention bonus**

A retention bonus of up to Euro 30,000 gross annually may be provided for Senior Executives.

Considering the nature of the bonus, which is designed to incentivize the retention of beneficiaries in the Company until December 31, 2027, if the beneficiary’s employment relationship should end before that date due to resignation or any other reason beyond WIIT’s control, the beneficiary will be required to return the retention bonus portions (including by offsetting severance pay).

### **1.9 Contribution of the Remuneration Policy to the pursuit of the Company's business strategy and long-term interests with particular reference to the variable components**

The pursuit of the Company's business strategy and long-term interests is ensured by the variable remuneration components set out in the Remuneration Policy and, specifically, the 2024-2026 LTI Plan, the 2021-2026 Stock Option Plan, the 2022-2027 Stock Option Plan.

Specifically, the 2024-2026 LTI Plan, which covers the three-year period 2024-2026, provides that remuneration may be paid only at the end of the plan period (i.e. after approval of the consolidated financial statements for the financial year ended December 31, 2026) on the basis of: (i) partly the achievement of economic and financial targets for the financial years 2024-2025-2026; and (ii) partly the achievement of certain values of the WIIT stock at the end of the plan period, thus orienting the beneficiaries towards strategies for the pursuit of medium-long term results.

We also note that with respect to the 2021-2026 Stock Option Plan and the 2022-2027 Stock Option Plan, (i) the payment of any remuneration in the form of Shares is intended to also link the beneficiaries' remuneration to the actual performance of WIIT stock, thus aligning the interests of the latter with those of the shareholders; and (ii) the exercise price of the Options has been set at a value higher than the market value of the Shares on approval of the plan in order to incentivize beneficiaries towards the creation of value in WIIT stock in the period following the grant date of the Options.

### **1.10 Information on clauses for the maintenance in portfolio of financial instruments after their acquisition**

The Company's equity-based compensation plans do not include provisions for retaining equity instruments after their acquisition.

### **1.11 Treatments established in the event of termination of office or employment**

As regards Directors who are both employees and Senior Executives, the economic treatment paid on termination of employment is regulated in accordance with and within the limits of the provisions of the national collective bargaining agreements, from time to time in force, applicable to the existing employee relationship, except as described below.

. \* . \*

The following terms and conditions will govern the relationship between WIIT and the beneficiaries pursuant to the MBO and the 2024-2026 LTI Plan in the event of termination.

#### Revocation of mandate or resignation

In the event that the relationship ends prior to the expiry of the performance period as a result of termination by WIIT or termination by the beneficiary, unless otherwise determined by the Board of Directors, the beneficiary shall not be entitled to receive any monetary award. In such a scenario, no compensation and/or indemnity shall be payable by WIIT for any damages and/or prejudice suffered by the beneficiaries.

In the event that the relationship ends after the expiry of the performance period but before the actual payment of the monetary award, the beneficiary will still be entitled to receive any monetary award accrued.

#### Disability

Should the relationship end due to supervening permanent disability, the Beneficiary shall retain the rights attributed, but the amount of the monetary award shall be redetermined pro rata, taking into account - and consequently reducing the amount of the monetary award - the date on which the relationship ceased.

In such an event, the monetary award, redetermined according to the pro rata criterion identified above, shall in any case be paid at the end of the performance period.

#### Death of the beneficiary

Subject to the limits and conditions established for the incentive system, the beneficiary's heirs shall be entitled to receive the monetary award redetermined by applying a pro rata criterion that will take into account - and therefore reduce the amount of the monetary award accordingly - the date on which the beneficiary's death occurred.

In such an event, the monetary award, redetermined according to the pro rata criterion identified above, shall in any case be paid at the end of the performance period.

#### Other causes of termination

Where the beneficiary's term of office as Director ends during the performance period for reasons other than those indicated in the preceding paragraphs, the beneficiary shall retain the rights granted in accordance with the following provisions and specifically:

- in the event that, following the termination, WIIT's Shareholders' Meeting should reappoint the beneficiary to a new term as Director (with the granting of proxies and management powers), the relationship as Director shall be deemed to continue for the duration of the performance period without interruption and - subject to the limits and conditions established by the incentive system - the beneficiary shall be entitled to the monetary award in its full amount; and
- in the event that, following termination, WIIT's Shareholders' Meeting does not grant the beneficiary a new term of office as Director - in compliance with the limits and conditions established by the incentive system - the beneficiary shall be entitled to the monetary award, but the amount shall be reduced and redetermined by applying a "pro rata" criterion taking into account the period during which s/he actually served as Director.

\*

Should the Beneficiary's employment relationship cease during the performance period for reasons other than those indicated above, the Beneficiary shall retain the rights granted in accordance with the provisions below and, specifically - subject to the limits and conditions established by the incentive system - the Beneficiary shall be entitled to the monetary award, but the amount shall be reduced and redetermined by applying a "pro rata" criterion taking

into account - and therefore reducing the amount of the monetary award accordingly - the date on which the termination of employment occurred.

.\*.\*

As regards rights granted under incentive plans based on financial instruments, we note that for the 2021-2026 Stock Option Plan and the 2022-2027 Stock Option Plan, the beneficiaries will lose the right to exercise the options already granted in the event of:

- termination of the office or employment relationship by virtue of which they were indicated as Beneficiaries of the Plan occurring (i) due to revocation or dismissal for just cause; (ii) due to resignation without just cause; or (iii) following the attainment of the conditions for retirement;
- unpaid leave of absence.

Except for the cases indicated above, the beneficiaries shall retain their right to exercise the options under the terms and conditions set out in the plan regulations regardless of the events relating to their office or role by virtue of which they were designated as beneficiaries under the plans.

.\*.\*

As regards the MBO for Senior Executives, the bonus shall be paid provided that the beneficiary is an employee of the Company at the time of disbursement. Specifically, the bonus shall not be paid in the case of dismissal for just cause pursuant to Article 2119 of the Civil Code or in the case of resignation for reasons other than just cause.

Notwithstanding the foregoing, the award shall be recognized where the employment relationship is terminated due to causes beyond the control of the beneficiary as follows:

- dismissal with objective justification pursuant to Article 2118 of the Civil Code;
- resignation for just cause determined in court of law;
- dismissal or resignation due to serious illness that make performance impossible, or resignation due to the need to provide continuous care for a spouse or family member within the third degree of kinship suffering from a disabling illness or in the event of death (in which case the bonus will be recognized to the Beneficiary's heirs).

#### **1.12 Insurance, social security or pension coverage, other than mandatory benefits**

No social security or pension coverage other than mandatory coverage is provided. For information on insurance coverage other than compulsory insurance, see Section I, paragraph 1.7.

#### **1.13 Remuneration policy in relation to Independent Directors, Committee attendance and the discharge of particular appointments**

For the entire term of office of the Board of Directors, the following is provided for: (i) a gross annual remuneration to be attributed to the members of the Appointments and Remuneration Committee, in the amount of Euro 12,000 for the Chairperson and Euro 9,000 for each other member, in addition to the reimbursement of expenses incurred in the

performance of their respective functions; (ii) a gross annual remuneration to be attributed to the members of the Control, Risks and Related Parties Committee, in the amount of Euro 12,000 for the Chairperson and Euro 9,000 for each other member, in addition to the reimbursement of expenses incurred in the performance of their respective functions.

There is no specific remuneration policy for Independent Directors.

Finally, the Board of Directors has, most recently, allocated the total annual gross remuneration awarded by the Shareholders' Meeting of May 16, 2024 as follows:

- to Enrico Giacomelli, Chairperson of the Board of Directors, a gross annual amount of Euro 40,000;
- to Alessandro Cozzi, Chief Executive Officer, a gross annual amount of Euro 361,666.67<sup>(3)</sup>;
- to Enrico Rampin, Chief Sales Officer, a gross annual amount of Euro 200,000<sup>(4)</sup>;
- to each of the Non-Executive Directors other than the Chairperson, a gross annual amount of Euro 15,000.

#### **1.14 Reference remuneration policies**

Although the Remuneration Policy was not defined using other companies as a reference, we note that overall, it is in line with the policies of other companies.

#### **1.15 Exceptions to the Remuneration Policy in the presence of exceptional circumstances, and subject to the provisions of Regulation No. 17221 of March 12, 2010, any further procedural conditions under which departures may be applied.**

Pursuant to Article 123-ter, paragraph 3-bis, of the CFA, the Company may make exceptions to the Remuneration Policy in the event of exceptional circumstances. Such situations are understood to mean those in which a departure from the Remuneration Policy is necessary in order to pursue the long-term interests and sustainability of the Company as a whole or to ensure its ability to compete on the market. Specifically, "Exceptional Circumstances" include, but are not limited to:

- the occurrence, at national or international level, of extraordinary and unforeseeable events concerning the Group and/or the sectors and/or markets in which it operates, which significantly affect the Group's results, including the occurrence of significant

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<sup>(3)</sup> Alessandro Cozzi, Chief Executive Officer, is also the recipient of fixed remuneration from Group companies totaling Euro 361,666.67.

<sup>(4)</sup> Enrico Rampin, Chief Sales Officer, is also the recipient of fixed remuneration from Group companies totaling Euro 76,666.67.

negative effects not only of an economic or financial nature;

- the intervention of substantial changes in the organization of the business activity, both of an objective nature (such as corporate transactions, mergers, disposals, etc.), and of a subjective nature, such as significant changes in the composition of the Board of Directors or the Senior Executives;
- significant changes in the perimeter of the Company's activity during the period of validity of the Remuneration Policy, such as the sale of a company/business unit on whose activity the performance targets of the Remuneration Policy were based, or the acquisition of a significant business not contemplated for the purposes of the preparation of the Remuneration Policy.

Such exceptions may be applied to the fixed and variable components of the remuneration of the beneficiaries of the Remuneration Policy, and include, by way of example, the vesting amounts and terms of such components and the performance targets linked to the variable components.

Any temporary exceptions to the Remuneration Policy must be approved by the Board of Directors, after consultation with the Company's Appointments and Remuneration Committee and Control, Risks and Related Parties Committee.

## **SECTION II**

This Section II - prepared as per Article 123-ter, Paragraph 4, of the CFA - will be submitted for a non-binding vote of the Shareholders' Meeting called for April 29, 2026, as per Article 123-ter, Paragraph 6, of the CFA. Specifically, this section - the preparation of which was subject to verification by the party appointed to carry out the legal audit (i.e., Deloitte & Touche S.p.A.) - illustrates the remuneration for the year 2025 paid to the members of the Board of Directors (i.e., the Executive and Non-Executive Directors), the members of the Board of Statutory Auditors and the Senior Executives, providing in particular the information required by Annex 3A, Schedule 7-bis, of the Issuers' Regulation. We note that no General Managers have been appointed.

No Senior Executive received higher total remuneration than the highest total remuneration awarded to members of the Board of Directors for 2025.

### **PART ONE**

This section sets out each of the items that comprise remuneration for 2025, including any benefits provided in the event of termination of employment or termination of employment.

#### **1.1 Remuneration**

With regard to the indication of the proportion between fixed and variable remuneration, reference should be made to Table 1 at the end of this Remuneration Report.

##### **1.1.1 Remuneration of Non-Executive (including independent) Directors**

###### **Fixed Remuneration**

In 2025, the Company awarded the Non-Executive Directors the following remuneration, in addition to reimbursement of out-of-pocket expenses:

- to Enrico Giacomelli, (Chairperson of the Board of Directors) a gross annual amount of Euro 25,000;
- to Annamaria Di Ruscio (Independent Director) a gross amount of Euro 15,000;
- to Emanuela Teresa Basso Petrino (Independent Director) a gross amount of Euro 15,000;
- to Nathalie Brazzelli (Independent Director) a gross amount of Euro 15,000;
- to Chiara Grossi (Non-Independent Director) a gross amount of Euro 15,000. In addition, Chiara Grossi, who left her role as executive in FY 2025, was paid a gross annual remuneration as an Executive of WIIT amounting to Euro 97,989; Finally, Chiara Grossi received remuneration of Euro 10,000 from Econis AG;
- to Santino Saguto (Independent Director) a gross amount of Euro 15,000.
- to Stefano Pasotto (Non-Independent Director co-opted on May 23, 2025) a gross amount of Euro 8,750. In addition, Stefano Pasotto was paid a gross annual remuneration as an Executive of WIIT amounting to Euro 110,006. Finally, Stefano Pasotto received remuneration of Euro 15,000 from Econis AG;

## **Remuneration for committee participation**

In 2025, the Company granted the following remuneration to committee participants, in addition to reimbursement of expenses incurred in the performance of their respective duties:

- to Enrico Giacomelli (member of the Appointments and Remuneration Committee and the Control, Risks and Related Parties Committee) a gross amount of Euro 18,000;
- to Annamaria Di Ruscio (member of the Appointments and Remuneration Committee and Chairperson of the Control, Risks and Related Parties Committee) a gross amount of Euro 21,000;
- to Emanuela Teresa Basso Petrino (Chairperson of the Appointments and Remuneration Committee) a gross amount of Euro 12,000;
- to Nathalie Brazzelli (member of the Control, Risks and Related Parties Committee), a gross amount of Euro 9,000.

### **1.1.2 Executive Directors' remuneration**

#### **Fixed Remuneration**

In 2025, the Company awarded the Non-Executive Directors the following fixed remuneration, in addition to reimbursement of out-of-pocket expenses:

- to Alessandro Cozzi, Chief Executive Officer, a gross annual amount of Euro 670,000, of which Euro 335,000 from the Company, Euro 100,000 from WIIT AG and Euro 235,000 from Econis AG;
- to Enrico Rampin, Chief Sales Officer, a gross annual amount of Euro 250,000, of which Euro 200,000 from the Company and Euro 50,000 from Econis AG;
- to Francesco Baroncelli, Chief Mergers & Acquisition Officer who resigned on May 23, 2025, a total gross annual amount of Euro 132,500.33, of which Euro 86,667 from the Company and Euro 45,833.33 from Econis AG.

#### **Other remuneration**

In 2025, the Company formalized a redefined relationship with Francesco Baroncelli, Chief Mergers & Acquisition Officer. This change saw Mr. Baroncelli resign from his position as Director of the Company with immediate effect to pursue new professional challenges, and WIIT enter into an advisory agreement with a company owned by said Director. The agreement is designed to support the Group in identifying and analyzing new external acquisition and investment opportunities and in the related activities of negotiating potential acquisition and integration transactions. Pursuant to the aforementioned agreement, in FY 2025, WIIT paid Francesco Baroncelli an amount of Euro 419,500.

#### **Variable Remuneration**

In line with Section I of the 2025 Remuneration Report, the Company paid the following variable remuneration to Executive Directors in 2025:

- to Alessandro Cozzi, Chief Executive Officer, a total amount of Euro 300,000, due to the achievement of an Adjusted Consolidated EBITDA equal to 103.6% of the Adjusted EBITDA Target (Component A) and an Adjusted Consolidated EBIT equal to 113.1% of the Adjusted EBITDA Target (Component B), as set out in Section I, Section 1.8.1, Sub-Paragraph “MBO Performance Targets and assessment of their achievement for the Chief Executive Officer” of the 2025 Remuneration Report;
- to Enrico Rampin, Chief Sales Officer, a total amount of Euro 300,000, due to the achievement of a Adjusted Consolidated EBITDA equal to 103.6% of the Adjusted EBITDA Target (Component A) and an Adjusted Consolidated EBIT equal to 113.1% of the Adjusted EBITDA Target (Component B), and 77% of the Component C targets (relating to the total value of the annual fees of all contracts signed with Group customers (Italy and Germany) and the total value of the annual fees of all contracts signed with WIIT S.p.A.), as set out in Section I, Section 1.8.1, Sub-Paragraph “MBO Performance Targets and assessment of their achievement for the Executive Directors except the Chief Executive Officer” of the 2025 Remuneration Report.

Finally, with reference to the 2024-2026 LTI Plan, we note that, in line with the rules set out by the Company's Remuneration Policy on long-term incentives, no remuneration was paid to the beneficiaries as it is envisaged that any payment of such remuneration will be deferred until after the approval of the 2026 consolidated financial statements.

The pay mix between fixed remuneration (including fixed remuneration from Group companies) and short-term variable remuneration for Executive Directors was therefore as follows:

- Alessandro Cozzi: 69.07% fixed remuneration and 30.93% variable remuneration;
- Enrico Rampin: 45.45% fixed remuneration and 54.55% variable remuneration.

### **Non-monetary compensation**

The following non-monetary compensation was provided:

- (i) to Alessandro Cozzi:
  - a Band A car (fringe benefit totaling Euro 2,250; car provided by WIIT AG);
  - an insurance policy with a leading company to cover life, death, permanent invalidity and injuries, including due to illness, with the right of survivorship in favor of his family members (total cost to the Company of Euro 3,257);
  - a reimbursable health insurance policy with a leading health care company, including a full annual check-up (or coverage of the expenses of the annual check-up if not included in the insurance) and dental and specialist expenses, with coverage of no less than 70% of the expenses for the Director and his/her family members (spouse or cohabiting partner and children) (total cost to the company of Euro 27,002);

- reimbursement of school expenses for a total of Euro 58,644;
- (i) to Enrico Rampin:
- a Band B car (fringe benefit totaling Euro 8,887);
  - an insurance policy with a leading company to cover life, death, permanent invalidity and injuries, including due to illness, with the right of survivorship in favor of his family members (total cost to the Company of Euro 971);
  - a reimbursable health insurance policy with a leading health care company, including a full annual check-up (or coverage of the expenses of the annual check-up if not included in the insurance) and dental and specialist expenses, with coverage of no less than 70% of the expenses for the Director and his/her family members (spouse or cohabiting partner and children) (total cost to the company of Euro 6,415);
  - reimbursement of school expenses for a total of Euro 20,000;
  - allocation of rented accommodation (total cost to the Company of Euro 60,000);
- (ii) to Francesco Baroncelli (resigned on May 23, 2025):
- a Band B car (fringe benefit totaling Euro 6,959);
  - an insurance policy with a leading company to cover life, death, permanent invalidity and injuries, including due to illness, with the right of survivorship in favor of his family members (total cost to the Company of Euro 971);
  - a reimbursable health insurance policy with a leading health care company, including a full annual check-up (or coverage of the expenses of the annual check-up if not included in the insurance) and dental and specialist expenses, with coverage of no less than 70% of the expenses for the Director and his/her family members (spouse or cohabiting partner and children) (total cost to the company of Euro 5,798);
  - reimbursement of other expenses (other than school expenses) for a total of Euro 20,000.

### **1.1.3 Remuneration of members of the Board of Statutory Auditors**

In 2025, the following remuneration was paid to the standing members of the Board of Statutory Auditors

- Euro 30,000, plus Euro 1,424.22 in statutory contributions and expenses, to Vieri Chimenti (Chairperson);
- Euro 20,000, plus Euro 800.00 in statutory contributions and expenses, to Paolo Ripamonti (Statutory Auditor);
- Euro 20,000, plus Euro 800.00 in statutory contributions and expenses, to Chiara Olliveri Siccardi (Statutory Auditor).

## **1.1.4 Remuneration of Senior Executives**

### **Fixed Remuneration**

Fixed gross remuneration paid to Senior Executives amounted to a total of Euro 397,102, of which Euro 256,745 related to the GAR, Director's fee, and remuneration for positions in the Group paid to the Non-Executive Directors (and Senior Executives) Stefano Pasotto and Chiara Grossi (who ceased to be an Executive in August 2025).

### **Variable Remuneration**

Gross variable monetary remuneration paid to Senior Executives amounted to a total of Euro 120,000, of which Euro 20,000 related to the Non-Executive Director (and Senior Executive) Stefano Pasotto.

### **Non-monetary compensation**

The Company granted the Senior Executives the following non-monetary benefits for a total of Euro 109,043 (of which Euro 57,002 attributable to Non-Executive Directors [and Senior Executives] Stefano Pasotto and Chiara Grossi [who left her role as executive in 2025]): (i) a company car for mixed use; (ii) an insurance policy with a leading insurance company covering permanent disability and accidents, including due to illness, with a survivor's benefit in favor of the Executive's family; (iii) a reimbursement health insurance policy, including a complete annual check-up and dental and specialist expenses, as envisaged under the "Marketing Managers" National Collective Bargaining Agreement; (iv) housing expenses for residential use in Milan, where the Company is based.

## **1.2 Allocation of indemnities and/or other benefits for termination of office or termination of employment during the year**

No indemnities and/or other benefits for termination of office or termination of employment were allocated.

As part of the redefinition of the relationship with Francesco Baroncelli, no indemnities or other benefits have been provided following the conclusion of the Directorship, without prejudice to his right to exercise, under the conditions set out in the respective regulations, the 280,000 options on underlying WIIT shares granted to Francesco Baroncelli as a "Beneficiary" under the 2021-2026 Stock Option Plan.

## **1.3 Exceptions to the Remuneration Policy applied in exceptional circumstances**

The Company did not make exceptions to the Remuneration Policy.

## **1.4 Application of ex-post adjustment mechanisms for the variable component (malus or clawback of variable remuneration)**

Ex-post adjustment mechanisms for the variable component (malus or clawback of variable remuneration) were not applied.

## **1.5 Comparison information**

Comparative information is provided below for 2021, 2022, 2023, 2024 and 2025, regarding the annual changes in:

(i) Total remuneration paid by WIIT to each of the persons for whom the information in this Section II of the Remuneration Report is provided by name

Name	Office	Year								
		2025		2024		2023		2022		2021
		Absolute value (Euro)	% change on previous year	Absolute value (Euro)	% change on previous year	Absolute value (Euro)	% change on previous year	Absolute value (Euro)	% change on previous year	Absolute value (Euro)
<b>IN OFFICE</b>										
Enrico Giacomelli	Chairperson of the Board of Directors	58,000	60.00%	36,250(1)	-	-	-	-	-	-
Alessandro Cozzi	Chief Executive Officer	1,061,611	3.34%	1,027,272	43.29%	716,916	-10%	794,188	-13%	912,205
Enrico Rampin	Chief Sales Officer	649,837	6.02%	612,917	2.99%	595,117	42%	418,822	-14%	488,321
Stefano Pasotto	Non-Executive Director (and Senior Executive)	179,128(1)(2)	17.03%	153,059(3)	-10.53%	171,077	100%	-	-	-
Annamaria Di Ruscio	Independent Director	36,000	0.00%	36,000	-	36,000	0%	36,000	50%	24,000
Emanuela Basso Petrino	Independent Director	27,000	0.00%	27,000	-	27,000	0%	27,000	50%	18,000
Nathalie Brazzelli	Independent Director	24,000	0.00%	24,000	-	24,000	0%	24,000	50%	16,000
Chiara Grossi	Non-Executive Director (and Senior Executive until August 2025)	179,128(2)(4)	27.38%	140,622	-44.42%	253,017	70%	157,410	-	-
Santino Saguto	Independent Director	15,000	60.00%	9,375(1)	-	-	-	-	-	-
Vieri Chimenti	Chairperson of the Board of Statutory Auditors	30,000	59.83%	18,770.49(1)	-	-	-	-	-	-
Paolo Ripamonti	Statutory Auditor (formerly Chairperson of the Board of Statutory Auditors until May 16, 2024)	20,000	3.90%	19,250	6.94%	18,000	0%	18,000	8%	16,650
Chiara Olliveri Siccardi	Statutory Auditor	20,000	17.62%	17,004(1)	41.70%	12,000	0%	12,000	50%	8,000
<b>LEFT OFFICE</b>										
Francesco Baroncelli	Chief Mergers & Acquisition Officer	583,796(3)(5)	-4.48%	611,153	3.61%	589,873	26%	469,225	-14%	544,791

- (1) Appointed Director/ Statutory Auditor during the year.  
(2) Includes executive remuneration.  
(3) Left office as Director during the year.  
(4) Left office as Executive during the year.  
(5) Includes remuneration received under the consulting contract.

(ii) results of WIIT and the Group

**WIIT**

Performance indicator	Year								
	2025		2024		2023		2022		2021
	Absolute value (Euro millions)	% change on previous year	Absolute value (Euro millions)	% change on previous year	Absolute value (Euro millions)	% change on previous year	Absolute value (Euro millions)	% change on previous year	Absolute value (Euro millions)
Adjusted revenues	61.1	-1%	61.6	6%	58.3	9%	53.2	85%	29
Adjusted EBITDA	31.8	15%	27.7	5%	26.3	24%	21.2	71%	12
Adjusted EBIT	13.8	19%	11.5	-9%	12.7	25%	10.2	149%	4
Adjusted Net Profit	16.7	359%	3.6	-62%	9.7	46%	6.6	182%	2

NB: We note that (i) the merger of Adelante S.r.l., Matika S.p.A., and Etaeria S.p.A. into WIIT was finalized in 2022; and the merger of Erptech S.p.A. into WIIT was finalized in 2023, so the results for those years are only to a limited extent comparable with the results of previous years.

**Group**

Performance indicator	Year								
	2025		2024		2023		2022		2021
	Absolute value (Euro millions)	% change on previous year	Absolute value (Euro millions)	% change on previous year	Absolute value (Euro millions)	% change on previous year	Absolute value (Euro millions)	% change on previous year	Absolute value (Euro millions)
Consolidated adjusted revenues	167.9	6%	158.6	22%	130.1	10%	118.8	54%	77
Adjusted consolidated	66.8	15%	58	14%	50.8	20%	42.2	41%	30

EBITDA									
Adjusted Consolidated EBIT	34.0	17%	29	4%	28.0	21%	23.2	48%	16
Adjusted Consolidated profit	16.6	13%	14.7	-3%	15.1	21%	12.5	36%	9

(iii) average gross annual remuneration, measured on full-time employees, of WIIT employees other than those whose remuneration is represented in this section II of the Remuneration Report

Performance indicator	Year								
	2025		2024		2023		2022		2021
	Absolute value (Euro)	% change on previous year	Absolute value (Euro)	% change on previous year	Absolute value (Euro)	% change on previous year	Absolute value (Euro)	% change on previous year	Absolute value (Euro)
Average gross annual remuneration of full-time WIIT employees	43,277 (*)	-9.74%	44,657 (*)	10.27%	40,498 (*)	2.99%	39,324(*)	6.26%	37,006(*)

(\*) This value does not take into account any variable remuneration paid.

## **1.6 Shareholders' Meeting vote on Section II of the Remuneration Report for the previous year**

In accordance with the provisions of Article 123-ter, paragraph 6 of the CFA, the Shareholders' Meeting of April 29, 2025 cast a non-binding vote on Section II of the 2024 Remuneration Report. The percentage of votes in favor was 71.841824% of the total voting rights and 96.621989% of the total voting rights present.

## SECOND PART

TABLE 1: Remuneration of the Board of Directors, Board of Statutory Auditors, and Senior Executives

(A)	(B)	(C)	(D)	1	2	3		4	5	6	7	8
Name	Office	Period of office	Concl. of office	Fixed remuneration	Remuneration for committee participation	Non-equity variable remuneration		Non-monetary benefits	Other remuneration	Total	Fair Value of equity remuneration	Benefits on conclusion of office
						Bonuses and other incentives	Profit sharing					
<b>MEMBERS OF THE BOARD OF DIRECTORS IN OFFICE</b>												
Enrico Giacomelli	Chairperson	01/01/2025 – 31/12/2025	Appr. 2026 Annual Accounts	40,000	18,000	-	-	-	-	58,000	-	-
Alessandro Cozzi	Chief Executive Officer	01/01/2025 – 31/12/2025	Appr. 2026 Annual Accounts									
(I) Remuneration from company preparing the accounts				335,000	-	300,000	-	91,611	-	726,611	-	-
(II) Remuneration from subsidiaries and associated companies				335,000	-	-	-	-	-	335,000	-	-
(III) Total				670,00	-	300,000	-	91,611	-	1,061,611	-	-
Enrico Rampin	Chief Sales Officer	01/01/2025 – 31/12/2025	Appr. 2026 Annual Accounts									
(I) Remuneration from company preparing the accounts				200,000	-	300,000	-	99,837	-	599,837	-	-
(II) Remuneration from subsidiaries and associated companies				50,000	-	-	-	-	-	50,000	-	-
(III) Total				250,000	-	300,000	-	99,837	-	649,837	-	-
Stefano Pasotto	Director and Senior Executive	23/05/2025 – 31/12/2025	Appr. 2026 Annual Accounts									
(I) Remuneration from company preparing the accounts				118,756(*)	-	20,000	-	25,372	-	164,128	-	-
(II) Remuneration from subsidiaries and associated companies				15,000	-	-	-	-	-	15,000	-	-

(A)	(B)	(C)	(D)	1	2	3		4	5	6	7	8
Name	Office	Period of office	Concl. of office	Fixed remuneration	Remuneration for committee participation	Non-equity variable remuneration		Non-monetary benefits	Other remuneration	Total	Fair Value of equity remuneration	Benefits on conclusion of office
						Bonuses and other incentives	Profit sharing					
(III) Total				133,756	-	20,000	-	25,372	-	179,128	-	-
Annamaria Di Ruscio	Independent Director	01/01/2025 – 31/12/2025	Apr. 2026 Annual Accounts	15,000	21,000	-	-	-	-	36,000	-	-
Emanuela Basso Petrino	Independent Director	01/01/2025 – 31/12/2025	Apr. 2026 Annual Accounts	15,000	12,000	-	-	-	-	27,000	-	-
Nathalie Brazzelli	Independent Director	01/01/2025 – 31/12/2025	Apr. 2026 Annual Accounts	15,000	9,000	-	-	-	-	24,000	-	-
Chiara Grossi	Director (and Senior Executive)	01/01/2025 – 31/12/2025	Apr. 2026 Annual Accounts									
(I) Remuneration from company preparing the accounts				112,989(**)	-	-	-	29,140	-	142,129	-	-
(II) Remuneration from subsidiaries and associated companies				10,000	-	-	-	-	-	10,000	-	-
(III) Total				122,989	-	-	-	29,140	-	152,129	-	-
Santino Saguto	Independent Director	01/01/2025 – 31/12/2025	Apr. 2026 Annual Accounts	15,000	-	-	-	-	-	15,000	-	-
<b>MEMBERS OF THE BOARD OF DIRECTORS LEAVING OFFICE DURING THE YEAR</b>												
Francesco Baroncelli	Chief Mergers & Acquisition Officer	01/01/2025 – 23/05/2025	Apr. 2026 Annual Accounts									
(I) Remuneration from company preparing the accounts				86,667	-	-	-	31,796	419,500(***)	537,963	-	-

(A)	(B)	(C)	(D)	1	2	3		4	5	6	7	8
Name	Office	Period of office	Concl. of office	Fixed remuneration	Remuneration for committee participation	Non-equity variable remuneration		Non-monetary benefits	Other remuneration	Total	Fair Value of equity remuneration	Benefits on conclusion of office
						Bonuses and other incentives	Profit sharing					
(II) Remuneration from subsidiaries and associated companies				45,833	-	-	-	-	-	45,833	-	-
(III) Total				132,500	-	-	-	31,796	419,500	583,796	-	-
<b>MEMBERS OF THE BOARD OF STATUTORY AUDITORS</b>												
Vieri Chimenti	Chairperson of the Board of Statutory Auditors	01/01/2025 – 31/12/2025	Appr. 2026 Annual Accounts	30,000	-	-	-	-	-	30,000	-	-
Paolo Ripamonti	Statutory Auditor (formerly Chairperson of the Board of Statutory Auditors until 16/5/2024)	01/01/2025 – 31/12/2025	Appr. 2026 Annual Accounts	20,000	-	-	-	-	-	20,000	-	-
Chiara Olliveri Siccardi	Statutory Auditor	01/01/2025 – 31/12/2025	Appr. 2026 Annual Accounts	20,000	-	-	-	-	-	20,000	-	-
<b>SENIOR EXECUTIVES EXCLUDING THOSE THAT ARE ALSO DIRECTORS (****)</b>												
Number of Senior Executives: 2				140,357	-	100,000	-	52,041	-	292,398	-	-
<b>SENIOR EXECUTIVES INCLUDING THOSE THAT ARE ALSO DIRECTORS (****)</b>												
Number of Senior Executives: 4				397,102	-	20,000	-	109,043	-	526,145	-	-

NB: values expressed in Euro.

(\*) Of which Euro 8,750 as a Director and Euro 110,006 as an executive.

(\*\*) Of which Euro 15,000 as a Director and Euro 97,989 as an Executive.

(\*\*\*) Pursuant to the advisory agreement.

(\*\*\*\*) Stefano Pasotto and Chiara Grossi (left office as Executive in August 2025). One Senior Executive has assumed the role since October 2025.

TABLE 2: Stock options granted to the members of the Board of Directors, General Managers and Senior Executives

			Options held at beginning of the year			Options granted in the year						Options exercised in the year			Options expiring in the year	Options held at the end of the year	Options accruing in the year
A	B	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) = (2)+(5)-(11)-(14)	(16)
Name	Office	Plan	Number of options	Exercise price	Possible exercise period (from - to)	Number of options	Exercise price	Possible exercise period (from - to)	Fair value at grant date	Grant date	Market price of the underlying shares at the grant date	Number of options	Exercise price	Market price of the underlying shares at the exercise date	Number of options	Number of options	Fair value
Francesco Baroncelli(*)	Chief Mergers & Acquisition Officer	2021-2026 Stock Option Plan (05.05.2021)	280,000	€ 18	50% from 01.07.24 to 01.07.27  100% from 01.07.26 to 01.07.27	-	-	-	-	-	-	-	-	-	-	280,000	-
			Options held at beginning of the year			Options granted in the year						Options exercised in the year			Options expiring in the year	Options held at the end of the year	Options accruing in the year
A	B	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) = (2)+(5)-(11)-(14)	(16)
Name	Office	Plan	Number of options	Exercise price	Possible exercise period (from - to)	Number of options	Exercise price	Possible exercise period (from - to)	Fair value at grant date	Grant date	Market price of the underlying shares at the grant date	Number of options	Exercise price	Market price of the underlying shares at the exercise date	Number of options	Number of options	Fair value
3 Senior Executives		2021-2026 Stock Option Plan (05.05.2021)	80,000(**)	€ 18	50% from 01.07.24 to 01.07.27  100% from 01.07.26 to 01.07.27	-	-	-	-	-	-	-	-	-	-	80,000(**)	-

NB: No member of the Board of Directors and no Senior Executive received remuneration from subsidiaries or associates.

(\*) Left office on May 23, 2025.

(\*\*) Of which 30,000 are held by Chiara Grossi and 30,000 are held by Stefano Pasotto.

TABLE 3B: Monetary incentive plans for members of the Board of Directors, General Managers and Senior Executives

<b>A</b>	<b>B</b>	<b>(1)</b>	<b>(2)</b>			<b>(3)</b>			<b>(4)</b>
<b>Name</b>	<b>Office</b>	<b>Plan</b>	<b>Bonus for the year</b>			<b>Prior year bonuses</b>			<b>Other bonuses</b>
			<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	
			<b>Issuable/Issued</b>	<b>Deferred</b>	<b>Period of deferment</b>	<b>No longer issuable</b>	<b>Issuable/Issued</b>	<b>Still deferred</b>	
Alessandro Cozzi	Chief Executive Officer								
(I) Remuneration from company preparing the accounts		Annual MBO	300,000	-	-	-	-	-	-
(II) Remuneration from subsidiaries and associated companies		-	-	-	-	-	-	-	-
(III) Total		Annual MBO	300,000	-	-	-	-	-	-
<b>A</b>	<b>B</b>	<b>(1)</b>	<b>(2)</b>			<b>(3)</b>			<b>(4)</b>
<b>Name</b>	<b>Office</b>	<b>Plan</b>	<b>Bonus for the year</b>			<b>Prior year bonuses</b>			<b>Other bonuses</b>
			<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	
			<b>Issuable/Issued</b>	<b>Deferred</b>	<b>Period of deferment</b>	<b>No longer issuable</b>	<b>Issuable/Issued</b>	<b>Still deferred</b>	
Enrico Rampin	Chief Sales Officer								
(I) Remuneration from company preparing the accounts		Annual MBO	300,000	-	-	-	-	-	-
(II) Remuneration from subsidiaries and associated companies		-	-	-	-	-	-	-	-
(III) Total		Annual MBO	300,000	-	-	-	-	-	-
<b>A</b>	<b>B</b>	<b>(1)</b>	<b>(2)</b>			<b>(3)</b>			<b>(4)</b>
<b>Senior Executives</b>	<b>Office</b>	<b>Plan</b>	<b>Bonus for the year</b>			<b>Prior year bonuses</b>			<b>Other bonuses</b>
			<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	
			<b>Issuable/Issued</b>	<b>Deferred</b>	<b>Period of deferment</b>	<b>No longer issuable</b>	<b>Issuable/Issued</b>	<b>Still deferred</b>	
(I) Remuneration from company preparing		Annual MBO	79,090 (*)	-	-	-	-	-	-

the accounts									
(II) Remuneration from subsidiaries and associated companies		-	-	-	-	-	-	-	-
(III) Total		Annual MBO	79,090 (*)	-	-	-	-	-	-

(\*) Of which Euro 20,000 to Stefano Pasotto.

## Schedule 7-ter

**Table 1**

### SHAREHOLDINGS OF THE BOARD OF DIRECTORS AND STATUTORY AUDITORS

NAME	OFFICE	COMPANY	NUMBER OF SHARES HELD AT 31.12.2024 / DATE OF APPOINTMENT	NUMBER OF SHARES PURCHASED	NUMBER OF SHARES SOLD	NUMBER OF SHARES HELD AT 31.12.2025 / DATE OF DEPARTURE
<b>DIRECTORS &amp; STATUTORY AUDITORS</b>						
Enrico Giacomelli	Chairperson	WIIT S.p.A.	6,250	167,785	-	174,035
Alessandro Cozzi(*)	Chief Executive Officer	WIIT S.p.A.	16,355,900	100,868	-	16,456,768
Enrico Rampin(*)	Chief Sales Officer	WIIT S.p.A.	545,630	-	-	545,630
Stefano Pasotto	Director (and Senior Executive)	WIIT S.p.A.	16,050	-	-	16,050
Annamaria Di Ruscio	Independent Director	WIIT S.p.A.	1,340	-	-	1,340
Emanuela Basso Petrino	Independent Director	WIIT S.p.A.	-	-	-	-
Nathalie Brazzelli	Independent Director	WIIT S.p.A.	-	-	-	-
Chiara Grossi	Director (and Senior Executive)	WIIT S.p.A.	27,500	-	2,000	25,500
Santino Saguto	Independent Director	WIIT S.p.A.	-	-	-	-
Vieri Chimenti	Chairperson of the Board of Statutory Auditors	WIIT S.p.A.	-	-	-	-
Paolo Ripamonti	Statutory Auditor	WIIT S.p.A.	-	-	-	-
Chiara Olliveri Siccardi	Statutory Auditor	WIIT S.p.A.	-	-	-	-
<b>DIRECTORS AND STATUTORY AUDITORS LEAVING OFFICE DURING THE YEAR</b>						

Francesco Baroncelli(*)	Chief Mergers & Acquisition Officer	WIIT S.p.A.	425,760	-	-	425,760
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(\*) Directly and indirectly.

## **Table 2**

### **SHAREHOLDINGS OF SENIOR EXECUTIVES**

<b>NUMBER OF SENIOR EXECUTIVES</b>	<b>COMPANY</b>	<b>NUMBER OF SHARES HELD AT 31.12.2024</b>	<b>NUMBER OF SHARES PURCHASED</b>	<b>NUMBER OF SHARES SOLD</b>	<b>NUMBER OF SHARES HELD AT 31.12.2025</b>
3	WIIT S.p.A.	58,021		838	57,183

Note: includes the stakes held by Senior Executives Stefano Pasotto and Chiara Grossi (who ceased to be an Executive in FY 2025), as per Table 1 above.

\* \* \*

For the Board of Directors

The Chairperson

Enrico Giacomelli