

The implementation of the CSRD: the experience of the Group doValue



The integration of the Sustainability Report into the Annual Financial Report represented for doValue a strategic opportunity to increasingly closely combine financial performance with the principles of Sustainability, creating an integrated and coherent vision. The synergy between financial and sustainability objectives involved all Countries and has been the result of a teamwork. Thanks to this collaborative commitment, we have ensured transparency, accuracy and consistency in our reporting process, addressing, together with all colleagues from the different countries involved, the new challenges related to Sustainability reporting.

In line with the Corporate Sustainability Reporting Directive (CSRD), doValue has started a process that involved every business function to represent not only economic and financial results, but also the impact of activities on social and environmental aspects, allowing all stakeholders to have a clear, complete and shared vision of sustainable growth goals.

The Group's solid governance, that is based on ethical and transparent values, and oriented towards creating shared value over time, has played a key role and contributed to excellent ratings from ESG Rating Agencies.

doValue aims to improve its Sustainability performance, with the ambition to achieve increasingly challenging targets and actively contribute to the transition towards a circular

economy. Strengthening internal systems and adopting an innovative approach have been key steps to ensure maximum transparency and reliability of the data reported.

A key step has been the implementation of a digital tool for data management and collection that simplified the process, reduced the risk of manual errors and optimized the flow of information between different business functions. This ensured reporting in accordance with the European standards required by the CSRD. Particular attention was paid to the adoption of the double materiality principle, which made it possible to assess not only the impacts of activities on ESG factors, but also the effects these factors may have on financial performance.

The most important thing is that the results achieved would not have been possible without the commitment and dedication of the people who work every day in the doValue Group. Thanks to their contribution we are making continuous progress on our path towards a more sustainable future.

In a constantly evolving context, we are committed to strengthening our governance by promoting a more sustainable future for the communities in which we operate, aware that every goal achieved is the result of the collective commitment and dedication of all the people who are part of the Group doValue.