

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

[97 a, b, c, RA 98, RA 99, RA 100, 101]: The Company reports the difference between the average salary levels of the two categories, expressed as a percentage of the average salaries of male and female workers. In the reporting year, the gender pay gap, understood as the percentage change between the average pay levels paid to female and male workers, was -7%. Thus, there is a wage gap in favour of female workers.

In this regard, it should be noted that, at a methodological level, Rai Way adopts a structured approach to calculating the gender pay gap, based on standardised criteria aligned to European best practices.

The calculation of the average hourly remuneration of men and women is based on the basic gross annual salary of employees with permanent and fixed-term contracts in December. The number of units used for the calculation of the average salary refers to the December workforce, including horizontal part-time contracts proportionate to the contractual commitment²⁰ (e.g. a 50% part-time is considered as 0.5 units). To obtain the average hourly wage, the gross annual salary is divided by a fixed number of 1,720 hours per year, in accordance with the European standard²¹.

At the same time, Rai Way calculates the ratio between the annual total remuneration of the person with the highest salary and the median annual total remuneration of all employees, excluding the highest earner. This ratio was 7.01 in the reporting year. To this end, the remuneration used by RAI for transparency purposes is considered, excluding specific components not directly related to work performance, such as insurance, health and social security contributions, non-performance-related bonuses, per diems of a compensatory nature and sums paid as reimbursement of expenses or litigation. On the other hand, elements such as company welfare, fringe benefits relating to cars and accommodation, as well as compensation paid by the social security agency for protected absences (e.g. maternity, parental leave, sickness, leave under Law No. 104/1992) are included in gross remuneration.

Finally, in order to ensure a consistent and representative analysis of the current workforce, all remuneration paid in 2024 to employees who left during the year or in previous years is excluded from the calculation, as are those related to new hires during the year, with the exception of stabilised employees.

Incidents, complaints and severe human rights impacts - Disclosure Requirement S1-17

[103 a, b, c, d, 104 a, b] During the reporting period, there **were no incidents of discrimination**²² and no **serious human rights incidents**²³, nor were there any complaints submitted through ad hoc channels and national contact points, and therefore no fines, sanctions and compensation resulting from incidents and complaints in these areas.

²⁰ It should be noted that there are 8 horizontal and 2 vertical part-timers.

²¹ The number 1,720 refers to the indication of annual hours worked published in the document "Horizon 2020 - Direct personnel costs".

²² It should be noted that the following forms of discrimination, among others, were considered: gender, race or ethnic origin, age, sexual orientation, harassment.

²³ It should be noted that the following cases were considered: non-compliance with the UN Guiding Principles on Business and Human Rights; non-compliance with the ILO Declaration on Fundamental Principles and Rights at Work; non-compliance with the OECD Guidelines for Multinational Enterprises.