

Extract from  
Annual Financial

# Report

at December 31, 2022



DiaSorin



# DiaSorin

Extract from  
**Annual  
Financial  
Report**

Consolidated  
Non-Financial Statement

list The Diagnostic Specialist T

*This Report is navigable in interactive form,  
with multimedia insights*

at December 31, 2022



#INCLUSION  
#2030AGENDA

# Report on Operations

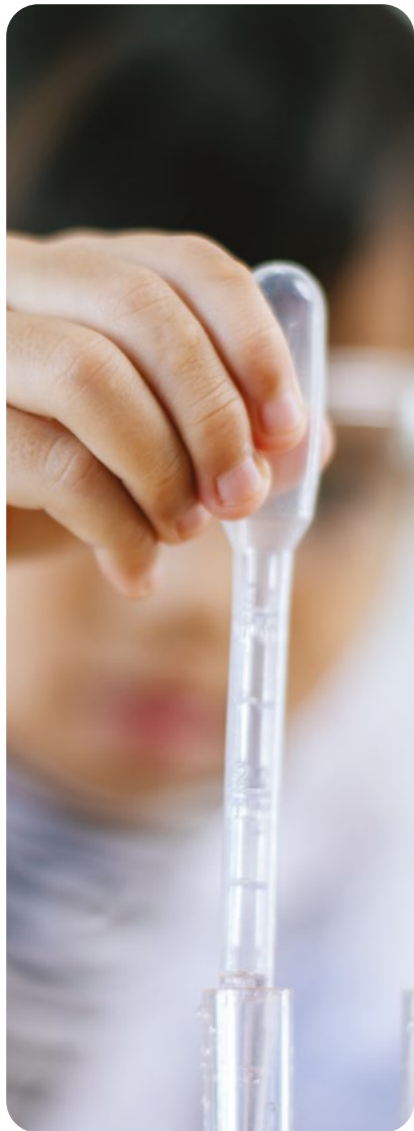
## Consolidated Non-Financial Statement

at December 31, 2022, pursuant to Legislative Decree no. 254/2016

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# 1. Note on methodology

## 1.1 Objectives of the Non-Financial Statement

This Consolidated Non-Financial Statement (hereinafter referred to as “**Non-Financial Statement**”) has been prepared by the DiaSorin Group in order to comply with Legislative Decree no. 254 of 30 December 2016, issued in “*implementation of Directive 2014/95/EU of the European Parliament and the Council of 22 October 2014, amending Directive 2013/34/EU as regards non-financial disclosure and information by certain large undertakings and groups*” (hereinafter referred to as “**Legislative Decree 254/16**” or “**the Decree**”).

In order to comply with the obligations provided by Articles 3 and 4 of Legislative Decree no. 254/16, the DiaSorin Group presented the main company policies, its management models and the main activities carried out by the Group in 2022 with respect to the topics expressly specified by Legislative Decree no. 254/16 (environmental, social and employee-related matters, respect for human rights, fight against corruption), as well as the main risks identified with those topics. Such topics are described in this Report to the extent necessary to ensure an understanding of the Group's activities, performance, results and impact generated. As from 2021, the Non-Financial Statement also includes disclosure obligations required by Regulation EU 2020/852 (hereinafter referred to as “EU Taxonomy”) and specified in the Disclosures Delegated Act published on July 6, 2021. See paragraphs “2.7 Taxonomy” and “Appendix (to Taxonomy)” for the disclosure of the internal analyses conducted.

It should be noted that this NFS has been subject to limited audit by the independent auditing firm PricewaterhouseCoopers S.p.A. In accordance with current regulatory interpretations, the limited assurance does not concern information and data relating to the EU Taxonomy or the requirements of art. 8 of EU Regulation 2020/852.

## 1.2 Reporting standards

Legislative Decree no. 254/16 requires companies to provide the aforementioned information “*in accordance with methodologies and principles under the reporting standard used as reference or by the autonomous reporting methodology used for drawing up the non-financial statement*”. The DiaSorin Group chose to apply the updated GRI Standards 2021 issued by the “Global Reporting Initiative” as a technical and methodological reference to report the information contained hereto, in compliance with the Decree.

The DiaSorin Group reports the non-financial information contained in this Report with reference to the GRI Standards, selecting the single Standards useful for reporting the information required by the Decree, in line with the provisions of Section 3 of the GRI Standard 1: Foundation 2021. The following paragraphs present GRI-referenced claims for each Standard used to report data.

Due to the Standards update in 2021, DiaSorin complied with the new reporting requirements envisaged by GRI 1, GRI 2 and GRI 3, where applicable for the organization. Following the issue of a revised version of the GRI Standards 303: Water and effluents 2018, GRI 403: Occupational Health and Safety 2018 and GRI 306: Waste 2020, the DiaSorin Group adjusted its reporting to comply with these updated Standards, whose adoption came into effect for reports published on 1 January 2021 with reference to GRI 303 and 403, while GRI 303 came into effect on 1 January 2022.

The “*Correlation Table between Legislative Decree 254/16 and material topics*” and “GRI content index” annexed to the Non-Financial Statement is intended to provide additional information on the use of each indicator and paragraph and reflects the Group compliance with the requirements set forth in the Decree.



## 1.3 Reference scope and reporting period

The scope of this Consolidated Statement includes all the companies that fall within the scope of the 2022 Consolidated Financial Statements, as detailed in the Section ‘*General information and scope of consolidation*’ in the notes to the 2022 Consolidated Financial Statements. These companies are consolidated line by line starting from the date when the Group obtains control until control ceases to exist.

With reference to data and information on the supply chain management, as described in paragraph “*Quality of products and processes*”, it should be noted that such data and information refer to manufacturing companies supplying products/services that have a direct impact on compliance with end product requirements. Further details on the reference scope of each material topic are provided in the correlation Table between Decree 254/16 and material topics, annexed to this document.

In September 2020, the DiaSorin Group announced the extension of the joint venture with FuYuan to Shanghai Baoshan District Government, with the aim of opening the Group's first manufacturing and research site in Shanghai – China. In the first half of 2022 the structural works have been completed and at the end of 2022 the company started validating the products to be registered in China. This agreement will affect the non-financial statements in 2024 when the company expects to obtain the first manufacturing licenses and enter the Chinese market.

On July 14, 2021, the DiaSorin Group completed the acquisition of the entire share capital of Luminex Corporation, headquartered in Austin – USA. The company has thus been included in the reporting area of the consolidated Non-Financial Statement in 2021, starting from its acquisition date (July 14, 2021). The Luminex acquisition required to extend the Company's scope to 5 new manufacturing sites and to additional businesses and services.

On June 7, 2022, the project for the redefinition of the corporate structure of the DiaSorin Group in Italy was executed. The transaction has been completed through the contribution in kind of the business branch related to the operating activities carried out in Italy and in the United Kingdom – the latter, through a branch – (i.e., industrial activities, R&D, commercial and marketing activities and those other ancillary activities in support thereof) in favor of DiaSorin Italia S.p.A., a newly established and wholly- owned direct subsidiary of DiaSorin S.p.A. Following completion of the transaction, as from July 1, 2022, DiaSorin S.p.A. will continue to be in charge of the definition and the development of the strategic orientation, treasury and coordination activities for the benefit of the entire Group, while the management of the operating activities currently carried out by the Company in Italy and in the United Kingdom will be delegated to DiaSorin Italia This reorganization does not give rise to significant changes in relation to the data included in this Report.

In order to ensure a comparison with the previous year data, as required by the Legislative Decree 254/16, and comply with the benchmarking principles required by the GRI Standards, data reported in this document cover the 2020 - 2022 reporting period.



## 2. Company profile and material topics for the DiaSorin Group

### 2.1 The DiaSorin Group's business

The DiaSorin Group has been active in the laboratory diagnostics market for over 20 years. As from July 2021, following the Luminex acquisition, DiaSorin has included the "Licensed Technologies" business in the scope of its activities. The new business includes the production of a technological solution that may be used in combination with platforms that are designed and sold by Luminex, in order to develop tests that can simultaneously detect a wide range of elements in the analyzed sample. This technology can be used both in diagnostics and in research and development of drugs and vaccines, among others. A residual component of the "Licensed Technologies" business is represented by the flow cytometry which consists in designing, manufacturing and commercializing cutting-edge instruments. These instruments allow users to analyze single cells in a population both through parameters analysis and through imaging.

The Business ('The Business') and strategies ('The Strategy') sections of this Report provide full and detailed description of the Group's business model, mission and structure. [————>](#)

Below is a summary of the process - divided into 3 phases - through which the DiaSorin Group produces and distributes its products.

#### Step 1: Raw Materials and Product Development

##### Immunodiagnosics

The Group produces both the end product and, in most cases, all the required components. The product development process involves two phases: "upstream" and "downstream". During the "upstream" phase the desired quantity of bioreagents is produced through fermentation or cell culture techniques. In the "downstream" phase bioreagents are purified to separate proteins or monoclonal antibodies (raw material) from other cellular components of the recipient organism. Usually, this process is carried out through chromatography techniques.

##### Molecular Diagnostics

Likewise other producers, DiaSorin purchases and/ or develops the components necessary for the end product from external suppliers and in-house manufacturing. In the case of a purchase from external partners, the components are produced by companies in the Life Sciences sector from whom the Group purchases three essential components to product development: oligonucleotides, enzymes and reaction buffers.

##### Licensed Technologies

As regards the xMAP® Licensed Technologies Group business, which joined the DiaSorin's business scope through the Luminex acquisition, the company develops and produces proprietary microspheres encoded with fluorescent dyes and coated with specific reagents and mixed so as to detect multiple targets in a single sample. In addition to these reagents, DiaSorin develops and produces, through Luminex, platforms and software that can analyze bead-based assays, together with calibration, verification and maintenance reagent kits for xMAP® instruments.

#### Step 2: Manufacturing

##### Immunodiagnosics

The kits are assembled using raw materials, the origin of which can be synthetic or biological (human or animal), to create semi-finished components that will be later combined with other components to produce final reagents, as part of a completed kit. Some initial components, such as buffers and cleaning solutions, can be found in different products and prepared in large batches that will be distributed, at the end of the process, in single kits. Other components (such as solids, markers, controls and calibrators, etc.) are specifically designed for each single test. Production levels are defined on the basis of batch size of the end product. Each component is subject to the strictest quality control before entering the market. Kit components are assembled in finished kits and subject to quality control, in terms of performance, in accordance with international standards (for example: WHO, CDC etc.), if necessary, or tested vis-à-vis the performance of selected sample batches.

End products are stored in temperature-controlled warehouses and distributed, through specialized logistics operators, to warehouses or local distributors to be finally delivered to end customers.

##### Molecular Diagnostics

Products are manufactured with the use of a solution containing an exact quantity of raw material (enzymes, primers, buffers,) called reaction mix, which is dispensed into vials as part of kits available for sale.

End products are stored in temperature-controlled warehouses and distributed, through specialized logistics operators, to warehouses or local distributors to be finally delivered to end customers.

##### Licensed Technologies

The xMAP® microsphere are produced and made available to licensees of the technology, or partners, who use these microspheres to manufacture their products and kits for various applications, including, but not limited to, transplant and molecular diagnostics, immunodiagnosics and research in the field of life sciences. The platforms used to read test results and developed using xMAP® microsphere technology are produced and sold to licensees and distributors for resale. In addition to production and sales to partners DiaSorin, through Luminex, sells to end users both the microspheres, which are used for the development of custom tests, and a limited number of platforms to support the aforementioned applications. By using the xMAP® microspheres, DiaSorin finally produces a limited number of kits featuring niche applications, which are marketed directly to customers.





### Step 3: Distribution

Typically, direct sales include sales made through:

- public calls for tenders in countries which rely on public health systems, through open tendering procedures;
- supply contracts with private customers defining general supply terms, including costs, minimum quantities and payments terms. It should be noted that due to the need to meet the demands arising from the pandemic emergency and in line with the trend of the previous years, private national and international Lab Chains with which DiaSorin interacts have strengthened and further expanded their presence (through acquisitions of small and medium-sized laboratories);
- letters of offer used for limited sales of reagents that are not combined with analyzers;
- distribution contracts according to which distributors purchase DiaSorin products and resell the concerned product in relevant markets.

In some cases, the DiaSorin Group provides customers with its medical instruments under gratuitous loan contracts on the basis of reagent supply contracts. Pursuant to these loan contracts, DiaSorin provides gratuitous technical assistance. According to this business model, investments on installed instruments and service costs are expected to be offset by sales of the reagent kits that will be used on the analyzer platform, which is a closed system (i.e., these instruments work exclusively with DiaSorin reagents and vice versa).

As regards the xMAP® technology, DiaSorin mainly sells products through global or international partners who resell the xMAP® instruments, typically in conjunction with specific analysis software, for use with kit products based on the xMAP® microsphere technology. In addition, DiaSorin sells single beads directly to end users, for use in custom applications, as well as services to support the development of tests, kit products and tools for specific applications.



## Immunodiagnostic and Molecular Diagnostics supply chain

### 1. Raw materials



**Purchase**  
External suppliers

**General**  
Magnetic Beads,  
purified water, plastic  
for cartridges

**Biological**  
Antibodies, Isoluminol



**Internal Production**  
Research and  
Development  
Department



### 2. Production

#### Biology and Biochemistry Department



**Production and Purification**  
Production of internal raw materials, processing of external raw materials and purification of the material in order to isolate the needed elements.



**Storage**  
Cell banks for the storage of raw materials or semi-finished products at the correct temperature.



**Manufacturing**  
From storage to mass production: antibody multiplication together with other raw materials (e.g. water, magnetic beads and other control fluids) inserted in plastic cartridges.



**Storage**  
Cartridges with reagents.



### 3. Distribution

#### Land, sea and air transport of reagents to logistics hubs or clients



A. Subsidiaries & sites that distribute locally  
B. Distributors



**Clients**  
Hospitals, labs





## 2.2 The Group's approach to sustainability

The DiaSorin Group's approach to sustainability stems from the business in which the Company operates. Operating in the in vitro diagnostics, in fact, demands great attention to be focused on compliance with regulations and on low environmental impact for the Group's manufacturing structure. Enthusiasm for science, a rigorous approach to comply with rules, care for the environment, the need to take care of the entrepreneurial spirit of internal stakeholders, as well as a focus on the communities in which the Group operates have always driven the development of DiaSorin's strategy. In 2022, the DiaSorin Group has initiated procedures for the adoption of the Sustainability Plan 2023-2025 which identifies a series of ESG objectives (Environment, Social, Governance). Through the adoption of this Plan, the DiaSorin Group intends to underline the relevance of these objectives for the Group's strategic choices both in response to the company's needs and as regards the stakeholders.

Through the plan three main objectives have been identified for each of the three ESG areas. Each area has a series of sub-objectives and detailed actions to be implemented in the three-year period.

The materiality analysis showed that the potential impacts that the company may generated through its activities mainly concern the Research and Development process of diagnostic products, given the nature of our business. Within the scope of the Group's activities, the health of people, quality of end product and ethical processes are our top priority. From an environmental point view, the Group is involved in the generation of emissions and non-recycable waste, some of which are a key part of the production chain of diagnostic products.

A more detailed description of the Group's potential impacts towards the external environment is provided in paragraph 2.2.2. of this Report. →

With reference to the environment, DiaSorin's manufacturing activities have a low environmental impact. Over the years, a series of initiatives have been implemented to further reduce consumption and manage water resources and waste in a more environmentally conscious manner. In 2022, the Group implemented several international projects aimed at offsetting the impact of manufacturing processes and activities on the environment. In this regard, through the Sustainability Plan the Group aims to reduce its emissions, improve the energy efficiency of its activities at an international level and, in the field of Health and Safety, further align its management systems with the Goals of the UN 2030 Agenda for Sustainable Development.

With reference to being attentive to employees and the communities in which the Group operates, DiaSorin has undertaken useful initiatives both to ensure constant training of its employees on the most relevant issues for business and on security, and to nurture a passion for science in the young talents of the communities in which the Group operates. Furthermore, the Plan expects for the next three years to increase the Group's commitment in terms of recognition of merit and promotion of talent, to intensify dialogue and employee engagement and align, at Group level, social responsibility actions that have already been positively carried out at local level.

With reference to the Governance, the Company's commitment to transparent management and communication continues to be a pillar of the Group's growth. DiaSorin's core business requires constant compliance with sector-specific rules and regulations at a national and international level. The Sustainability Plan also provides for an ESG Policy at Group level to formalize the actions under way, a structured ESG Governance and internal sustainability training.



### 2.2.1. Stakeholders of the DiaSorin Group

A description of the internal and external stakeholders whom the DiaSorin Group interacts with is provided below.



DiaSorin engages in direct dialogue with its stakeholders via meetings, forums and business and scientific-related events, via its corporate website, social media channels and other reports.

The relationship with customers is based on customers satisfaction surveys to assess and verify that customers are satisfied with the products developed.

As a company listed on the Italian stock exchange, the dialogue with shareholders is extremely important and the main objective of the DiaSorin Group is to ensure full access to business information and gain a better insight into the DiaSorin's organization.

### 2.2.2. Relevant topics for the DiaSorin Group

In order to define the scope and structure of the topics presented in its Non-Financial Statement (also "NFS"), DiaSorin updated its materiality analysis compared to the previous year also to incorporate in the analysis the updates provided for by the new GRI 3 Standard: Material Topics 2021.

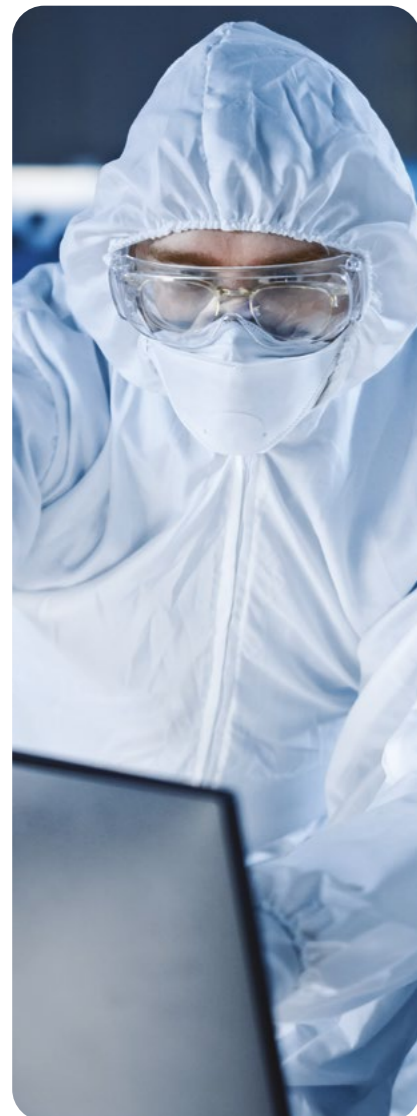
In particular, according to the new Standards, the materiality analysis is the result of a due diligence process for identifying positive or negative, actual or potential impacts generated by an organization.

The analysis was therefore aimed at identifying the main impacts generated by DiaSorin's activities on the economy, environment, people and human rights. This analysis has made it possible to identify the material topics to be duly disclosed in the NFS.

The analysis has been carried out in accordance with Legislative Decree 254/16, taking into account the Group's business, characteristics and evolutions, along with risks and/or opportunities, and the Goals of the UN 2030 Agenda for Sustainable Development.

The update of the materiality analysis was divided into four steps, as envisaged by the new GRI Standard 3:

1. understand the organization's context;
2. identify actual and potential (positive and negative) impacts;
3. assess the significance of the impacts;
4. prioritize the most significant impacts for reporting and determine material topics.



**1. Understand the organization's context:** in this step, DiaSorin based its analysis on internal information sources, external sources and related regulation.

The company documents include, among others, the Non-Financial Statements prepared by the Group in the past years, the Half-Year and Annual Financial Report, the Organization, Management and Control Model for the purposes of Legislative Decree 231/2001, the press releases and the Code of Ethics. In addition to the desk analysis, the Group's relevant departments and functions provided their support through dedicated interviews.

The external sources include, among others, documents that identify sustainable macro-trends at a global level (including the Global Risk Report 2022), sectoral reference documents (including the document "EU Strategic approach to the environmental impact of drugs"), DiaSorin press reviews, benchmarking analyzes against the main competitors, as well as the GRI standards and the topics referred to in Legislative Decree no. 254/16, setting out the requirements for this Non-Financial Statement.

#### 2. Identify actual and potential (positive and negative) impacts

Following the desk analysis and interviews with the management, the DiaSorin Group identified a list of 29 impacts, which have been divided into current and potential, positive and negative, generated by the company on the economy, environment and people including the impacts on human rights, as indicated by the GRI Standard 3.

#### 3. Assess the significance of the impacts

Assessing the significance of the impacts required internal stakeholder engagement through meetings held with the Heads of Departments at headquarter level, and the participation of local managers from the main subsidiaries (DiaSorin Inc., DiaSorin Molecular LLC, DiaSorin Ltd – China).

Each manager was asked to assign a value between 1 (irrelevant) and 6 (extremely high/unchangeable) to the magnitude of the impact and a value between 1 (poorly likely) and 4 (highly likely) to the likelihood of occurrence.

### 4. Prioritize the most significant impacts for reporting and determine material topics

At the end of the assessments carried out, positive impacts were prioritized separately from negative impacts and impacts with significance ranking below 5 (on a scale of 2 to 10) were excluded. Positive and negative impacts have been associated with specific material topics, also identified on the basis of the topics identified in the past reports.

#### The material topics of the DiaSorin Group

The outcome of the 2022 materiality analysis consists of the list of impacts, divided into positive and negative, which are provided below in order of priority on the basis of the significance of such impacts. The representation also shows the material topic related to each impact, the complete list of which is provided below the tables.

It should also be noted that the negative impacts related to "Diversity and inclusion" and "Humans Rights", despite their significance was below the threshold, have been reported in the table for completeness, also in the light of the activities that DiaSorin already undertakes for the possible mitigation of these impacts, as described in the paragraphs of this NFS.

# TOPICS MATERIAL

Topic	Impact	Actual/ Potential	Significance
<b>Positive impacts</b>			
	Professional and personal development of employees and strengthening of their skills, resulting in employee satisfaction on the back of training activities and structured and transparent career pathways, as well as the achievement of individual career objectives.	Actual	● ● ● ● ●
Training and development	Development of customers' skills in a proper use of products, solutions and services provided, resulting in customer satisfaction and retention, thanks to training, communication and support activities provided during the sales of products and over time (i.e., after-sale).	Actual	● ● ● ● ●
	Dissemination of an organizational culture focused on ethical and transparent management of business, thanks to the policies adopted and training activities provided with particular reference to anti-corruption and anti-competitive behavior in the relations with stakeholders (employees, customers, suppliers, etc.). (Ref Topic "Business ethics, anti-corruption and fight against anti-competitive behavior")	Actual	● ● ● ● ●
Employment and dialogue with social partners	Employee satisfaction and the resulting increased company's attractiveness as a valuable employer thanks to a structured, transparent and motivating internal organization that is attentive to career opportunities and to the dialogue with its employees and their representatives, where present.	Actual	● ● ● ● ●
Employee welfare	Increased employee motivation and dissemination of a corporate culture that is attentive to the well-being of employees thanks to the attention paid to issues such as work life balance and the provision of benefits and non-monetary benefits.	Actual	● ● ● ● ●



Topic	Impact	Actual Potential	Significance
<b>Positive impacts</b>			
Diversity and inclusion	Creation of a diverse work environment where employees feel comfortable making decisions and feel free to add value thanks to their own specific characteristics, with consequent increased sense of belonging and perception of fairness.	Potential	••••
Health and safety	Dissemination of a corporate culture that is strongly focused on health and safety at work, thanks to the adoption of adequate preventive actions.	Actual	•••••
Environmental Management	A general reduction in emissions due to a proper commitment in terms of reducing energy consumption.	Potential	••
	Reduction of environmental risks related to the waste management as a result of the policies adopted for waste reduction or waste disposal.	Actual	•••••
	Reduction of environmental risks (e.g., damage to ecosystems, biodiversity, etc.) related to water withdrawals resulting in lower water consumption thanks to an appropriate commitment in this regard.	Potential	••••
Management of relations with local communities	Returning value and strengthening relations with local communities, through supporting activities (aimed at health facilities as well as other needs).	Actual	•••••
Business ethics, anti-corruption and fight against anti-competitive behavior	Dissemination of an organizational culture focused on ethical and transparent management of business, on the back of the policies adopted and training activities delivered, with particular reference to anti-corruption and anti-competitive behavior in the relations with stakeholders (employees, customers, suppliers, etc.). (ref. "Training and development" topic)	Actual	•••••
Research, innovation and technological excellence & Quality of products and processes	Improvement of quality of products and processes and expansion of the products range offered in the market thanks to investments in R&D and an adequate management of innovation and quality processes adopted within the company to ensure an effective response to the rapid evolutions of the external needs, in full compliance with the product and process standards established by the competent authorities.	Actual	•••••
Customer satisfaction	High responsiveness to customer needs and ability to intercept any new emerging trends or areas for improvement, thanks to a proper monitoring of the relationship.	Actual	•••••
Human Rights	Protection of human rights, both as part of the activities carried out by the different corporate facilities in the countries where the Group operates, and as part of the relations with suppliers.	Actual	••••

Topic	Impact	Actual/Potential	Significance
<b>Negative impacts</b>			
Training and development	Insufficient and inadequate employees' skills and limited career pathways as a result of inadequate or insufficient training activities resulting in employees' dissatisfaction.	Potential	•••
	Inadequate customer support during the delivery of products, solutions or services, resulting in customer dissatisfaction and possible interruption of the commercial relationship, due to inadequate training and communication activities.	Potential	•••
Employment and dialogue with social partners	Employee dissatisfaction and lower company attractiveness due to inadequate employee management (e.g., unclear procedures, unfair conduct among different entities or business areas, etc.) and a lack of attention to the relations with employees and their representatives, if present, even on the occasion of any reorganizations.	Potential	•••
Employee welfare	Decreased motivation of employees and, as a consequence, deterioration in the working environment and employee performance due to a lack of attention from DiaSorin in relation to corporate welfare policies.	Potential	•••
Diversity and inclusion	Prevalence of people belonging to overrepresented groups - gender, ethnic group, religion - in the top management that could create a working environment hindering the development of diversified ideas and increasing the perception of unfair conduct (e.g., gender pay gap), if proper attention is not paid to inclusion and diversity.	Potential	••
Health and safety	Increase in the rate of workplace injuries and accidents due to a poor management of employee health and safety resulting in reputational damage and loss of credibility in the eyes of stakeholders and employees.	Potential	••
Environmental Management	Increase in emissions as a result of a lack or inappropriate energy consumption both for manufacturing facilities and for offices.	Potential	••
	Environmental damage to ecosystems, biodiversity and aquifers, among others, as result of inappropriate waste disposal (e.g.: lack of policies and/or inadequate application of current policies).	Potential	••
	Increase in environmental risks (e.g., damage to ecosystems, biodiversity, etc.) related to water withdrawals resulting in increase in water consumption due to an inadequate commitment in this regard.	Potential	••
	Possible sanctions if the environmental standards provided for by national and supranational authorities are not adequately observed, with consequent economic losses and reputational damage.	Potential	••

Topic	Impact	Actual/ Potential	Significance
<b>Negative impacts</b>			
Management of relations with local communities	Decrease in corporate attractiveness and in its value for local communities due to poor attention towards the communities where DiaSorin operates.	Potential	•
Business ethics, anti-corruption and fight against anti-competitive behavior	Behaviors that do not comply with an ethical conduct of the business (e.g.: corruption) within the relations between public or private entities and resulting in reputational damage.	Potential	•••
Research, innovation and technological excellence & Quality of products and processes	Reduction in quality of products and processes and in the product range available on the market due to limited R&D investments and an internal process management that is unable to respond to the rapid market evolutions and does not fully comply with product and process standards required by the competent authorities	Potential	•••
Customer satisfaction	Lower responsiveness to customer needs and lower ability to intercept any new emerging trends or areas for improvement, due to inadequate monitoring of the relationship.	Potential	•••
Human Rights	Episodes of human rights violation both as part of the activities carried out by the different corporate facilities in the countries where the Group operates, and as part of the relations with suppliers, resulting in reputational damage.	Potential	•

The analysis carried out confirmed the materiality of topics that are similar to those identified in the previous reports. Unlike 2021, in 2022 the company deemed it appropriate to extend "Anti-corruption and fight against anti-competitive behaviors" to a wider concept of business ethics ("Business ethics, anti-corruption and fight against anti-competitive behavior"). On the basis of the new approach, "Human Rights" has been included in the list of material topics, albeit its significance is lower than other impacts. The material topics identified, which are duly reported in these Non-Financial Statement, are as follows:



**Research, innovation and technological excellence**

The topic refers to the promotion of Research and Development, new partnerships with research institutes and the adoption of new technological solutions to ensure innovation in processes and development of products.

**Employment and dialogue with social partners**

The topic refers to a correct employee management through the adoption of adequate management processes of human resources, as well as the attention paid to relations with human resources and employee representatives.

**Employee welfare**

The topic refers to the promotion of employees' well-being through the development of welfare projects and the implementation of activities to improve work-life balance.

**Diversity and inclusion**

The topic refers to the promotion of a work environment based on the principles of diversity and inclusion, ensuring equal opportunities for workers regardless of their gender, age, nationality, religion, sexual orientation or any other condition.

**Quality of products and processes**

The topic refers to the constant supply of high-quality products to support diagnostic activity and protect the health of the consumer, preserving a relationship based on honesty, correctness, efficiency and professionalism.

**Business ethics, anti-corruption and fight against anti-competitive behavior**

The topic refers to the development of a corporate culture that is attentive to business ethics, with a particular focus on the fight against corruption and anti-competitive behaviors aimed at preventing, limiting or distorting fair market competition.

**Management of relations with local communities**

The topic refers to the collaboration with organizations, local and non-profit institutions to support projects related to the DiaSorin Group's core business (including, by way of example, awareness-raising initiatives on health issues, support to local health facilities, the financing of training projects in the scientific field) in order to promote the long-term development of communities in which the Group operates.

**Environmental Management**

The topic refers to the promotion of greater energy efficiency and reduction of greenhouse gases emissions. It also refers to the optimization of water consumption and responsible waste management.

**Customer satisfaction**

The topic refers to the attention paid to customers both in terms of dialogue and engagement (for example through Customer Satisfaction Surveys) and support during the use and supply of products and services.

**Training and development**

The topic refers to the implementation of on-going, both formal and informal training programs to provide employees and also partners and customers with high-level knowledge in order to increase skills along the value chain and, internally, foster career development.

**Health and safety**

The topic refers to the dissemination of corporate culture which is very attentive to the health and safety of its employees, in order to prevent and minimize their work-related risk exposure (accidents and occupational diseases).

**Human Rights**

The topic refers to the dissemination of a corporate culture which is attentive to the safeguard of human rights along the entire value chain and to the relationship with the stakeholders with whom the Group interacts in the course of its activities in the countries where DiaSorin operates.



### 2.2.3. The Group's material topics and the SDGs of the 2030 Agenda

The 2030 Agenda, presented by the United Nations and adopted by all Member States, aims at ending poverty and hunger and, at the same time, promoting strategies that improve health and education, by stimulating economic growth and reducing inequalities, recognizing gender equity and, at the same time, combating climate change and safeguarding biodiversity.

Therefore, the Agenda provides the guidelines for sustainable development of the planet, identifying 17 goals (also "Sustainable Development Goals" or "SDGs") broken down into 169 specific objectives or targets with over 240 indicators. Achieving these goals requires full cooperation at a global level among all parts of society, from the public sector to business and civil society as a whole. As a first step towards the progressive integration of SDGs in its management and reporting, the DiaSorin Group analyzed in detail the 17 goals and identify those in compliance with its business activity.

DiaSorin identified the following SDGs within its business model for 2022:



DiaSorin also correlated the material topics emerged from the materiality matrix with the SDGs identified, as illustrated in the table below.

Material topics	Sustainable Development Goals		
Employee training and development	4		
Employment and Dialogue with social partners	8		
Welfare of employees	3	8	
Diversity and Inclusion	8	10	
Health and Safety	3		
Environment	12	13	
Relationship with local communities	4	17	
Anti-corruption and fight against anticompetitive behaviors	16		
Research, Development and technological excellence	3	9	17
Customer satisfaction		n/a	
Products and process quality	12		
Human Rights	8	10	

## 2.3 The Group's Code of Ethics

The **Group's Code of Ethics** (hereinafter referred to as the "**Code of Ethics**") clearly defines the set of values that the DiaSorin Group recognizes, accepts and shares and the set of responsibilities that the Group assumes against all subjects both internally and externally. To this end, all the DiaSorin Group's employees are required to comply with the Code of Ethics to ensure the correct functioning, reliability and reputation of the Group.

This document formalizes the DiaSorin Group mission: "to contribute to improving the health of the population through the marketing of diagnostic tests that permit more effective and aware medical decisions whilst curtailing public spending on health according to the policy issued by the Ministry of Health and equivalent bodies". This mission is achieved through four main components: innovation and technological excellence; active relationship with the customer; active collaboration with suppliers; constant strengthening of the culture of quality.

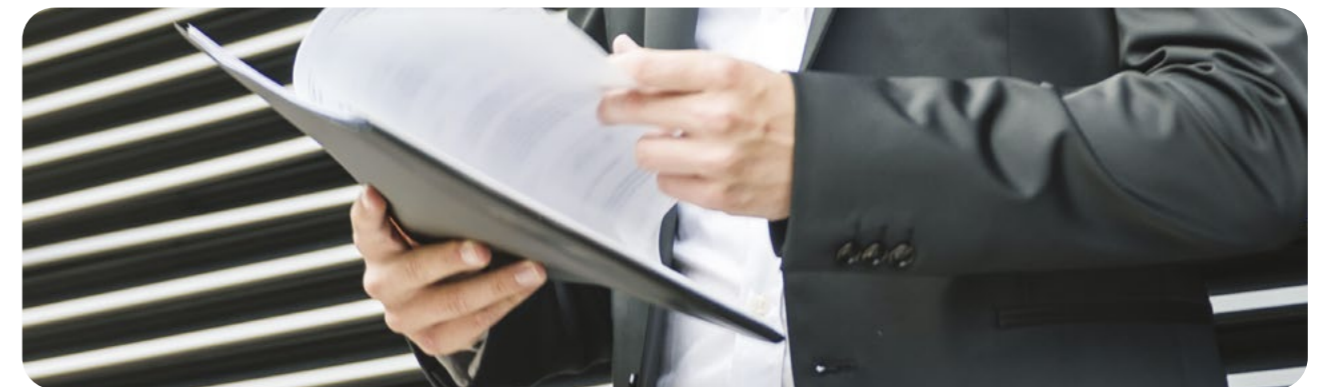
Recipients of the Code of Ethics include all company stakeholders, without any exception, and all those who, directly or indirectly, permanently or temporarily, establish relations with DiaSorin S.p.A. and Group companies and operate to pursue their objectives.

A copy of the Code of Ethics is issued to each employee at the moment in which the employment relationship is established.

As defined in Chapter IV of the Code of Ethics, any employee or staff member who believes that a rule or a principle of the Code of Ethics has been violated or will be violated can report these violations to the Supervisory Body (in charge of receiving information from all Group companies) by a dedicated e-mail address provided within the document. Violation of the provisions of the Code of Ethics constitutes a breach of discipline and disciplinary measures will be applied, in accordance with the provisions of the applicable Collective Bargaining Agreement or of the individual contract.

The Code of Ethics can be consulted at:

<https://diasoringroup.com/it/governance/governance-documents/code-of-ethics-and-model-231> →



As a result of the acquisition of Luminex Corporation, completed in July 2021, DiaSorin has started an integration project that will involve, among other things, an analysis and harmonization of the respective compliance systems, including Codes of Ethics, in compliance with the organizational autonomy of the subsidiary and the specificities deriving from local legislation.

Luminex has already its own Code of Compliance aimed at promoting high ethical standards in its relationships with customers, strategic partners, competitors, employees and public authorities, in accordance with US state and federal legislation, as well as international principles and applicable ISO standards. Luminex has started implementing The Group's Code of Ethics within its business processes.





## 2.4 DiaSorin S.p.A. Organization and Management Model

The Organization and Management Model (hereinafter referred to as the “**Model**”) of DiaSorin S.p.A. is described in the Report on Corporate Governance and Ownership Structure included in this Report and to which reference is made for further details. →

The Model was developed and updated taking into account the provisions of Legislative Decree No. 231/2001 and subsequent amendments, the guidelines provided by relevant trade associations (particularly Confindustria). This document is part of the control system regulated by Corporate Governance rules and Internal Control and Risk Management System both at Company and Group level.

Following completion of project for the redefinition of the corporate structure implemented through the contribution in kind of the business branch related to the operating activities carried out in Italy and in the United Kingdom in favor of DiaSorin Italia S.p.A., in 2022 the Model has been revised to update the "General Section" and implement a "Special Section" composed of decision-making protocols which have been carried out following the identification of corporate areas ( the so-called "mapping of at-risk activities") exposed to the risk of committing the crimes specified by Legislative Decree 231/01.

The Special Section is composed of 21 decision-making protocols aimed at identifying for each sensitive activity in relation to the risk of committing alleged crimes the possible operating implementation and measures aimed at preventing their commission and the applicable rules of conduct.



Also the transferee company DiaSorin Italia S.p.A. adopted its own Organizational Model pursuant to Legislative Decree 231/2001. Its structure and methodology are in line with the Parent Company's Model.

Although the Model was adopted to comply with domestic regulation, all the DiaSorin Group's companies have been adopting similar principles and constraints in order to provide stakeholders with a safer compliance process globally. This has been done by means of the Code of Ethics, as Group procedure, and other internal protocols adopted by the DiaSorin Group.

As from June 30, 2019, the Company adopted an online platform dedicated to the management of reports of offences or violations relating to the Model and other ethical violations (the so-called whistleblowing), developed in compliance with Legislative Decree 231/2001 and made operational from June 30, 2019 both for the employees of the Parent Company DiaSorin S.p.A. and for other Group companies. In 2021, no reports were received through the whistleblowing platform.

Due to the predictable transposition into Italian law of Directive (EU) 2019/1937, the Company will submit the current whistleblowing system to a gap-analysis, aimed at identifying any areas to be adjusted to the new regulation.

## 2.5 Governance

The Board of Directors of the Company set up the Control, Risk and Sustainability Committee, by a resolution dated April 24, 2019. In addition to perform tasks related to the system of internal control and risks management, the Committee supervises sustainability issues.

In particular, the Control, Risk and Sustainability Committee has the task to monitor sustainability issues, review and assess sustainability matters relating to corporate business activities and to its interactions with the stakeholders.

In performing the abovementioned task, the Committee is responsible for supervising sustainability initiatives of DiaSorin S.p.A. and of the DiaSorin Group's companies, as well as examining and assessing the system of data collection and consolidation for the preparation of the Consolidated Non-Financial Statement (pursuant to Legislative Decree 254/2016) and expressing its opinion to the Board of Directors called to approve this document. In addition, the Committee has the task of expressing, at the request of the Board of Directors, opinions on any sustainability issues.

The Board of Directors of December 16, 2021 resolved to assign the Control, Risk and Sustainability Committee the task of supporting the Board of Directors in the examination and approval of the Company's and the Group's business plan, also on the basis of the analysis of the topics relevant to the long-term value generation. This assignment has been confirmed during the last renewal of the Board of Directors on April 29, 2022.

## 2.6 Tax management

As regards the management of tax matters, the Group undertakes to comply with domestic regulations in the various countries where the Group is present and operates, and to continue its collaborative and transparent relations with tax authorities.

In order to meet the interests of its Stakeholders the Group, even though it has not yet implemented a tax strategy, pursues an approach that is fully oriented to the utmost responsibility towards the management of tax variable, by monitoring its risk through the Corporate Tax Function and other corporate control function. In each individual Group company, the Finance Manager /CFO is responsible for tax matters and is assisted by external consultants, the local Tax Director, where present, and the Group Tax Director.

The Group introduced a decision-making Protocol in its Organizational Model, pursuant to Legislative Decree 231/2001 (the "Protocol"), which is entirely dedicated to the assessment and mitigation of tax risks, specifically tax offences provided for in Articles 2, 3, 4, 5, 8, 10, 10-quater and 11 of Legislative Decree 74/2000, as referred to in Article 25-quinquiesdecies of the Decree, as amended by the entry into force of the Legislative Decree 156/2022.

Reporting mechanism for tax concerns are the same as those adopted by the Group for non-ethical or unlawful conduct, as described in Section “2.4 DiaSorin S.p.A. Organizational and Management Model” of this Report. →



DiaSorin aims at maintaining collaborative and transparent relations with tax authorities in the countries where the Group operates, and it is committed to reply to any request received with the utmost transparency and in a timely manner.

In 2022, the Group's income taxes amounted to € 91,562 thousand, with a 25.7% tax rate. 61.7% of total income taxes was paid in Italy while the remaining part was paid in countries where the Group operates.

Acknowledging the importance of the topic, the Group implemented a structured process to report the quantitative indicators as required by the GRI Standard 207-4.

Please refer to the table at the bottom of the Non-Financial Report for the relevant information referring to the 2021 financial year. —————>

## 2.7 Taxonomy

Over the years, the DiaSorin Group has shown its stakeholders a constant commitment to sustainable development, in particular through the drafting of sustainability reports (prepared on a voluntary basis starting from 2014) and, later, through the Non-Financial Statement, in accordance with Legislative Decree 254/2016.

As from 2021, some companies – including the DiaSorin Group – fall under the new disclosure obligations defined by Art. 8 of Reg. EU 2020/852, the so-called "EU Taxonomy", or "European Taxonomy".

The European Taxonomy identifies a classification system for economic activities aimed at determining which business activities are environmentally sustainable and, thus, ensuring greater reliability, coherence and comparability for economic activities to be considered as sustainable, in order to support investors and comply with the European Green Deal.

In 2021, the Regulation, which defines six environmental and climate objectives, was followed by the publication of the first delegated acts (2021/2139) relating to the first two objectives (climate change mitigation and climate change adaptation ) containing the technical screening criteria that allow the identification of the aligned activities pursuant to the EU Taxonomy and the publication of the Delegated Act under Art.8 (2021/2178) which specifies the content and presentation of information to be disclosed by undertakings.

For the current year of application of the Regulation, non-financial companies, including DiaSorin, are therefore required to provide a disclosure indicating turnover variables (Turnover), capital expenditure (CapEx) and operating expenses (OpEx) associated with taxonomy-aligned business activities, as regards the first two objectives. In the next disclosure, the Group's analysis will be extended to the other objectives on the basis of the guidelines made available by the European Commission.



The DiaSorin Group has been working to carry out an analysis of its activities with the aim of understanding the activities be considered "Taxonomy aligned". The notion of "alignment" goes beyond that of "eligibility", required for the FY 2021 disclosure. Taxonomy alignment requires that an activity meets all the requirements listed specifically for such activity in Taxonomy. Only when an activity meets the technical screening criteria and does no significantly harm to any of the other environmental objectives (according to the DNSH principle – Do Not Significant Harm) and meets the minimum safeguard criteria related to those activities then it can be defined as Taxonomy-aligned.

In 2022, the analysis was carried out through interviews with the corporate departments that are most directly involved in the Group's sustainable activities, and through the analysis of business activities and the classification of economic activities according to NACE codes.

The abovementioned analysis showed that none of the activities carried out by the DiaSorin Group is eligible and consequently EU Taxonomy- aligned.

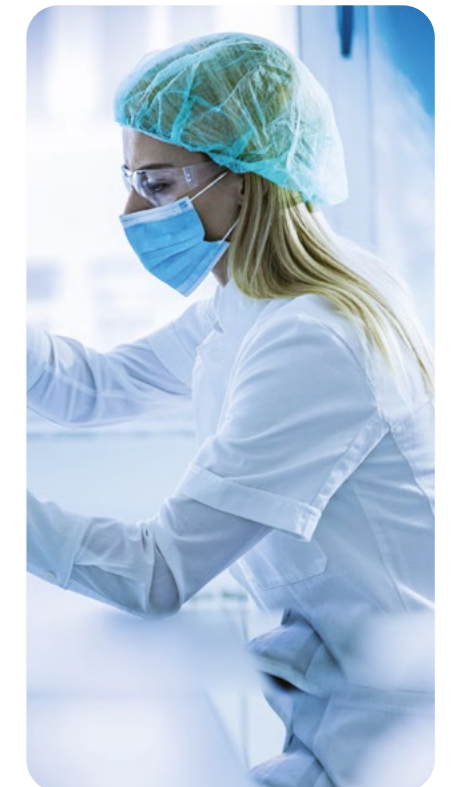
As far as the required indicators are concerned, as mentioned above, Turnover, capital expenditure (CapEx) and operating expenses (OpEx) are included in the disclosure.

As to Turnover, economic activities generating Group revenues fall within the scope of the medical diagnostics, along with research, manufacturing and sale of products and are part of DiaSorin core business. These activities are to be considered ineligible and therefore not Taxonomy-aligned. Their indicator is reported with a value equal to zero. More details on the breakdown of revenues are provided in the Explanatory Note.

The EU Taxonomy has identified, in Annex I of the Delegated Act relating to art. 8, three different types of capital expenditure (CapEx) and operating expenses (OpEx) that could be used for the calculation of key performance indicators. With reference to "type A", which identifies CapEx/OpEx associated with Taxonomy-aligned activities and to "type B" which refers to CapEx/OpEx associated with expanding green activities, that is activities linked to plans to make an activity taxonomy-aligned within a period of five years, the DiaSorin Group did not identify any activity falling into this scope. In relation to the CapEx/OpEx of "type C" associated with internal sustainable activities and related to the purchase of products from Taxonomy-aligned economic activities and measures that make it possible to reduce the environmental impact or GHS emissions, the Company carried out detailed analysis involving the managers of the different Group's areas and subsidiaries in order to identify potentially aligned items.

In this regard, the analyses carried out showed that the DiaSorin Group made investments, in 2022, for the construction of the first manufacturing and research facility in China, for the renovation of plants and offices (mainly in the USA and Italy) and for electric car charging stations. Therefore, eligible values to the criteria required refer exclusively to expenditure (CapEx). However, it should be noted that, following the alignment analysis to the criteria mentioned above, to date none of the investments carried out can be defined as "aligned". Finally, no eligible OpEx was found.

Reporting of the above is detailed in the Annex to this document. —————>



### 3. Identification of risks and opportunities

This section describes the main risks and the opportunities deriving from the DiaSorin Group's activities, business relations and products.

Risks identified below, if not properly addressed and managed, may have a negative impact both on the stakeholders (i.e., negative impact on patients due to poor quality of products, etc.), as referred to in paragraph "Stakeholders of the DiaSorin Group", and on the DiaSorin Group (i.e., impact on the company's reputation, economic sanctions due to non-compliance with regulations, threat to business continuity, etc.).

If properly managed, risks may represent an important opportunity both for the stakeholders (i.e., increased well-being at work, increased safety at work etc.) and for the DiaSorin Group (i.e. reduced costs from a more efficient energy consumption, etc.).

#### 3.1 Topics related to ethical business practices, fighting against corruption and anti-competitive behavior

The main risk in relation to ethical business practices, fight against corruption and anti-competitive behavior concerns the potential **occurrence of active corruption events** associated with the DiaSorin Group employees, within the relations with public and private subjects, and more generally, potential occurrence of episodes and behaviors that prevent, limit or distort a fair competition on the market.

The main risks involve DiaSorin Group's relations with the following parties, including but not limited to:

- Public authorities /bodies
  - Participation in tenders and commercial relationships with public health facilities;
  - Access to and reporting of funding/grants/loans, visits and inspections;
  - Obtaining authorization for specific material supplies;
- Professionals and both public and private Organizations in the health sector
  - Definition of arrangements and consultancy agreements;
  - Corporate events or events organized by third parties;
  - Research activities and training contributions to support medical-scientific education;
  - Activities aimed at illustrating the characteristics of samples and products;
- Credit institutions, for example when participating in procedures for obtaining grants/contributions/loans;
- Private certification bodies, during the inspection aimed at obtaining certifications;
- Companies and private parties, in general, during purchase and sale processes.



#### 3.2 Quality of products and processes

The main risk identified by the DiaSorin Group regarding 'Quality of products and processes' is linked to the **non-compliance with laws and regulations** applicable to products sold in different markets and which can result in potential sanctions or legal proceedings, as well as in loss of competitiveness due to non-adjustment or slower adjustment to new provisions.

The Group operates in full compliance with laws and regulations in different fields through dedicated and qualified employees. The Group's Code of Ethics states: *"DiaSorin and Group companies, and for these all staff members, recognize as binding the absolute respect of laws, codes, regulations, national and international guidelines and all general accepted practices based on fairness and honesty in each country where the Group carries out its business activity in observance of these principles"*.

Activities aimed at ensuring compliance with legislation and regulations are undertaken in line with international best practices and are constantly examined through inspections conducted by commercial partners, authorities or certification bodies, as well as in the light of any acquisition.

The main risk identified in the supply chain management is linked to **non-compliance of purchased products or services** with the Group's **quality requirements and local regulatory requirements**, resulting in a negative impact on quality and effectiveness of end products.

The "critical" purchases for the core business, products or services with a direct impact on compliance with end product requirements are carried out through the Company's manufacturing facilities. The Group companies purchase their products from consolidated multinational companies located in countries that do not pose a high risk concerning social topics related to employees, protection of human rights and fight against corruption issues.

A further material topic is represented by the **supply risk**, or the temporary unavailability of raw materials required for production, due to the increase in market variability, the onset of expected emergency situations, the introduction of new regulations and the increased stakeholders' awareness about specific topics. The occurrence of such a risk could cause the failure to respond to the customers' needs in due time with consequent repercussions in economic and reputational terms.

#### 3.3 Customer satisfaction

The main risk identified by the Group in relation to "Customer Satisfaction" is a **lack of attention to the consumer's needs**. Dialogue with Customers takes place through various channels, such as customer satisfaction surveys or daily interaction activities. The lack of attention could lead to the risk of not identifying emerging trends in the market or potential aspects for improvement, both as to technological updating and to new organizational structures of customers the Group deals with. A lack of analysis or not sharing customer complaints at Group level could jeopardize the timely implementation of corrective and or preventive actions for their resolution.



### 3.4 Topics relating to research, innovation and technological excellence

A key factor in DiaSorin success is the company's ongoing commitment to identify and select new products to expand the menu provided to customers. In order to constantly support DiaSorin leadership in identifying and launching successful and cutting-edge products, the Group has further strengthened its **Corporate Innovation Process**.

The Innovation Process, which has been fully implemented in 2019 and is currently under adoption and integration by the newly acquired Luminex Corporation, ensures the structured involvement of any source of ideas concerning kits and instruments, so as to ensure the **maintenance of innovation excellence even in new clinical areas (Innovation domains) and in cases of extraordinary needs and specific opportunities**.

The current Corporate Innovation Process makes it possible to carry out some key analyses before the development phase of the product, thereby **allowing a prior assessment of any risks and opportunities concerning both the investments through threshold criteria and development time**.

### 3.5 Employee-related topics

#### 3.5.1. Occupational Health and Safety

The DiaSorin Group identified the following main risks in relation to "Occupational Health and Safety":

- **Occupational diseases due to over-exposure to chemicals and/or biohazardous materials;**
- **Injuries involving employees** due to an inappropriate training on risks related to duties, procedures, and use of personal protective equipment.

The DiaSorin Group has always been committed to increase a culture of occupational safety in order to avoid risks to employees' health and safety.

#### 3.5.2. Focus on workers

With reference to the risks identified in relation to an accurate management of workers, the Group identified some specific risk areas:

- **Selection of core competencies:** failure to identify core competencies on the market that are in line with the company values and culture would undermine the generation of long-term value and increase the turnover rate.
- **Turnover of highly skilled and specialized employees:** lack of attention to turnover rate would affect employee retention in terms of know-how and key skills.
- **Employee training and development:** given the highly technical-scientific profile of DiaSorin employees, the lack of interventions aimed at maintaining and updating knowledge would have particularly significant impacts. This aspect is even more evident considering the nature of the Group's business, which is focused on knowledge and characterized by continuous evolution. In light of this, the Group has developed a structured path for employee training and development starting from their first day in the Company.



#### 3.5.3. Well-being of employees and dialogue with social partners

As regards "Well-being of employees" it should be noted that **lack of attention to employees' needs** would negatively impact staff motivation and satisfaction, affecting the workplace and the sense of belonging to the Company/Group.

Maintaining a constructive and continuous **dialogue** is an opportunity to interact with employees and social partners and develop positive relationships, based on mutual respect and trust. The Company has been actively engaged in addressing this topic through programs aimed at involving people and strengthening their sense of belonging to the Group.

#### 3.5.4. Diversity and inclusion

"Diversity and inclusion" do not entail any specific risk to the DiaSorin Group. The Company identifies a correct and careful management of this aspect in all the Group's Legal Entities, through the integration and enhancement of diversity - an opportunity to **create a work environment that fosters creativity and dialogue**. The cultural integration between DiaSorin and Luminex, in addition to the evolutions of the last years, help Group's people diversify and enrich their skills, acting according to Guiding Values. Against this backdrop, diversity and inclusion, which are a key driving force for excellence and innovation, are translated into heterogeneous work groups (by culture, gender, religion, etc., but also by generation and seniority) and in a new and more complete mix of skills. Dialogue and joint work bring innovative solutions and opportunities contributing to the realization of the corporate mission: improving the health and life of people worldwide through high-quality, fast and reliable diagnostic tests.



# DIVERSITY AND INCLUSION



## 3.6 Social topics and respect for human rights

### 3.6.1 Relations with local communities

Relations with local communities do not entail any specific risks for the DiaSorin Group. Engaging in local communities represents an opportunity: the development of communities in which the Group is present along with people training and the development of individual skills in the different countries where the Group operates may contribute to create and maintain an environment favorable to business and innovation. Supporting local communities is, thus, a sustainable investment for DiaSorin's long-term business view.

### 3.6.2 Respect for human rights

"Respect for human rights"-related risks are not deemed to be relevant to the DiaSorin Group, in relation to both company's employees and external staff.

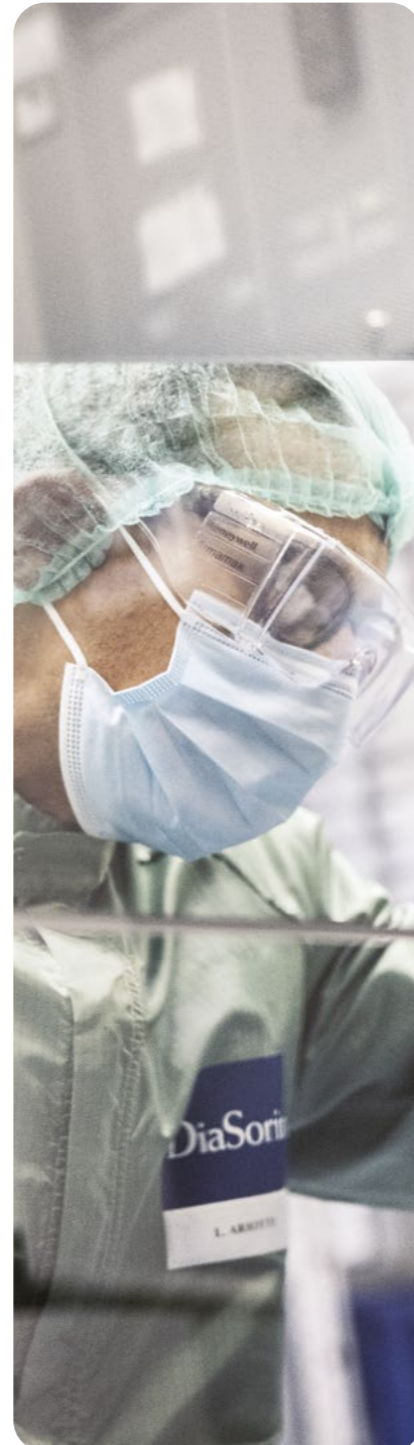
From the company's point of view, the Group business requires high skilled in-house workforce for all activities. This results in a low risk of exploitation and violation of human rights, together with the need to implement all the necessary actions to retain employees in the Company, given their training, experience and know-how.

With reference to the supply chain, the main purchases of the DiaSorin Group are made from consolidated multinational companies that are located in areas that do not present a high risk with respect to this topic.

The Group pays great attention to respect for human rights both in the management of relationships with Group's employees and external staff and in the management of the supply chain, in compliance with principles and values set out in the Group's Code of Ethics. The Group is committed to respecting human rights in compliance with Conventions of the ILO (International Labor Organization) in countries where the Group operates.

The Group's Code of Ethics contains specific principles concerning this matter. As specified in the Group's Code of Ethics, DiaSorin "operates within the recommended reference framework of the United Nations Universal Declaration of Human Rights, the fundamental Conventions of the ILO (International Labor Organization), and Confindustria Guidelines and also ethical principles, agreements and guidelines approved by Union representatives concerning fair employment practices, freedom of association, rejection of any form of discrimination, of forced labor, child labor [...]". Principles set out in the Code of Ethics include, among others, "Equality and Equal opportunity" consisting of a set of specific standards of conduct that apply to all Recipients of the Code.

Lastly, in compliance with the provisions of the UK law (section 54 of the UK Modern Slavery Act 2015), in 2020 DiaSorin S.p.A, acting through its UK Branch and DiaSorin Limited, issued the "2019 Modern Slavery Statement", on a voluntary basis, outlining the procedures to operate free from modern slavery in any part of its business and supply chain and to adopt a zero-tolerance approach to these topics.



## 3.7 Topics relating to environmental management

### 3.7.1 Waste management

The main risk identified in "Waste management" is linked to **non-compliance** with **waste management** and **disposal** regulations.

The Group handles waste in accordance with the specific regulation on the issue.

### 3.7.2. Energy efficiency, emissions and management of water resources

Energy efficiency and the management of water resources do not entail any specific risks to the DiaSorin Group, since the company's core business is not part of an energy intensive sector nor requires relevant water consumption.

However, the Group is committed to protecting the environment and reducing its environmental impact paying particular attention to reducing **energy consumptions, emissions and water withdrawals**: this represents an opportunity in terms of optimization and cost savings for the Group.

## 4. Ethical business practices, fight against corruption and anti-competitive behavior

### 4.1 DiaSorin's commitments and reference principles

With regard to the risks related to "Fight against corruption and anti-competitive behavior", the rules and standards of conduct, which the Directors and employees of all Group Companies, as well as the subjects or Companies acting in the name and on behalf of one or more Group Companies must comply with, are formalized within the **Group Code of Ethics** and Model 231 adopted by the Parent Company.

Aside from rules and Standards of Conduct required to Recipients to avoid active bribery, directly or indirectly, the Code of Ethics sets out prohibited behavior to avoid passive bribery. Examples are ban on accepting gifts, gratuities or other benefits that may influence the independence of judgement, obtaining or maintaining commercial business, influencing any action or decision of any governmental officer, obtaining unjust advantage or facilitation.

The DiaSorin Group does not tolerate any kind of bribery to public officials, or to any other party connected with public officials, in any form or manner, in any jurisdiction including those jurisdictions where such activity may be current practice or not legally prosecuted. The aforementioned prohibitions are extended not only to direct incentives but also to indirect incentives made in any form including via agents, consultants or other third parties.





On the basis of the above, Recipients are forbidden to offer commercial giveaway, gifts or other perquisites that may violate laws and regulations or to be in conflict with the Code of Ethics or, if publicly available, damage DiaSorin image. Equally, Recipients shall not exploit their position to demand for, accept, seek or obtain promise of benefits or advantage of any kind.

DiaSorin firmly believes in competition and free market and acknowledges the fundamental importance of a competitive market, where relations with competitors are based on principles of fair competition in full compliance with applicable laws.

As described in the Code of Ethics *“in accordance with fair trade practices, the Group does not knowingly infringe third party intellectual property rights and refrains from deliberately spreading false news and valuations that may discredit rival products and activities”*.

In particular, the management model adopted regulates conduct which applies to market abuse offences.

Compliance with above is supervised and monitored by the Supervisory Body of DiaSorin S.p.A. and DiaSorin Italia S.p.A. who receives reports regarding violations of the Code of Ethics and verifies and assesses that the Disciplinary and Sanctioning System is suitable and effective.



<sup>5</sup> MedTech Europe is the European association representing the medical technological industries, from diagnosis to cure.

As a member of the sector association EDMA (European Diagnostic Manufacturers Association), associated with MedTech European<sup>5</sup> the DiaSorin Group has been adhering for several years to the "MedTech Europe Code of Ethical Business Practice" (hereinafter "**MedTech Code**"). The Code regulates all aspects of interactions between companies and Healthcare professionals/ organizations, in compliance with the highest ethical standards and with an appropriate level of transparency. DiaSorin has therefore integrated the provisions of the MedTech Code into its Group Code of Ethics carrying out specific training activities over the time, also in light of the adoption of the dedicated Group procedure (GOP 23.5011 "MedTech provisions").

## 4.2 The instruments adopted

Below are the main tools adopted by the DiaSorin Group in order to manage and reduce the risks related to "Fight against corruption and anti-competitive behavior".

### **Audit activities carried out by the Internal Audit Function**

Formal acceptance of the Code of Ethics from Group Companies' employees is periodically monitored by the Internal Audit Function of the Group. Such audits are included in the Audit Plan. The Internal Audit Function carries out spot checks, on an annual basis, on the Group Companies to assess that new hires adhere to the Code of Ethics principles. As from 2022, audits have been made easier and even more traceable thanks to the computerization of the procedure to accept the Code of Ethics which employees are required to abide by.

The Code, in fact, has been made available on the Smart Solve system. Employees access the system which formalizes and tracks their acceptance of the Code.

Equally, gratuities, gifts and benefits are monitored, as part of the Audit Plan, through spot checks on the Group's Companies, in relation to expenses and first levels employees' expense reports.

Audits are reported to the Control, Risk and Sustainability Committee and the results submitted to the Group's Board of Statutory Auditors and Board of Directors, in accordance with the current Guidelines of the Internal Control and Risk Management System, which has been recently updated on August 3, 2022.

### **Training activities**

A further tool used by the Group to promote ethical conduct of business and reduce the risk of corruption and anti-competitive behavior is represented by training activities provided to employees, with particular reference to specific sessions relating to the content of the Group's Code of Ethics, which are provided to new employees during the induction phase, along with regular training activities on topics under Legislative Decree 231/2001 and the Model.

## 4.3 Results

The following table shows the number of employees involved in communication and training about anti-corruption policies and procedures for each reporting year and includes the number of Luminex employees that received similar training or communication:

Employees involved in anti-corruption training and communication	2020	2021	2022
Executives	45	67	44
White collars	649	912	717
Blue collars	123	195	253
<b>Total number of employees</b>	<b>817</b>	<b>1,174</b>	<b>1,014</b>

Disclosure 205-2 Communication and training about anti-corruption policies and procedures of GRI Standard 205: Anti-corruption



In particular, in June 2022 and before the completion of the contribution, DiaSorin S.p.A. provided training to its employees on general principles of the Legislative Decree 231/2001 and the Model.

During the "Mid-Year Checkpoint" held on September 12 and 13, 2022, the Company carried out an awareness-raising activity for employees of Sales and Marketing departments of DiaSorin Italia S.p.A., and for agents and distributors with a focus on anti-corruption and the Model.

A training activity involving employees of DiaSorin S.p.A. and DiaSorin Italia S.p.A. relating to the Special Sections of their respective updated models is scheduled for 2023.

In 2022, no case of corruption has been reported.

# 5. Quality of products and processes

## 5.1 DiaSorin's commitments and reference principles

In order to provide a structured management of all aspects related to quality of products, including the supply chain management, DiaSorin's manufacturing facilities adopt a Quality Management System in compliance with the European Directive IVD MD 98/79 EC, and UNI EN ISO 9001:2015 standards (Quality Management System Requirements), and UNI EN ISO 13485:2016 (Medical Devices. Quality Management Systems. Requirements for Regulatory Purposes) - in compliance with the US Code of Federal Regulation ("21CFR Part 820" Food and Drug Administration) - and in accordance with local regulations applicable to markets where the DiaSorin Group's products are registered and distributed. An example is the NMPA Regulation which the new Chinese facility is required to abide by.

In 2022, the DiaSorin Group received the IVD-R Certification for its Quality System through regulatory inspections and is in the process of completing the products certification within the Regulatory framework. Specifically, compliance with European Regulation 2017/746 on in Vitro Diagnostic Medical Devices (IVD-R) is required to place on the market, make available and put into service in vitro diagnostic medical devices on the European market.

The IVD-R Regulation entered into force for some classes of products in May 2022, replacing the previous EU Directive 98/79/EC. The European Commission approved the extension of the transition period in compliance with the Regulation; the deadline will be on May 26, 2027. Based on that, the Group is working to comply with the deadline provided above.

Due to the United Kingdom's exit from the European Union, DiaSorin has been required to adjust certain procedures and processes, in accordance with the deadlines indicates, to the different Regulations adopted in the UK, where the Group actively operates. To date, the situation is constantly monitored in order to better respond to the current developments.

Where possible, Group companies undertake to consult consumer protection associations for the projects that have a major impact on customers. Behavior standards adopted by Group companies in dealing with customers are inspired by safety, assistance, accessibility, respect and politeness aimed at mutual trust, strong cooperation and high technical expertise. The primary objective of the Group is to fully satisfy its customers, creating a relationship based on honesty, fairness, efficiency and professionalism in compliance with the obligations of both parties and with the laws and rules contained in the Code of Ethics.



## 5.2 Instruments adopted

The following provides the main instruments adopted by the DiaSorin Group to manage and mitigate the risks related to "Quality of products and process".

### Organizational structure related to Quality Management

The Corporate QA&RA&CA Function (Quality, Assurance, Regulatory Assurance and Clinical Affairs) reports directly to the Chief Executive Officer of DiaSorin S.p.A., thus ensuring the independence and authority necessary for the Function to ensure the utmost attention to the adoption of regulatory demands and global Quality principles and their timely implementation. The Corporate organization plays a transversal role both with reference to the manufacturing facilities and to the commercial branches, ensuring the effective application of the Quality System, and efficiency and effectiveness across the entire DiaSorin Group.

The Corporate QA&R &CA Function is responsible for:

- Monitoring the new regulations applicable to the IVD MD sector and communicate them to manufacturing facilities and commercial branches;
- Supporting facilities and subsidiaries in implementing new provisions that have an impact at a Group level, managing or supervising specific inter-site projects;
- Harmonizing Quality Systems rules across all facilities and subsidiaries through Group Operating Procedures (GOPs) and ensuring their correct application, at a local level, by facilities and subsidiaries;
- Monitoring compliance with the Quality System (QS) requirements within the DiaSorin Group by means of Internal Audits, either announced or unannounced;
- Monitoring DiaSorin customers' complaints at Group level;
- Supporting all sites on audit activities carried out by Third-Parties;
- Monitoring that the results of Third-Party or Corporate audits received by a single site are shared with the others in order to allow a cross-assessment to identify QS non-compliance and resolve it promptly, with a harmonized approach;
- Supporting sites on Medical Oversight and implementing product recall procedures;
- Supporting sites in monitoring the performance of DiaSorin' critical suppliers.





Following the acquisition of Luminex Corporation, in mid- 2021, the Company started a first screening phase, followed by the definition of a harmonization and integration Plan to extend the application of the Quality System and related policies and procedures also to the newly acquired sites.

In the second half of 2021 and in 2022, DiaSorin initiated the integration of quality processes within all Luminex sites according to Group standards. In particular, in 2022, Quality and Regulatory processes have been extended to all Luminex sites.

The "Corporate QA&RA&CA" Function monitored the following projects in the last years:

#### A) Transposition of recent new regulations

- in 2022, DiaSorin completed its inter-site project, started in 2017, concerning the alignment to the new European Regulation 2017/746, which replaces the current European Directive IVD MD 98/79 EC (the complete implementation of the project initially planned for 2024 will be adjusted in light of the extension of the transition period which is currently being published by the EU). The adjustment to the new Regulation concerned Group's sites that have received and fully passed the audit to verify the adequacy of their QMS (Regulatory Management System), obtaining the relevant CE IVD-R certificates. Product certification is still in progress and, according to the risk class of products, we are working to obtain the certification according to the deadlines required and in any case by May 2027.
- over the last few years all DiaSorin manufacturing sites have successfully passed the QMS audits conducted by the Notified Body and the Competent Authorities of the Export Countries where DiaSorin products are registered and distributed; the Company has therefore maintained the Certifications and approvals necessary to distribute in Export Countries, thus keeping the Group's business unaltered.
- with regard to the new Chinese facility which is at an advanced stage of implementation, the Company is currently reviewing the Quality System procedures to allow the distribution, in China, of products made there as soon as the certification has been obtained following the inspection of the site that is envisaged in 2023 by the NMPA.

#### B) Maintaining certified quality systems of DiaSorin Group's manufacturing sites

With reference to the quality system of DiaSorin's sites, the following is a summary table of the number of inspections received at the Group's manufacturing facilities during the last three years carried out by the Notified Bodies and various Competent Authorities of the Export Countries where DiaSorin products are registered and distributed:

Group's manufacturing facilities	2020	2021	2022	Total site
Italy, Saluggia	1	1	1	3
United Kingdom, Dartford	1	1	2	4
Germany, Dietzenbach	1	1	1	3
USA, Cypress	1	3	2	6
USA, Stillwater	1	2	2	5
Luminex facilities (Austin, Chicago, Madison, Toronto)	-	3	6	9
<b>Total year</b>	<b>5</b>	<b>11</b>	<b>14</b>	<b>30</b>

All facilities passed the inspections in the three-year reporting period. No indication of critical issue having an impact on the Group's business was found.

#### C) Improvement and harmonization projects among DiaSorin facilities:

- in May 2021, the Company completed the implementation of the inter-site project initiated in 2018 and sponsored and managed by the "Corporate QA&R&CA" Function with the aim of implementing, in all the Group's sites and at Corporate level, the same software for the harmonized management of QMS aspects on an electronic platform (Smart Solve), sharing the same rules and modes. Compared to the initial project, the Company started the implementation of two additional modules with a focus on Training planning and registration and on the management of the quality system's Documents. The system implementation has been completed in the new Chinese facility in 2022. In January 2022, the Company started the implementation of the platform for the Luminex facilities which will be completed in 2024, in line with the project timeline;
- in 2020, the Company completed the implementation of all the modules envisaged by the BRAVO platform, which has been developed starting from 2018 by the ex "Corporate Global Procurement" function together with the "Corporate QA&RA&CA" function. This platform is shared among all DiaSorin sites as part of the Supplier Management and ensures compliance with the QMS requirements applying to selection, qualification and monitoring of suppliers. The adoption of the module to manage the Supplier Qualification has been launched in 2020 in some of the Group's manufacturing facilities and completed at the beginning of 2022, involving all the remaining immunodiagnostic facilities, including the Chinese site.

#### Supply chain management

The supply chain management is crucial to ensure that products and services purchased comply with the Group's quality requirements and local regulatory requirements.

A screening activity has been carried out to understand the current supply chain management of the Luminex facilities acquired in 2021 and assess the opportunity and the best procedures for harmonizing the Luminex supply chain management at a Group level, to be carried out in cooperation of Quality managers.

The following paragraph provides the main evolutions of the Group supply chain management and the key instruments adopted.

#### Reorganization of the supply chain

In the past years, the organization of the supply chain management of the DiaSorin Group envisaged that "critical" purchases (i.e. products and services with a direct impact on compliance with the requirements of the end product) were mainly managed locally by the Group's manufacturing sites, with the exception of some categories of purchases which, as they are relevant for several manufacturing sites due to the high risk associated with the impact on the finished product or due to the high unit value, were managed before the introduction of DiaSorin S.p.A holding in 2022, at Corporate level, by the former Global Procurement function (today headed by DiaSorin Italia S.p.A.) and represented the largest share of the Group's purchases.

In order to increase supervision and efficiency, the DiaSorin Group has launched, starting from 2017, the reorganization of the entire process of the supply chain management with the aim of centralizing and progressively harmonizing the purchasing processes of production Companies and, consequently, acquiring greater central control over Group's suppliers.





The project, which to date does not include the Luminex Companies and whose implementation continued throughout 2022, is structured along three main axes:



• **Organization**

Redefinition of responsibilities centrally and locally and a central role assigned to the Global Procurement function to handle purchases at Group level; to this end, the corporate Purchasing team has been reorganized and strengthened with new hires in order to implement a central governance activity that works closely with managers at local level, through business reviews and regular meetings. This first stage, completed in 2020, was followed in 2021 by a second stage aimed at identifying staff to reinforce local levels and ensure centralized supervision of some specific purchases with a strong territorial characterization. This stage has been completed in 2022.



• **Process standardization**

Through the harmonization of the different local purchasing processes that had been previously managed independently by manufacturing branches through various tools and information systems; in this regard, purchasing guidelines had been approved and distributed in 2020, with the dual purpose of defining rules to be applied locally within the Purchasing department and instructing on rules, behaviors and best practices those who carry out purchasing activities, even though they do not belong to the Purchasing department; in addition Group Operating Procedures have been issued to enforce part of the Guidelines.



• **Management efficiency**

This topic provided for the identification of purchases that needed to be managed at central level (e.g., suppliers shared by several manufacturing facilities) and those that need to be managed at an intermediate level given the territorial specificity of some supplies. A centralized reorganization has been implemented and the relevant designated employees have been identified on the basis of the above findings.

The project involved the introduction of an IT cloud platform (BRAVO), at Group level, for complete management of relations with suppliers, starting from qualification to the drawing-up of contracts, including negotiation. This long-term project, which initially envisaged 4 modules with the addition of a fifth one, was completed in 2021. After an initial phase during which the platform was implemented at DiaSorin S.p.A. (since 2022 DiaSorin Italia S.p.A.) and DiaSorin Inc. companies in 2020, the adoption of the modules has been extended and completed in all the Group immunodiagnostic sites in 2021, including the Chinese facilities.

Finally, a screening activity will be carried out to assess opportunities and ways to extend the platform and its procedure system also to the molecular manufacturing facilities and to the newly acquired Luminex Corporation.

**Group and local Procedure System**

The Group Operating Procedure "Corporate Supplier Management" and the DiaSorin Group Operating Procedure "Procurement Portal: Supplier Qualification" set out the principles to be applied at Group level for the supply chain management. Both Procedures apply to all purchases of the DiaSorin Group.

The Procedure provides the guidelines to follow at local level in the various stages of the supplier management process and defines a clear allocation of responsibilities between the Company and the relevant Group's Corporate Functions and Departments.

It should be noted that Luminex facilities are excluded from the application of the procedures mentioned above. In this regard, starting from the procedure currently in force at Luminex Companies, DiaSorin is assessing the possibility of harmonizing and aligning as much as possible the procedures of the Companies acquired in 2021 with the procedures of the DiaSorin Group's companies.

Below are the main requirements formalized within the Group Procedures mentioned above:

- use of a multi-functional approach to select suppliers and formalization of criteria and methods adopted in this stage;
- classification of suppliers on the basis of the risk category associated with the quality of product and safety;
- preparation of a documentation mapping the technical requirements of products being purchased. Such documentation shall be included in the contractual documents, along with clauses which contractually bind suppliers to inform DiaSorin of any change in the technical requirements of the product;
- management of supplier changes that have to be approved at local level and communicated to central Departments;
- implementation of activities to monitor suppliers at local level (e.g., acceptance tests, verification of the certifications attached to the products, audits of suppliers, etc.).

To promote higher harmonization with Group processes, each DiaSorin manufacturing site has been required to set up local procedures covering the management of suppliers and purchases of products and services, in order to ensure quality, safety and effectiveness of the finished product on the basis of the Group Procedures.

In 2020, specific procedures had been introduced concerning the use of the BRAVO platform. These procedures have been implemented and extended, in 2021, to all immunodiagnostic sites, in line with the platform implementation.





## 5.3 Results

In 2022, the DiaSorin Group continued monitoring its suppliers both through on-site audits and through remote and documentary audits, consistently with the previous years.

As in 2021, also in 2022 audit activities have been conducted on the basis of a careful risk assessment.

Also in 2022, the Company reported a reduction in the number of supplier audits vis-à-vis the pre-pandemic years, due to the restrictions imposed by the emergency and the consequent difficulties to conduct on-site audits, especially during the months of the year marked by pandemic resurgence, and considering that remote audits may not always replace on-site audits, especially in situations where it is essential to be able to directly verify the manufacturing processes of Supplier. For these reasons in 2022 the number of audits conducted on suppliers were slightly lower compared 2021.

Specifically in 2022, 10 audits were conducted on critical suppliers for the DiaSorin Group (15 in 2021), of which 6 Corporate (9 in 2021) and 4 Local (6 in 2021). The audits revealed no indication of significant noncompliance, in line with 2020-2021 period.



In 2022, Luminex facilities conducted a total of 10 supplier audits (17 in 2021) that can be classified as Local according to DiaSorin procedures.

Following the pandemic emergency that marked the 2020-2021 reporting period and, although to a lesser extent impacted also 2022, variability levels remained high, to which the irregular trend in inflation and the cost of raw material contributed in the context of global level supplies. As a result of the fluctuating phases of economic recovery and contraction experienced in the three-year period, along with the main trends (for example related to the general increase in labor costs worldwide) this variability had direct consequences on purchase costs. However, the Group is now structured to cope with this instability, which is promptly managed in order to minimize its impact on the Group's manufacturing structure.

In addition to these aspects, it should be noted that the Procurement Department endeavored to understand the extent of certain critical points in relation to the animal welfare along the value chain. The Management is assessing the best approach to be adopted in order to meet its stakeholders' expectations in a proper manner, since the DiaSorin Group uses serums of animal origin, albeit in low percentages and in full compliance with current regulations. In this regard, where possible, the Company is working to identify alternatives that are no longer animal-based.

# 6. Customer relations and customer satisfaction

## 6.1 DiaSorin's commitment and reference principles

DiaSorin S.p.A. and Group companies are committed to providing Customers with quality products and services, in addition to a reliable support aimed at creating a relationship of mutual trust, cooperation and technical and scientific professional expertise, paying particular attention to the ongoing evolutions of healthcare.

The main objective of the Group is fully satisfying its customers, creating a relationship based on honesty, fairness, efficiency and professionalism in accordance with the obligations arising under supply contracts between both parties and operating in total compliance with the laws and rules contained in the Code of Ethics.

In order to provide a structured management of all the aspects related to quality of products and services provided, the DiaSorin Group adopts a Quality Management System in compliance with ISO 9001:2015 standards "Quality Management Systems" and ISO 13485:2016 "Medical Devices - Quality Management Systems" and a structured system to monitor customer satisfaction, as described below.

In its relationship with customers the Group is committed to meeting its stakeholders' training and educational needs -current or potential customers, professionals, scientific community and, more generally, citizens- relating to scientific and medical topics; to this end, DiaSorin promotes and supports activities in the field of Public Health.

## 6.2 Instruments adopted

The quality control system adopted by the Group companies covers all operating and supporting processes: from design to manufacturing, launch on the market up to after-sales supervision of the products. Such quality control system extends to all company functions involved in the whole production chain life, also after delivery of the product to the customer and when collecting customer feedback. With regard to improvement processes, monitoring the performance of products on the market and services provided by DiaSorin to its customers is extremely important in order to assess and analyze quality levels.

DiaSorin Group's companies have implemented dedicated methods to ensure that customers feedbacks reach the company, as well as methods to process this information in order to assess whether the product or service meet the customer's expectations. On the basis of the information collected and processed, continuous improvement activities are then planned and implemented.

The Group implemented a dedicated internal procedure in accordance with regulatory requirements and relevant amendments: "DiaSorin Group Customer Satisfaction Survey" that aims at defining the manners through which the Group can regularly monitor the Customer Experience. At least every two year a specific survey is implemented and coordinated by the "Quality, Marketing and Service Corporate" Department. This activity gradually consolidated over time and now is carried out on an annual basis through two survey waves (on a half-yearly basis), which involve different customer segments. The increase in the frequency of the survey enables the Group to promptly implement corrective actions if the survey gives evidence of any critical issues. As from 2022, Customer Satisfaction survey has been extended to all Luminex Companies.

The activity has been carried out and integrated over the years with the support of the Teleperformance company.



The project is organized on two levels:

- **Relational**  
Extended telephone interviews, carried out on a half-yearly basis both to laboratory managers and to users operating with DiaSorin instruments;
- **Transactional**  
E-mail surveys to users who interact directly with DiaSorin staff after technical support. In this case, surveys are addressed to Customers after technical support, over the year.



Surveys concern the following:



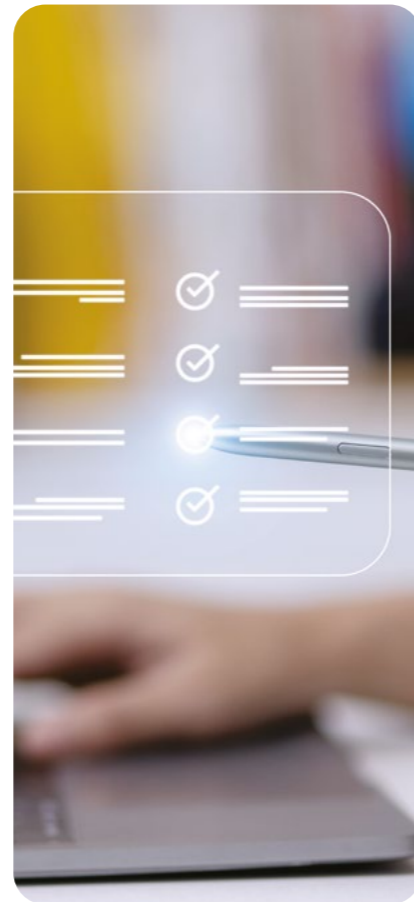
Survey results are tracked in real time on a specific web portal managed by the supplier and are differentiated by country: each Group company has access to data relating to its country. A detailed half-yearly report is submitted to management to assess the results and trends and decide any corrective actions. The portal has been configured so that a negative assessment can immediately report a noncompliance file in the event of a low score. The involved subsidiary is thus required to implement a "recovery plan" that will be disclosed on the Portal.

In light of the half-yearly findings, actions were implemented globally to increase and make interaction with customers more active through the direct involvement of Managers of the concerned area, in order to better intercept emerging needs also from a training point of view.

The Customer Satisfaction Survey has provided the basis for surveys on products, in compliance with the IVD-R Regulation. More details are provided in the above: " Quality of products and processes ".

In addition to this internal procedure, Group companies - in agreement with the relevant Scientific Associations in the sector - actively participate in the organization of events on topics of current interest. These activities aim also at training laboratory staff from a scientific point of view, helping to enhancing skills and furthering the latest scientific information. Events involving leading healthcare professionals, including institutional members (such as the Higher Institute of Health in Italy) are proactively supported.

In 2022, as the pandemic eased off, DiaSorin attended national and international events in addition to digital meetings.



In 2022, among the main international events DiaSorin attended the Clinical Virology Symposium (CVS), the European Congress of Clinical Microbiology and Infectious Diseases (ECCMID) and two congresses organized by the American Society for Microbiology (ASM) and the American Association for Clinical Chemistry (AACC) dedicated to Infectious Diseases and, more generally, chemicals laboratory, also through direct meetings with customers.

Italian initiatives included the events organized by Amcli, Sibioc, Sipmel, Siml, Elas and the Risk Management Forum in Arezzo.

In 2022, DiaSorin implemented, at a global level, communication initiatives targeting urgent care laboratories through Clinical Specialist and Medical Liason Specialist that facilitate communication and exchange of information between laboratories and the clinical world.

### 6.3 Results

In 2022, the Customer Satisfaction survey activity described above involved around 1,200 customers in 20 countries with reference to the Group Companies that carried out the survey in the past. To this, the Luminex Company added approximately 1,200 customers; the selection of Customers involved in the survey had the primary objective of identifying a homogeneous and representative number of Customers (approximately 30%) for each Country where the Group operates directly through its subsidiaries.

The use of the platform developed with Teleperformance highlighted a high degree of customer satisfaction for the services provided by DiaSorin (with the exclusion of Luminex Companies). The overall satisfaction level increased to 8.81 out of 10, from 8.77 in 2021. Luminex Companies reported an overall customer satisfaction equal to 8.46.

DiaSorin's operating and manufacturing activities require the Customer Satisfaction to be constantly monitored. For this reason, the Group aims at repeating this survey every year, assessing customer satisfaction through a regular and centralized process.





# 7. Research, innovation and technological excellence

## 7.1 DiaSorin's commitments and reference principles

Innovation and technological excellence are key drivers in DiaSorin Group's strategy to implement its Mission and Ethical Vision. To this end, the Group is committed to implement a consistent staff policy focused on selecting talented and skilled professionals in the field of Research and Development and that may contribute to developing new technologies, products and processes promoting, at the same time, training and sharing of know-how at both national and international level.

## 7.2 The instruments adopted

Thanks to the Group Innovation Process led by the "Innovation" Function, it is possible to implement structured and quality strategies and plans.

This process is shared by all the Group's businesses and companies and arises from the need to ensure a structured approach to the evaluation of new business opportunities concerning Immuno-diagnostic Kits, Molecular Diagnosis Kits or analysis platforms - allowing, therefore, the start of Product Development activities for the most promising projects, only in terms of value and innovation.

The corporate strategy provides the scope for the selection of innovative ideas that, through the Innovation Process, are gathered through either external sources, such as scientific community networks, Key Opinion Leaders and Accademia, or "internal" sources, directly by the DiaSorin Group functions (Quality, R&D, Marketing, etc.).

Opportunities are assessed through a "Stage and Gate" process, shown graphically in the picture below.

### THREE LEVELS "STAGE & GATE" ARCHITECTURE

PM structure to coordinate activities throughout the funnel

Committees for the collection of innovation ideas





As from June 2021, the Company introduced Gate 0 which allows to:

- preliminary verify that the proposed idea is consistent with the macro strategic indications;
- give a priority level;
- preliminary assess the target indication/utility;
- provide a preliminary budget for the "proof of concept" and "wet chemistry" activities.

A Project Management structure coordinated by the Innovation Function and a dedicated governance ensure that each idea is analyzed and assessed in each gate where the hypothesis or development proposal can advance to the next stage, rejected or put on hold for additional analyses required or deemed necessary.

In Gate 3 the project is included in the Group's PDMP (Product Development Master Plan). This document is monitored and regularly updated by the Corporate R&D Department, which provides information on the Group's active projects for each development phase (pre-feasibility, feasibility, validation, industrialization).

To ensure a structured assessment process, emerging innovative ideas are classified into 3 different standard categories that are valid for both kits and tools:

- **"Expand"** opportunities are ideas of new kits or tools for the market and through which DiaSorin can **expand into the IVD market** (in-vitro diagnostics);
- **"Advance"** opportunities are either ideas of kits or tools that are already on the market but not yet in the Group's portfolio or solutions that are already present in the Group's portfolio and can be integrated with new functions, adjusted to have better performances, or delivered through different technologies to **increase DiaSorin's market shares**;
- **"Sustain"** opportunities are ideas aimed at **improving the efficiency of kits, current tools or industrialization process** in order to offer the market products with better margins for the company while maintaining the same quality features.



Under ordinary conditions, in addition to ensuring that only products of proven value are launched on the market - thanks to detailed analyzes carried out to accurately filter the best ideas - this process makes Product Development more efficient and faster, since gaps, necessary information and relevant variables are analyzed starting from the innovation phase.

Work is divided by projects or processes, creating dedicated cross-functional teams (thus, removing the traditional functional structure) and identifying the actions to be carried out to ensure quality to the process. This is crucial to allow a rapid and effective adjustment to market needs.

The current process carried out at the newly acquired Luminex Corporation is in line with DiaSorin Group's procedure; harmonization and integration of these processes are under way.

## 7.3 Results

In response to the pandemic emergency and thanks to the Group Innovation Process, DiaSorin developed specific projects in response to the needs deriving from the COVID-19 spread (the so-called "COVID projects").

Among these, as part of the development of immunodiagnostic tests, in January 2021 DiaSorin launched the LIAISON® SARS-CoV-2 TrimericS IgG test, a new quantitative serology test, available in markets accepting the CE Mark, for determination of IgG antibodies against SARS-CoV-2. The test determines and quantifies the long-term immune response against the virus.

In March 2021, the LIAISON® SARS-CoV-2 Ag antigen test received Emergency Use Authorization in the United States. The test, which had been launched in 2020 with CE mark, is used for detection of COVID-19 infection in symptomatic patients within 10 days of symptom onset.

In April the new LIAISON® IQ Immunodiagnostic POC (Point-Of-Care) platform was launched in markets accepting CE mark, together with the first LIAISON® Quick Detect COVID TrimericS Ab test, for the detection of IgG antibodies against SARS-CoV-2.

The test offers a solution to detect both the immune response to a natural infection and to COVID-19 vaccines. This test was followed in May 2021 by the launch of the new LIAISON® Quick Detect COVID Ag antigen test on the LIAISON® IQ platform for markets accepting CE mark.

COVID Projects in the field of molecular diagnostics include the launch of two additional tests: Simplexa™ SARS-CoV-2 Variants Direct (RuO) and Simplexa™ COVID-19 & Flu A/B Direct. The Simplexa™ SARS-CoV-2 Variants Direct (RuO), launched in May 2021, enables detection and discrimination of four SARS-CoV-2 mutations associated with circulating virus variants. The assay helps to streamline and speed-up the pre-selection process of positive samples that need further sequencing, maximizing the effectiveness of monitoring programs for the spread of COVID-19 variants. The Simplexa™ COVID-19 & Flu A/B Direct, available from September in countries accepting CE mark and approved for use on the LIAISON® MDX platform, allows for the in vitro qualitative detection and differentiation of SARS-CoV-2 RNA segments and Flu A/B virus from nasopharyngeal swabs (NPS) without the need for off board extraction; the test will be submitted to the FDA for approval.

Although the pandemic emergency significantly impacted also 2021, projects not related to COVID-19 continued to be on track. Among these, in the immunodiagnosics field, the Group received FDA approval in February 2021 for its LIAISON® Lyme IgM and LIAISON Lyme IgG serology tests for Lyme disease.





April 2021 saw the launch of the new LIAISON® LymeDetect assay based on QuantiFERON technology. The test, which has been developed in partnership with QIAGEN and is available in markets accepting CE mark, combines both detection of IgG and IgM antibodies and cellular immunity for the early diagnosis of Lyme Borreliosis.

In June 2021, the LIAISON® Murex AntiHEV IgG & IgM test was launched on LIAISON® platforms in all countries accepting CE mark: it is the first CLIA fully automated high-throughput solution for the diagnosis of Hepatitis E (HEV).

November 2021 saw the launch of the LIAISON® MeMed BV, the first high throughput blood test to differentiate between bacterial and viral infections, in countries accepting CE mark. This host-protein signature-based assay has been developed with MeMed following the license agreement announced in September. The test is available on the LIAISON® XL platforms. The FDA approved the test in July 2022; the test provides a valuable tool in the proper use of antibiotics and in the antimicrobial resistance.

Finally, again at the end of November, DiaSorin received FDA approval to extend the use of the LIAISON® QuantiFERON-TB Gold Plus test to the LIAISON® XS platform, thus widening the accessibility of blood-based Latent Tuberculosis infection testing in the U.S.

Products under development in 2022 include:

- HCV HT: high throughput test based on the LIAISON® platform for detection of antibodies against Hepatitis C proteins;
- TrAb: Test on the LIAISON® platform for the detection of Autoantibodies to the THS reception in serum or plasma;
- Aldosterone (anti-metatype antibodies): test designed to get higher sensitivity of the LIAISON® Aldosterone Assay through anti-metatype antibodies capable of improving the signal by minimizing the distance in relation to mass spectrometry;
- MR-pro ADM: serology test on the LIAISON® platform for determination of severity and prognostic biomarker for severe infections and sepsis.
- Legionella (Urinary Antigen Test): Test on the LIAISON® platform for detection of direct antibodies against Legionella antigen in urine, specific for *L. pneumophila* SG01 and not for -01 and other pathogens (e.g., *L. micdadei* and *L. longbeachae*).

The strategy to expand the diagnostic testing offer is paired with the strategy to further develop the Group's analyzers platform, with the aim of entering new market segments. In particular, the new LIAISON® XS platform, designed for small laboratories, was launched in Europe in 2019. Its commercialization outside Europe, in particular in the United States and China, began in 2020 and continued throughout 2021. A further evolution of DiaSorin's platform concerns the development of new solutions to strengthen DiaSorin's presence in segments that are already covered by the LIAISON® XL.

In response to the pandemic, Luminex has developed multiple projects on its own platforms. In the first quarter of 2021, Luminex launched a project to add the SARS-CoV-2 target to the ARIES® Flu A/B and RSV panel, in view of the transition of future customer demand from COVID testing only to respiratory panel, including COVID; the development of this project started in April 2021 and ended with its commercialization at the beginning of 2022.

On the NxTAG® platform annual bio-surveillance identified a change in the target, therefore the NxTAG RPP-CoV panel was updated with additional targets. The NxTAG RPP-CoV V2 was developed in the first quarter of 2021 and is scheduled to be launched on the market in 2023.

As for RuO (Research Use Only) products, the Guava® SARS-CoV-2 Multi-Antigen Antibody Kit was developed as a research tool for Guava customers and launched in June 2021. It is a novel bead-based immunoassay for flow cytometry, which detects IgG, IgM and IgA antibodies against three SARS-CoV-2 antigens in serum and plasma samples.

In addition to the "COVID Projects", Luminex continued to develop the LIAISON® PLEX menu; it includes the RP Flex test, which now includes the SARS-CoV-2 target, the GI Flex test, and the blood culture product family, including Gram positive (BCP), Gram negative (BPN), and yeast (BCY) products. In the xMAP® product family, the new INTELLIFLEX® instrument was launched in the second quarter of 2021 through our new partnership channel.

Further details on new products developed in the three-year reporting period are provided in the Reports on Operations of the DiaSorin Group. The pipeline of initiatives to be assessed includes more than 50 ideas in the immunodiagnostic and molecular diagnostic areas, both as regards kits and instruments.

In 2022, 24 new ideas have been approved for the development of products/instruments to be included into the PDMP.



The following provides the number of PDMP projects on product development at December 31 for each reporting year:

Reagents for Immunoassay	2020	2021	2022
Pre-feasibility	2	2	3
Feasibility	10	10	0
Validation	4	7	7
Industrialization	4	0	3
<b>TOTAL</b>	<b>17</b>	<b>19</b>	<b>13</b>

Reagents for Molecular*	2020	2021	2022
Pre-feasibility	2	1	5
Feasibility	-	6	5
Validation	3	6	5
Industrialization	17	18	16
<b>TOTAL</b>	<b>22</b>	<b>31</b>	<b>31</b>

\* Including: Assays, ASRs ("Analyte Specific Reagents"), Aries, Verigene and Non-Automated


Instrument projects (Immuno + Molecular + Licensed Technologies)	2020	2021	2022
Pre-feasibility	1	2	5
Feasibility	12	19	13
Validation	15	24	24
Industrialization	-	-	-
<b>TOTAL</b>	<b>28</b>	<b>45</b>	<b>42</b>

## 8. Employee management

### 8.1 DiaSorin's commitments and reference principles


The DiaSorin Group's value increased proportionally to the value of people who worked and still work at DiaSorin. Following the acquisition of Luminex, DiaSorin has become even more international, strengthening its presence both in the U.S. and in Europe. Against this new backdrop, the challenge of the Human Resources is to drive the company culture evolution through the development of a People Strategy that takes into account diversity and is able to handle such diversity in an inclusive manner, fostering people talent.

People growth is part of DiaSorin's history and is driven by three main guiding principles that apply to the whole Group:




**LEADERSHIP**

management competence, that is a mix of expertise and sensitivity, business acumen, skills and experience, which makes it possible to recognize and assess the contribution of each single individual in relation to a collective result;



**ENGAGEMENT**

sense of belonging with a strong identification with "the Diagnostic Specialist" mission, as well as the ability to outline a clear long-term Vision with agility and flexibility to achieve common and shared objectives;



**TALENT**

ability to turn the strategy vision into concrete action, thanks to the distinctive skills of People who work with passion and energy, without making any compromises between speed and quality of execution. The work of each employee is crucial to achieve the end result.

This commitment, which is formalized in the Human Resources Strategy and has a Culture of Merit as key element, aims at nurturing and developing a culture of excellence and adopts the guidelines provided in the "DiaSorin Leadership Model", a solid foundation for our company culture along with the Company's Code of Ethics.

The "DiaSorin Leadership Model" describes the execution capacity, pragmatism, focus on details, skills, sense of belonging, proactivity and energy, integrity that are at the core of the Group Entrepreneurial Spirit.

The evolutions occurred over the last years required to integrate different skills and expand the list of the guiding Values with new elements that are part of a new "Managerial Style" such as:

- **Innovation**, that is the ability to find new solutions and new approaches, without fear of challenging the *status quo*;
- **Ability to inspire colleagues**, activating empowerment processes of a growing number of people.



It should be noted that following the Luminex acquisition and given the increasingly international scope of the DiaSorin Group, an important project of cultural integration started in 2022. The project will continue in 2023 and will entail a thorough study of the current Leadership Model of the DiaSorin Group and its subsequent update. In particular an analysis aimed at setting the universe of Group's value is being implemented. The objective is to identify values that are common to all employees in the different countries so that such values can guide the employees' daily work.

The "DiaSorin Leadership Model" has always had the ambitious objective of:

**Stimulating minds** of people who work within the Company;

**Generating motivation** towards the common Good;

**Fostering creativity and planning** on the basis of a vision of the future intended as power to see and desire the DiaSorin of tomorrow.



In addition to the above, the adoption of a Model shared among the Group's employees makes it possible the real dissemination and sharing of corporate culture and common value.

The Human Resources management refers to the Group's Code of Ethics which sets out a set of rules and standards of conduct to which the Group is required to abide by, concerning:

- **Employee management policies:** *"Any form of discrimination against employees or staff members is prohibited. All decisions regarding personnel management and development are based on considerations of merit and/or correspondence between expected profiles and those of staff members. The same consideration applies to the decision to assign employees to different roles or positions".*
- **Employee empowerment and management:** *"In managing hierarchical relations, company stakeholders undertake to guarantee that authority is exercised fairly and correctly, avoiding any type of abuse. Requesting, as something due to a superior, services, personal favors or any other form of conduct that infringes this Code of Ethics constitutes an abuse of position of authority. Each manager is required to use and fully exploit all the professional competencies of the structure, activating available levers to promote development and professional growth of personnel".*
- **Equal Opportunities:** *"DiaSorin is committed to providing equal opportunities to all its employees, both at the workplace and as regards career advancement. The supervisor shall ensure that, with regard to all aspects of employment such as recruitment, training, remuneration, promotion, transfer and termination, employees are treated according to their ability to meet job requirements, avoiding any form of discrimination, in particular discrimination based on race, sex, age, nationality, religion and personal beliefs".*

In 2022, the DiaSorin Group undertook to define an ESG 2023-2025 plan, approved by the Board of Directors in December 2022. Among the new elements, the Plan (described in Chapter 2 of this Non-Financial Statement) envisages specific areas of intervention which will be implemented in the future in the HR field.

It should be noted that in 2022, the Remuneration Policy of the Group's employees has been updated according to the core philosophy of the Culture of Merit and based on the following foundations:

## CULTURE



the sustainable success of the DiaSorin Group goes hand in hand with the aspirations and personal fulfillment of its people. It is aimed at the common good. Company leaders, at every level, have the task of seeking excellence and nurturing relationships within the corporate community, also through personal growth and promotion of the skills within the company, or that are necessary to the company's evolution. In this way, the managerial action concretely expresses the company culture and becomes a Model and a visible, coherent, inspiring example for both internal and external stakeholders.

## PEOPLE CARE



people care is reflected in the initiatives aimed at improving employees' well-being and retention. Particular attention is paid to the work-life balance for a positive and rewarding employee experience. These actions are aimed at strengthening the sense of belonging and the commitment to our mission to be "the Diagnostic Specialist".

## DIVERSITY & INCLUSION



the company undertakes to recognize and promote each actual and future employee's uniqueness. Company processes, at a global level, are therefore aimed at creating a heterogeneous and inclusive environment. This objective can also be achieved through the use of innovative technologies to improve connections among Group's employees worldwide. The purpose is to stimulate emotional intelligence of each individual and ensure a free space for expression, enhancing individual strengths and fostering sharing, creativity and innovation.

## 8.2 The instruments adopted

The following provides the DiaSorin Group's main instruments to manage and reduce risks (or where applicable, to address opportunities) as detailed in paragraph "Identification of risks and opportunity" in relation to employee-related topics.

### "DiaSorin Leadership Model" and Performance Management

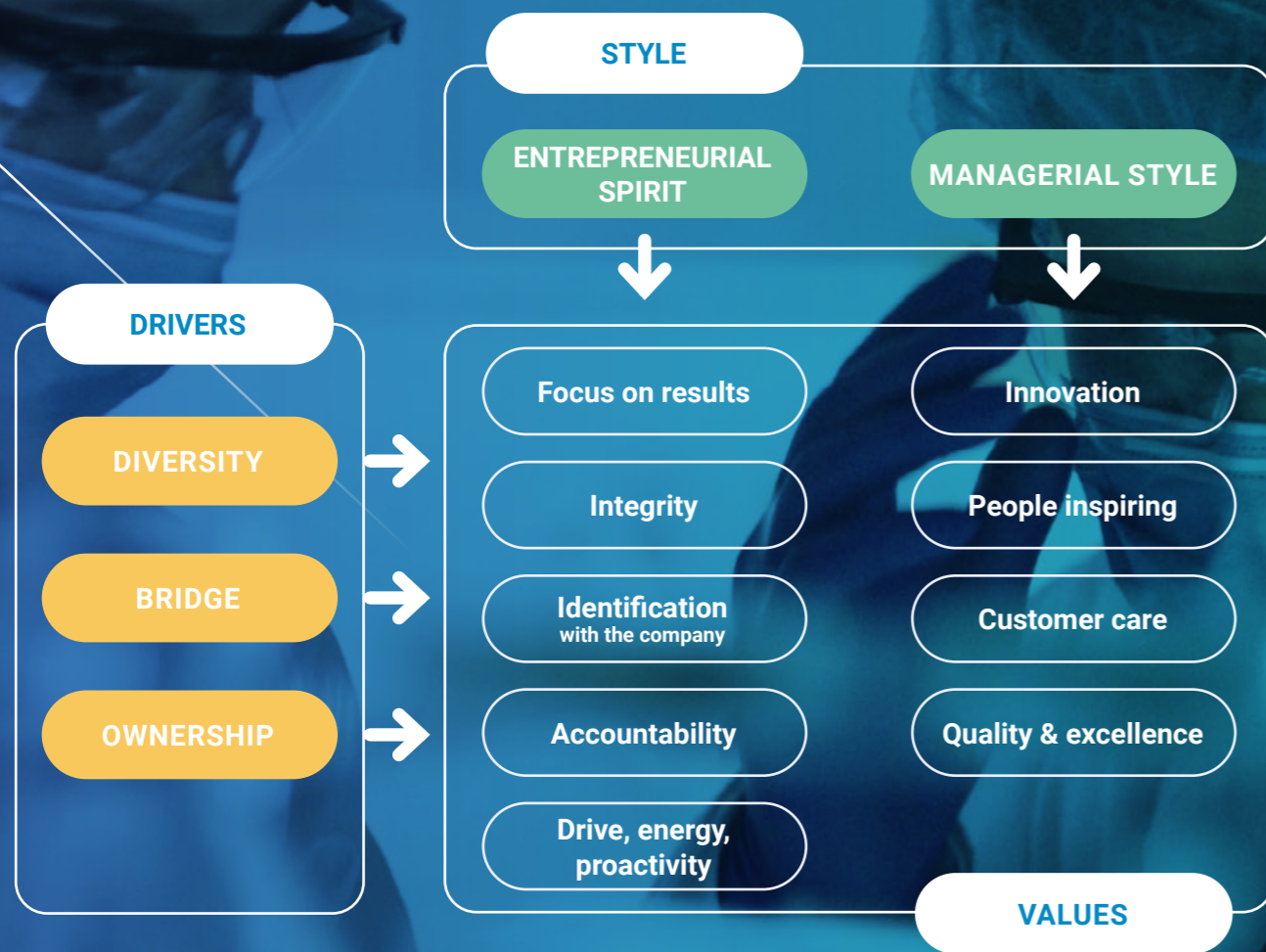
The Leadership Model adopted by the DiaSorin Group is a balanced mix of entrepreneurial spirit and managerial skills that are part of the Company's DNA, which underpins the processes involved in Talent enrichment and development.

Specifically, the Leadership Model's main objectives are the following:

- creating a common language to share DiaSorin managerial style;
- clarifying expectation on objectives and results;
- making the recruitment process easier, by sharing the values and characteristics required to candidates;
- structuring the assessment of soft skills;
- fostering the culture of assessment and merit.







The Model is the result of a process started in 2010, through the direct observation of the Group's people, and continued throughout the years through the identification and definition of its values, the development and launch of a performance management system and managerial education programs. In 2019, the assessment of performance and behaviors consistent with the Leadership Model were extended to all Group employees.

This approach defines individual development plans featuring qualified, fair and inclusive training to provide an opportunity to foster each employee's talent.

DiaSorin adopts a Performance Management Process (P.M.P.) which is carried out annually and is addressed to all Company employees through the PMP Lead (employees with a variable compensation) or PMP You (all other employees). The PMP Lead and the PMP YOU assess the soft skills that are consistent with the company culture and encourage managers and teams to a constant dialogue about their contribution to the company growth and their behaviors to achieve the objectives set. The purpose of this process is to identify opportunities for performance development and enhancement. In 2022, the Performance Cycle involved for the first time all the Group's companies, with formally aligned guidelines, deadlines and procedures for both DiaSorin and Luminex.

To support the Performance process, HR information system are used for the standardization of the assessment process of each employee's performance and behavior.

#### ***Training activities***

The DiaSorin Group is committed to providing quality, fair and inclusive education that may represent a learning and development opportunity for each employee. Skills development is one of the key pillars of DiaSorin mission.

For this reason, training needs of each employee are analyzed extremely thoroughly on the basis of business priorities, inputs from Heads of Department and taking into account objectives deriving from the regular assessment process.

Every year, technical and cross-functional training activities to support business are planned and developed in response to emerging macro themes/training focus.

Training programs are held by either internal or external qualified staff, through mixed mode learning, either remotely (Google Meet, Teams or Development e-learning) or in person, giving priority to in-house training paths in order to enhance employees' knowledge and skills.

An example of in-house training is training addressed to technical staff in charge of equipment installation and maintenance at the customers' premises in each region where DiaSorin is present. The employees in the Service area, in fact, undergo training that is entirely managed and monitored by colleagues who work in the same area at Corporate level.

Conversely, external training covers various areas.

In 2022, the courses covered performance management, courses aimed at improving leadership skills for the Management, handling human relations and promoting dialogue among colleagues and increasing the employees' sense of belonging, as well as health and safety courses.



As regards the tools used to ensure employees' access to in-person and remote training, each site continued to use multimedia platforms considered to be most effective on the basis of the Group guidelines on training activities.

In 2022, the following are examples of training courses aimed not only at improving technical skills, but also at reinforcing the employees' soft skills:

- People Empowerment
- Time Management
- Leadership
- Communication
- Change Management

In 2019, the Company implemented a training program named European Platform Training Academy involving Industrial Operations employees of the European subsidiaries with training sessions coordinated by the HR Function and held by external staff. Training programs cover different areas (technical skills, cross-functional, soft skills and people management) and continued in 2022 both remotely and in person.

Given the positive result of these training sessions which not only strengthened the employees' skills, but also contributed to strengthening the sense of belonging towards the Company, in 2021 DiaSorin launched a pilot project on an e-learning platform. On the back of the project's success, the Company intends to extend its scope and introduce an e-learning platform at Group level.



A further training area to which DiaSorin attaches great importance is the so-called "Induction" process by which new Group's employees have an introduction to the company during their first working days. In this regard, both individual Induction programs for Executives and Managers, and specific courses for new hires were provided in 2022 at local level. The Induction program is structured to provide all the tools necessary to new hires to better understand their role and the Corporate Culture. The DiaSorin Group firmly believes that an effective Induction plan is an essential tool for enhancing and retaining its talents.

The Group's crossover training activities linked to HR processes and related information systems continued throughout 2022.

Training carried out on the system did not focus exclusively on technical issues related to its functioning, but it was also an opportunity to share the corporate culture underpinning the HR processes managed by the system. Examples are the numerous training activities for performance management provided to the DiaSorin Group's Managers who are responsible for properly assessing the performance of their teams, through a constant dialogue with their employees and feedback sharing. In addition to the necessary technical and procedural instructions, training covered soft skills-related aspects that can ensure a perfect motivational alignment between corporate strategy and the activities of each single employee, team and Function by promoting constant and transparent dialogue.

## INDUCTION



The integration between HR information systems of Luminex and DiaSorin began in 2022 and will continue in the years to come. The integration ensures that all the processes are homogeneous not only in compliance with the guidelines and the deadlines provided, but also through the use of the same system for all the Group. On this occasion, the company will carry on a project to analyze the information system modules and update the processes for their integration. The activity will involve different colleagues from the HR Function all over the world, in order to gather feedback and points of view reflecting global needs.

### ***Organizational evolution and change management***

The Company business sector is constantly evolving and requires innovative solutions to be implemented quickly and with the highest quality of execution, thanks to the adoption of increasingly advanced organizational schemes.

To this end, the Group has evolved with an international vision and today operates into all the continents through 45 companies, 4 branches, 10 manufacturing facilities and 9 R&D centers and is characterized as a European-American Group.

In particular, in 2022, the Company undertook to manage several challenges and opportunities at a global level, given its renewed internal and external environment and business strategies. In particular, in relation to the Lumine acquisition, the integration of business, organizational and cultural activities continued in 2022. Lumine is highly complementary to DiaSorin's business and the integration process currently in progress has allowed to combine and enhance skills and expertise, creating substantial synergies for the business, in particular in relation to instruments development and cross-fertilization.

In addition to this, the Group also worked on completing the contribution in kind of the business branch of DiaSorin S.p.A. in DiaSorin Italia S.p.A, a wholly-owned direct subsidiary of the Company. DiaSorin S.p.A. continues to be in charge of the definition and the development of the strategic orientation, and coordination activities for the benefit of the entire Group, while the management of the operating activities currently carried out by the Company in Italy and in the United Kingdom has been delegated to DiaSorin Italia S.p.A. (similarly to the current practice in place with the subsidiaries operating in the other geographical areas).

It should also be noted that with reference to the activities required to open the Chinese industrial facility, in 2022 the main activities for the definition of the organizational structure and Talent Acquisition of key roles have been completed. The Company continues to work on training and recruiting to ensure that the operations of the site go on without disruptions.





### **Welfare and benefit initiatives**

The DiaSorin Group provides different types of defined-contribution and defined-benefit plans, in accordance with the local conditions and practices in the countries in which it operates. Defined-benefit pension plans are based on the length of the working lives of employees and the wages earned by employees over a predetermined period of service. Pension plans include the provisions for employee severance indemnities in Italy, the "Employment Rights Acts 1996", the "Employment Relations Act 1999" and the "Children and Families Act 1999" in the U.K., the "Alecta" system in Sweden, the "U-Kasse" pension plan and the "Direct Covenant" system in Germany, medical plans and insurance, life insurance and pension plans in the U.S. according to the "Affordable Care Act" and the "401kPlan".

For defined-contribution plans the Company pays contributions to public or private insurance institutions pursuant to a statutory or contractual obligation or on a voluntary basis.

In order to strengthen employees' engagement and well-being, several Group companies implemented initiatives to integrate the healthcare programs provided by local legislation, such as preventive healthcare programs and family support.



With reference to the initiatives launched in each country, the following should be mentioned:

- in the U.S., Luminex is committed to supporting all employees enrolled in structured programs, such as Employee Assistance Program (EAP), "Family Adoption Support" and "Well on Target", designed to support employees in healthy lifestyle choices.
- in England, the Company offers its employees supplemental medical and dental insurance and vouchers aimed at supporting employees' children, as part of the Benefits plan, and access to purchase portals at reduced prices.
- The Chinese subsidiary expanded the panel of services for medical insurance cover and for employees on business trip. Employees can undergo annual medical checkups and have benefits for sporting activities, free of charge. In 2022, the Company promoted also Team Building activities and Recognition programs.
- In Italy, in 2022, the company negotiated the renewal of its Corporate Welfare Plan, through an active and constructive dialogue with the social partners. In 2023, the monetary amount disbursed by the company ("flexible benefit") to each employee, will progressively increase on an annual basis, reaching 650 euros per year in 2025. Furthermore, it should be noted that the Company further expanded the services provided in the field of health, training, culture and leisure, with the provision of fuel and supermarket vouchers. The Company is committed to constantly updating its Corporate Welfare Plan to promote its employees' wellbeing.

### **Dialogue with the social partners and focus on employees' needs**

In a context where the labor market is increasingly uncertain and the Company is required to employ increasingly specialized skills, again in 2022, several activities aimed at retaining and attracting talents have been completed, fostering dialogue with employees.

For this reason, dialogue with social partners is a crucial tool. To this end, personnel in charge of managing relationship with Trade Associations, where existing on the basis of local regulations, maintains an ongoing dialogue with Trade Associations, both in standard and in any extraordinary situations, according to a constructive and collaborative approach.

In particular, in 2022, the Company implemented a group policy introducing and formalizing a hybrid work model, as an integral part of the Employee Value Proposition. This has allowed the Company to ensure productivity, flexibility and work-life balance as well as attention to the environment and Sustainability.

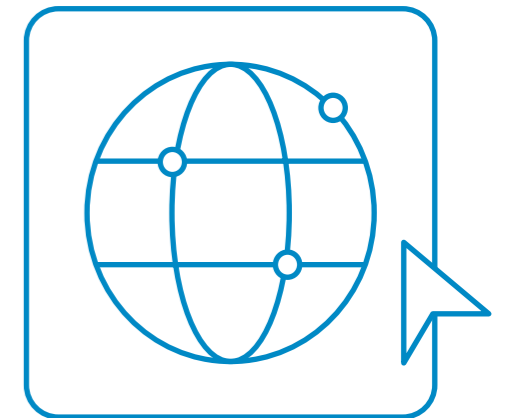
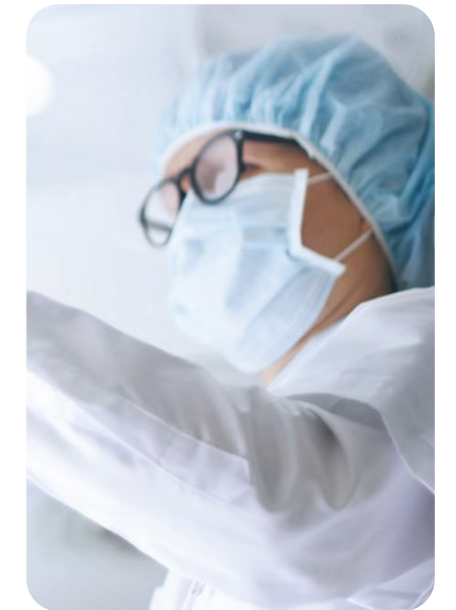
In addition to the dialogue with social partners, DiaSorin makes use of direct communication channels to listen to its employee. These channels are structured depending on the country where the Group operates. For example, at a local level, specific initiatives continued, such as the initiative called "Magic Box", which provides the employees of the Chinese branch with the opportunity to contribute to the achievement of the expected excellence results through proposals aimed at improving both company processes and programs.

The English branch has implemented a forum dedicated to employees and a feedback system. Quarterly meetings involving employees and their branch Manager have been set up to foster dialogue and feedback sharing. In 2022, the Company continued the actions aimed at further developing the DiaSorin brand externally, such as the update of the website [www.diasoringroup.com](http://www.diasoringroup.com) and the use of social networks such as LinkedIn.

### **Diversity and inclusion**

The DiaSorin Group recognizes the individual value that each employee brings to the Company and encourages initiatives and behaviors capable of creating an environment where everyone is actively included, in order to develop small ideas and achieve great results in terms of innovation. The Company firmly believes that the best solutions come from different perspectives, without fear of asking and answering tough questions and jeopardizing the *status quo*. Understanding and fostering Diversity and inclusion within the Group is a key element for the cultural integration between DiaSorin and Luminex.

In fact, DiaSorin builds its sustainable success on the Culture of Merit, and on values such as excellence, innovation and diversity, as a driving force for growth and as a key element to confirm, always with new goals, its positioning as a top Diagnostic Specialist.





For effectively managing diversity and inclusion, DiaSorin implemented anti-harassment/bullying policies regulating the behaviors that employees must adopt to promote a positive workplace. DiaSorin is also committed to implement specific policies to meet the different needs of the countries where the Group operates. Some Group companies implemented training courses on this topic. In North America, DiaSorin completes the Affirmative Action Plan on an annual basis in order to analyze the internal diversity of its workforce and identify strengths and weaknesses. In addition, the company works closely with recruitment agencies dedicated to promote and enhance Diversity and facilitate access to the labor market for people with disabilities and former military fighters. In the UK, initiatives have been organized to promote Diversity, in addition to specific courses on this topic, such as "Equality and Diversity" which has become an integral part of soft skills training provided to employees. In the German branch, the Induction program includes diversity training for all new employees.

## 8.3 Results

The tables that follow show the main data on employee management in 2022 and in the periods provided for comparison.

### Information on Group's employees

Number of employees by gender								
2020			2021			2022		
Men	Women	Total	Men	Women	Total	Men	Women	Total
1,141	925	2,066	1,920	1,438	3,358	1,930	1,456	3,386

Employees by category	2020			2021			2022		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Executives	85	31	116	159	66	225	160	59	219
White collars	834	746	1,580	1,324	1,183	2,507	1,347	1,235	2,550
Blue collars	222	148	370	437	189	626	423	194	617

Employees by age	2020			2021			2022		
	Executives	White collars	Blue collars	Executives	White collars	Blue collars	Executives	White collars	Blue collars
<= 29 years old	0	140	101	0	266	154	0	257	157
30 - 50 years old	56	1,026	175	117	1,587	313	99	1,607	296
>= 50 years old	60	414	94	108	108	159	120	690	164

Disclosure 405-1 Diversity of governance bodies and employees of GRI Standard 405: Diversity and Equal Opportunities 2016

Employees by contract type	2020			2021			2022		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Number of employees with permanent contract	1,123	914	2,037	1,864	1,375	3,239	1,900	1,422	3,322
Number of employees with fixed-term contracts	18	11	29	56	63	119	30	34	64

Employees by type of employment	2020			2021			2022		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Number of full-time employees	1,135	889	2,024	1,914	1,399	3,313	1,920	1,424	3,344
Number of part-time employees	6	36	42	6	39	45	10	32	42

Disclosure 2-7 Employees

Employees by education	2020			2021			2022		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
University graduates	782	650	1,432	836	698	1,534	1,293	1,056	2,349
Biology	169	213	382	186	252	438	294	360	654
Chemistry	60	48	108	59	47	106	96	79	175
Biochemistry	59	71	130	59	63	122	87	87	174
Economics	66	36	102	56	41	97	58	42	100
Engineering	197	57	254	203	68	271	331	99	430
Other degrees	231	225	456	273	227	500	427	389	816
Technical graduates	126	77	203	132	85	217	239	136	375
General graduates	183	171	354	144	126	270	156	112	268
No degree	50	27	77	51	29	80	78	38	116

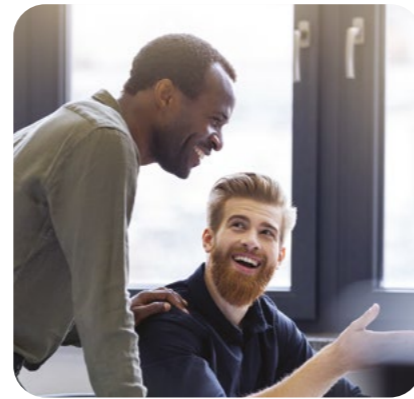
Please note that, for FY22, employees by education include also Luminex data. However, as this information was not historically collected in the information system of the newly acquired company, Luminex has decided to collect the data through online questionnaire. Information was collected for about 80% of employees. In FY23 the data will be included in the information systems.

### Dialogue with the social partners

33% of the Group's employees are covered by collective bargaining agreements and represent about a third of the Group's companies.

	2020	2021	2022
Employees covered by collective bargaining agreements or similar agreements (%)	49%	33%	33%

Disclosure 102-41 Collective bargaining agreements of GRI Standard 102: General Disclosures 2016



### New hires, termination and turnover

The new hire rate for 2022 is 25% (15% in 2021 and 18% in 2020). It should be noted that in 857 new hires, about 10% are related to the integration process which required the employees migration from European Legal Entities of Luminex to those of DiaSorin. These are therefore intra-group movements.

The following provides new employee hires by gender and age:

Number of employees hired in the year	2020			2021			2022		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
<b>Total</b>	201	161	362	295	208	503	515	342	857
<b>By age:</b>									
<b>&lt;= 29 years old</b>	67	55	122	101	80	181	126	100	226
<b>30 - 50 years old</b>	110	75	185	141	109	250	288	192	480
<b>&gt;= 50 years old</b>	24	31	55	53	19	72	101	50	151

Disclosure 401-1 New employee hires and employee turnover del GRI Standard 401: Employment 2016

In 2022, the average turnover rate was equal to 24% (16% in 2021 and 11% in 2020).

It should be noted that in 2022 DiaSorin was subject - like other international companies - to the Great Resignation phenomenon, with particular reference to the United States.

The following table provides the turnover rate by gender and age:

Turnover rate	By age			By gender		
	<= 29 years old	30-50 years old	>= 50 years old	Men	Women	Total
	34%	24%	21%	26%	22%	24%

It should that of 829 people ceased in the year, about 11% is related to the employees migration from European Legal Entities of Lumines to those of DiaSorin. These are therefore intra-group movements.

The following provides the number of ceased employees by gender and age:

Number of employees ceased in the year (*)	2020			2021			2022		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
<b>Total</b>			232	315	236	551	504	325	829
<b>By age:</b>									
<b>&lt;= 29 years old</b>				71	51	122	79	62	141
<b>30 - 50 years old</b>				158	130	288	291	189	480
<b>&gt;= 50 years old</b>				86	55	141	134	74	208

Disclosure 401-1 New employee hires and employee turnover of the GRI Standard 401: Employment 2016

(\*) The detailed disclosure of the indicator has been integrated starting from 2021 report.

### Training activities

Number of training hours by category	2020			2021			2022		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
<b>Executives</b>	2,705	1,879	4,584	3,391	2,669	6,060	4,054	2,325	6,379
<b>White collars</b>	48,473	38,677	87,150	68,166	69,825	137,991	88,935	62,770	151,705
<b>Blue collars</b>	27,837	26,638	54,475	27,622	20,175	47,797	29,351	18,544	47,895

Number of training hours by type	2020			2021			2022		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
<b>Induction programs</b>	2,313	2,555	4,868	2,873	2,884	5,757	3,565	3,156	6,721
<b>Training on environment, health and safety</b>	12,252	7,205	19,457	19,588	16,570	36,158	3,862	3,044	6,906
<b>Technical-professional training</b>	19,146	11,722	30,868	18,446	15,134	33,580	51,641	19,903	71,544
<b>Foreign language courses</b>	83	96	179	220	181	400	215	276	491
<b>Managerial training</b>	3,460	2,891	6,351	7,658	8,056	15,714	1,569	2,570	4,138
<b>Other</b>	41,761	42,725	84,486	50,394	49,845	100,239	61,489	54,561	116,180



## 9. Environment, health and safety

### 9.1 Handling the COVID-19 pandemic

Also in 2022, as well as in the previous two years, the situation caused by the evolution of the SARS-CoV-2 (COVID-19) pandemic had an impact on the whole Group.

Specifically, DiaSorin has been considered a strategic company due to the business sector in which it operates and has always continued all activities by adopting rules of conduct and prevention, in order to protect all workers and continue to supply Hospitals and Laboratories all over the world with its diagnostic tests, in full compliance with regulations applicable in the different Countries and with the ongoing legislative developments occurred during the year in response to the pandemic situation.

The basic principle of prevention adopted by the DiaSorin Group during the pandemic was based on **prevention, monitoring, information and training strategies**. The Group, working closely with workers' organizations, implemented these levers with firmness, determination, discipline and transparency, asking for all employees' collaboration in adopting safe behaviors both inside and outside the workplace.

In order to reduce contacts between people and consequently the spread of the virus, Smart Working was widely adopted throughout the Group during the pandemic.



From the pandemic onset and on several occasions according to its evolution, all Group employees received regular communications regarding rules of behavior and prevention to be adopted. Particular attention was also paid to the following aspects:

- monitoring each case and providing instructions on how to manage cases with symptoms or risk situations based on close contacts or places visited;
- measures for sanitation and hygiene of environments and of equipment;
- rules on the use of personal protective equipment and disinfectants;
- measuring body temperature at the entry to workplaces;
- rules on social distancing and use of common spaces;
- rules on isolation between buildings, departments and adoption of shift work;
- restrictions on business trips and specific approval process and detailed planning in cases where travel is deemed necessary for the performance of business activities, always in compliance with the evolution of the pandemic situation;
- rules on the use of IT systems to hold meetings remotely (video conferences, hangouts and others);
- restrictions and rules on supplier access to Group sites, through the definition of an approval process in the event that entry to the site is necessary for specific business purposes;
- rules and behaviors on how to carry out activities at customers' premises.
- constant communication addressed to employees of each country, regarding the anti-covid vaccination plans in the various Countries.

Average training hours	2020			2021			2022		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Executives	32	61	40	21	40	27	25	39	29
White collars	58	52	55	51	59	55	66	52	59
Blue collars	125	180	147	63	107	76	69	96	78

Disclosure 404-1 Average hours of training per year per employee of the GRI Standard 404: Training and Education

#### The Performance Management System

Employees receiving regular performance and career development reviews (%)	2020			2021			2022		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Executives	96%	97%	97%	101%	102%	101%	101%	107%	103%
White collars	97%	98%	97%	98%	95%	97%	105%	94%	100%
Blue collars	95%	81%	90%	94%	92%	93%	92%	83%	89%

Disclosure 404-3 Percentage of employees receiving regular performance and career development reviews of the GRI Standard 404: Training and Education

The indicator concerns employees with a portion of variable remuneration (i.e., MBO, Incentives) and, where applicable, employees who, also on the basis of the agreements with social partners, were subject to a formal assessment of their performance during the reporting period, regardless of the presence in the Company at December 31, 2022. Company employees with a length of service of less than 3 months do not receive a performance assessment in the current year.

#### Diversity and Equal Opportunities

Ratio salary man/woman	2020	2021	2022
White collars	93%	88%	89%
Blue collars	85%	89%	91%

Disclosure 405-2 Ratio of basic salary and remuneration of women to men of the GRI Standard 405: Diversity and Equal Opportunities 2016





In addition, the specific health surveillance protocol for COVID-19 cases has been reviewed and updated several times, in compliance with local regulatory requirements and constant developments. For an effective prevention of contagion and in line with the provisions of the various countries, the Company provided guidance to its employees on monitoring any COVID-19 infections and on returning to work after confirmed COVID-19 infection.

DiaSorin has adopted these obligations in full compliance with the local regulatory provisions in the countries where the use of a special Pass is envisaged (e.g., Green Pass) for access to company premises, providing for specific checks at the entrance and also random checks; such controls are adopted for both internal and external staff.

In addition to inform employees on the COVID-19 prevention measures, the Group delivered intense specific training activities in 2022, in particular to new hires during the induction activities.

All the activities involved workers' representatives, in particular in the Italian offices of Saluggia and Gerenzano the activities with Workers' Safety Representatives have been integrated with periodic updating meetings with the Trade Union Representatives Organizations. Workers are actively engaged in health and safety topic also in the other countries where the Group is present, in compliance with national regulations.

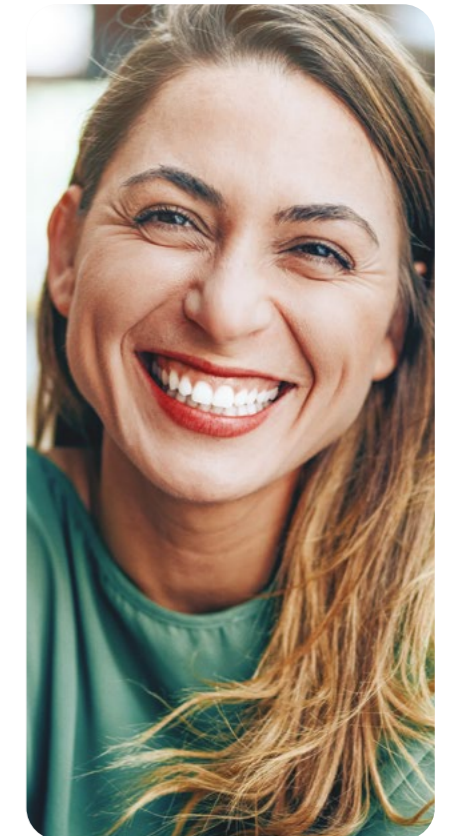
Initiatives have been implemented in the various Group offices to facilitate anti-Covid vaccination for all staff in line with local regulations. In particular, in 2021 a vaccination hub dedicated to anti-Covid vaccinations was set up at Saluggia head office, in collaboration with the other companies in the area where the parent company is based, with the support of the Italian Red Cross and in coordination with the Local Health Authority. Thanks to this hub about a thousand people received their first and second dose of vaccine.

## 9.2 DiaSorin's commitments and reference principles

Since 2015, the DiaSorin Group's has developed its **EHS Management System** in line with ISO 14001 and ISO 45001 standards in order to effectively manage Group employees' health and safety matters and environment-related issues. This system is not subject to certification.

Under the EHS Management System, DiaSorin has defined its environmental, health and safety Policy drafting the document "**Environmental, Health & Safety Policy Statement**" (hereinafter the "**EHS Policy**"), approved by the Group's Chief Executive Officer and which applies to all the Group facilities. The policy has been updated in 2022. It should be noted that companies acquired from the Luminex Group in 2021 are carrying out proper analyses to include this Policy within the Group's Procedures. The facility in Saluggia has planned to get the ISO 14001 and ISO 45001 certifications in 2023.

The EHS Policy sets forth DiaSorin's commitment towards health and safety of its employees, customers and stakeholders in general. The policy includes also the Company commitment to minimizing its environmental impact and promoting ongoing improvement with respect to Environmental matters in order to identify formal improvement targets that are in line with the Sustainable Development Goals (SDG) of the United Nations 2030 Agenda and to identify, prevent and mitigate climate change-related risks.



The following provides the manner in which the DiaSorin Group's carries out its commitments:

- focusing on EHS-related topics in business planning and decision-making processes;
- complying with all applicable laws on the matter;
- informing and raising awareness among DiaSorin employees on the best practices to be implemented and on DiaSorin commitment to implement its Policy;
- providing regular employee training on applicable law requirements and on the Group's EHS guidelines and on the application of the best available technologies (BAT);
- ensuring healthy and safe workplaces for employees, visitors, suppliers/contractors;
- managing all aspects of its business for an effective and efficient use of natural resources;
- developing and implementing the "Group EHS Minimum Requirements" (for further details see paragraph below) and measuring relevant performance;
- continuously improving purchasing policy to support suppliers and contractors to achieve the Company EHS Policy objectives;
- promoting and implementing waste reduction and recycling.



## 9.3 The instruments adopted

The following provides the DiaSorin Group's main instruments for risk management (or where applicable, to address opportunities) as detailed in paragraph "Identification of risks and opportunity" in relation to EHS topics or, where applicable, to address opportunities.

As the Group has always attached great importance to the EHS topics, in the period 2012-2017 DiaSorin joined the Investor Carbon Disclosure Project (CDP), on a voluntary basis, disclosing company information through CDP questionnaire. In the 2017 financial statements, the same information is disclosed through the Non-Financial Statement.

### ***Definition and implementation of the "Group Environment Health & Safety (EHS) Minimum Requirements"***

To ensure a constant level of attention and a proper management of the EHS-related risks, DiaSorin implemented the Group Procedure "**Group Environment Health & Safety (EHS) Minimum Requirements**" described in the EHS Policy as a tool to implement the DiaSorin Group commitment towards EHS topics.

The Procedure has been prepared taking into account the EHS regulatory requirements and the industry best practices implemented within the DiaSorin Group. The document sets forth the minimum requirements each Group company has to comply with in relation to environment, health and safety (referred to as "**EHS Minimum Requirements**") to minimize negative impacts on health and safety of employees, visitors, suppliers or contractors as well as on business activities. The Procedure specifies that where regulatory requirements are more stringent than those of the EHS Minimum Requirements, the Company shall apply regulatory requirements currently in force; conversely EHS Minimum requirements shall prevail.

The Procedure applies to all DiaSorin commercial and manufacturing facilities. Each DiaSorin Group company assesses EHS Minimum Requirements to apply to its own facility: the applicability analysis is revised on a regular basis to determine if requirements deemed not to be applicable may now be relevant for the Company (due to organizational and process changes etc.). EHS staff of each Company, on the basis of the applicability analysis, has the task to provide adequate documents (i.e., guidelines, policies, procedures, etc.) on the basis of the applicability analysis, with the aim of implementing the regulation of applicable EHS Minimum Requirements.

Contents of the Procedure define the objectives to be achieved and the guidelines to be implemented in relation to the following aspects:



- *general aspects concerning the EHS Management System* (commitment to implementing the System and Minimum Requirements, definition of the EHS structure and responsibilities, compliance with local regulations, measurement and monitoring of the Key Performance Indicators, training and awareness, internal communication);
- *specific aspects applicable to Health, Safety and the Environment* (e.g., operational controls, preventive maintenance, emergency management, accident analysis and management, management of suppliers and contractors, audit activities, management of chemical or hazardous substances);
- *specific aspects concerning Health and Safety-related risks* (e.g., confined areas, electrical risk, noise, fire, etc.);
- *specific aspects concerning the Environment* (e.g., emissions, water withdrawal and discharge, waste disposal).

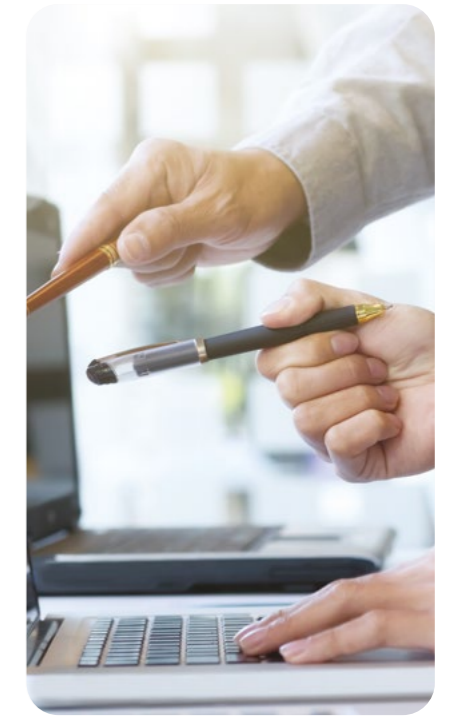
### ***Audit activities***

The Corporate EHS Function carries out audits on a regular basis to ensure that the EHS Minimum Requirements are properly assessed and, where appropriate, implemented in all Group companies.

The objective of audits is verifying that all Group Companies comply with applicable regulations and the EHS Minimum Requirements and identifying areas where an improvement is achievable, through the analysis of documents drafted locally and spot checks on facilities being audited.

Audit findings are reported through relevant Audit Reports. The local EHS staff is in charge of developing specific plans and identifying corrective actions to fill any gap that will be subsequently monitored by the Corporate EHS Function during its following audits.

Following the pandemic emergency, in 2020-2022 the audits carried out by the Group EHS Function could not be conducted as usual, due to the restrictions imposed on travel across the different areas where the Group's activities are located. Nonetheless, the self-audit activities carried out independently by each site continued and no significant critical issue emerged. In future years, specific activities audits carried out by the Group EHS Function are expected to be reintroduced.



### ***Training activities***

Local EHS staff is responsible for employee training on EHS-related topics and has the task to ensure compliance with local applicable regulations (e.g., mandatory training concerning health and safety at the workplace).

According to EHS Minimum Requirements, at least the following applies:



- training upon recruitment;
- specific training on job-related responsibilities and dangers (e.g., use of chemicals, confined areas, etc.);
- regular training updates;
- training whenever changes occur in the process or machinery or equipment used by employees;
- training whenever changes occur in duties or role.

It should be noted that, for each course provided, learning tests are carried out to assess knowledge and skills at the end of the course.

The training activities described above must be adequately tracked. The management procedures and relevant documents are subject to spot checks during the audit activity described above.

In 2022, training activities in all the Group companies was a mix of online learning/training and self-learning.



***Involvement of the EHS Function in the development/update of processes***

According to the EHS Minimum Requirements, the local EHS Function supervises the manufacturing facilities over the introduction of new processes or changes in the existing ones (e.g., introduction of new instruments/ machineries, use of new chemicals).

The EHS local staff is in charge of carrying out an analysis of the EHS-related risks associated with processes that are being defined and updated and establishing the measures required for the management of identified risks (e.g., replacement of hazardous substances).

In assessing and mapping the risks the EHS Function works with the occupational doctor and other specific healthcare professionals, as required by each country, and other specific Functions to provide an in-depth understanding of all the implications of the processes analyzed. Among these functions there is the Production Function. This process is valid for the whole DiaSorin Group.

The involvement of the EHS Function in the development and updating process is subject to audit as described above.

In order to continuously update and develop the processes, the employees are asked to report any dangerous situations they become aware of during their work. In addition to monitoring the hazardous occurrences reported by employees and the relevant functions, the DiaSorin Group conducts specific investigations in the event of accidents or 'near miss' episodes, in order to understand the causes behind such episodes and implement the appropriate corrective actions. Accidents and near miss episodes are shared at Group level in order to prevent the occurrence of similar cases in other Group's sites and share the so-called 'best practices'.



***Environmental protection and the development of dedicated projects***

The Group implemented several actions to reduce waste, by promoting separate waste collection and, where possible, reuse and recycle. Special attention is paid to energy and water consumption and use of high-efficient technology.

Several improvement projects were implemented over the years in the different facilities to make employees aware of the importance of Environmental Sustainability.

The 'Plastic Free' project was launched in 2020 with the aim of eliminating single-use plastic. The project envisaged several initiatives, including water dispensers, while equipping all employees with water-bottles for personal use; replacing the cups of the automatic drink dispensers with compostable cups; the use, in the meeting rooms, of glass water bottles that can be reused and catering material (glasses, plates and more) and the use of compostable tableware.

In 2020, the Group promoted separate waste collection in the office areas. In order to raise awareness on paper waste the Group adopted a System to use printers through badges and individual code.

Again, in the field of waste management, the Company introduced reusable containers for waste disposal in some manufacturing facilities and rules for the appropriate segregation of waste streams to ensure effective separate collection.

The project to introduce hybrid cars continued when the Company renewed part of its company fleet, in order to reduce the environmental impact of company transport. The initiative also saw the installation of charging stations for electric cars, which took place in 2020 at the Italian offices and was extended to other Group's sites. In addition, a carpooling initiative was planned for the Italian offices, even though it was interrupted due to the restrictions imposed by the emergency. This initiative will be relaunched in 2023 in compliance with current regulations.

Lastly, the Group's facilities adopted low-consumption lighting, light sensor switch, and energy-efficient equipment, in particular ventilation, heating and air conditioning systems, in order to reduce energy consumption. The whole Group implemented several initiatives to improve energy efficiency by turning off lights, HVAC, electrical equipment if not needed.





## 9.4 Results

Figures of EHS performance provided below include all the DiaSorin Group's Companies: both manufacturing and commercial facilities.

Subsidiaries' energy consumptions for electricity, heating and water were reported except in cases where data was not available. In these cases - since these are consumption quantities that do not impact the overall value - an estimated consumption value was reported, when possible. For example, these are small-sized rented premises, where these costs are included in the regular fee paid.

### Energy consumption

Consumption [GJ]	2020			2021			2022		
	Renewable source	Non-renewable source	Total	Renewable source	Non-renewable source	Total	Renewable source	Non-renewable source	Total
Consumption resulting from combustion of Natural Gas and other fuels	-	52,836	52,836	-	59,591	59,591	-	67,009	67,009
Electricity consumption	13,802	63,797	77,599	9,483	96,761	106,244	20,910	124,960	145,870
<b>TOTAL</b>	<b>13,802</b>	<b>116,633</b>	<b>130,435</b>	<b>9,483</b>	<b>156,353</b>	<b>165,835</b>	<b>20,910</b>	<b>19,969</b>	<b>212,879</b>
%	10.6 %	89.4%		5.7%	94.3%		9.8%	90.2%	

Disclosure 302-1 Energy consumption within the organization of the GRI Standard 302: Energy 2016. With reference to the data in the table above, as from 2020 the Company used conversion factors published by DEFRA - UK Government GHG Conversion Factors for Company Reporting.

The data relating to the share of renewable electricity derives from the information available on the energy mix declared by the providers.

The analysis of the last three-year data shows an increase in energy consumption as a result of the consolidation of the consumption data of the Luminex facilities for the whole year.

### Water withdrawals

Source	Withdrawals [m³]		
	2020	2021	2022
Water supplies	45,658	47,848	68,722
Ground water	43,836	83,036	79,315
<b>TOTAL</b>	<b>89,494</b>	<b>130,884</b>	<b>148,037</b>
in water stress areas*	10,033	7,663	8,373



Disclosure 303-3 Water withdrawal del GRI Standard 303: Water and effluents 2018

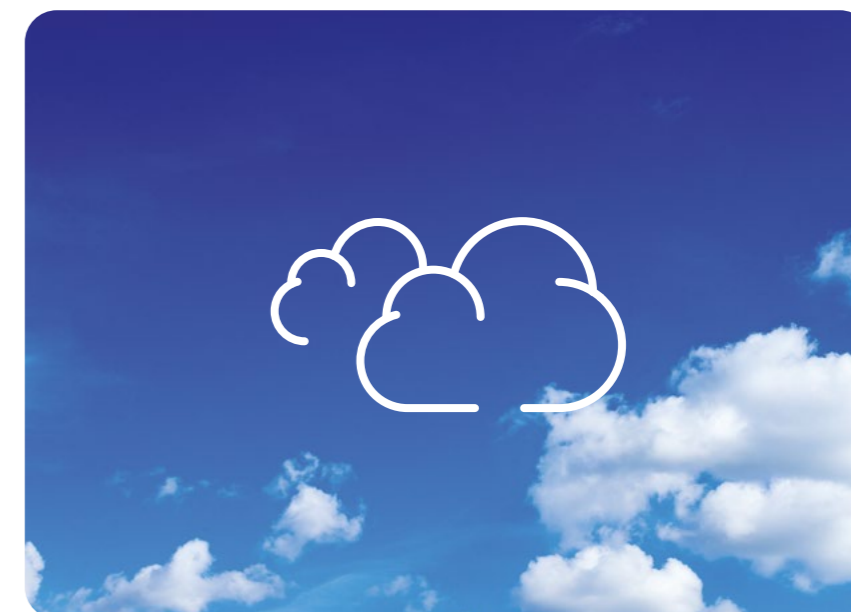
(\* The request for disclosure relating to withdrawals from water-stressed areas was introduced for the first time in the 2020 reporting following the update of the reference GRI Standard. Using the World Resources Institute's Aqueduct Water Risk Atlas tool, the location of the production sites of the DiaSorin Group was analyzed to verify their location in areas subject to water stress, or with "Water Stress" values equal to "High" or higher. From the analysis it emerged that the only area located in a "Water Stress" area with a "High" value is represented by the DiaSorin USA, Cypress plant, for which the details of the withdrawals have been shown in the table. All other sites are located in areas with lower "Water stress" values.

As described above, the DiaSorin Group does not define specific risks relating to the management of water resources since, based on the business in which it operates, its activities do not involve a significant water consumption. In fact, the water withdrawn is only minimally consumed within the production process for the production of the reagents. All wastewater discharges take place in full compliance with local laws and regulations, ensuring the quality of the discharged water in accordance with the requirements of the receiving bodies of water. In 2021, with regard to water supply consumption and following the consolidation of Luminex facilities consumption, the consumption figure did not increase significantly. The increase in underground water consumption was due to the installation of consumption measurement systems that allowed a more accurate data collection. In 2022 increased consumption was mainly due to the full consolidation of consumption of Luminex facilities for the whole year.

### Emissions

The following provides data of the DiaSorin Group emissions classified into:

- scope 1 emissions are direct emissions from the combustion of fuel to generate thermal energy for heating system or for production process, for vehicles and refrigerant gas emissions<sup>6</sup>;
- scope 2 emissions connected to electricity consumption from non-renewable sources and purchasing of thermal energy, as well as heating system consumption at facilities that operate in rented premises.



With reference to the data in the tables below, starting from 2020, data on consumption of fuels such as methane gas, diesel, petrol and LPG was calculated by applying the emission conversion factors published by DEFRA- UK Government GHG Conversion Factors for Company Reporting 2020. For 2022 the Company used the emission conversion factors published in 2021. For the conversion of electricity, the reference "International Comparisons 2019" published by Terna was used as the latest update available. It is also specified that, with reference to the electricity of the commercial subsidiaries the Global Factor was used instead of the national reference factor.

Emissions [tCO <sub>2</sub> eq]	2020	2021	2022
	2,761	3,204	4,627

Disclosure 305-1 Direct (Scope 1) GHG emissions of the GRI Standard 305: Emissions 2016

Emissions [tCO <sub>2</sub> eq]	2020	2021	2022
	8,406	10,938	15,264

Disclosure 305-2 Energy indirect (Scope 2) GHG emissions del GRI Standard 305: Emissions 2016

<sup>6</sup> In its production process, the Group does not use ozone-depleting substances in its manufacturing processes: these substances are contained in air conditioning/cooling systems and any release into the atmosphere is linked to possible failures

**Waste**

The DiaSorin Group pays great attention to the management of waste produced at the company's premises and therefore has adopted an approach aimed at finding solutions to reduce waste. When this is not possible, careful waste segregation and disposal are implemented, preferring recycling and reusing activities.

In general, given the nature of the Group's activities and the types of waste produced (described in detail below), as provided in paragraph 3 relating to risk management, DiaSorin identifies the risk of non-compliance with current laws and if waste is not properly managed it could have negative environmental impact.

To mitigate these risks, the Group adopts the following systems:

- DiaSorin tracks the amount of waste generated by its activities and classifies and manages it in line with applicable regulations in each country where it operates, providing for the adoption of specific management procedures for each site. Such procedures, where necessary, provide for the chemical analysis of waste for a correct classification.
- Waste generated by the Company is collected and classified according to the regulations in force in the different countries and managed by third party waste management facilities. Since the DiaSorin Group is responsible for proper waste disposal, the Company carries out regular audits on the off-site disposal facilities, to verify the adequacy of the procedures applied. During the pandemic emergency, these activities were carried out with less intensity to comply with the restrictions imposed by the pandemic.

The following tables refer to hazardous and non-hazardous waste generated by the manufacturing and commercial facilities of the DiaSorin Group, excluding WEEE (Waste electrical and electronic equipment) that are reported in detail in a specific table.

Waste by type	Waste produced (excluding WEEE) [t]		
	2020	2021	2022
<b>Hazardous waste</b>	199	479	577
<b>Non-hazardous waste</b>	1,235	2,596	3,328
<b>TOTAL</b>	<b>1,434</b>	<b>3,076</b>	<b>3,905</b>

Disclosure 306-3 Waste generated del GRI Standard 306: Waste 2020

Waste by destination	Waste produced by industrial sites (excluding WEEE)		
	2020	2021	2022
<b>Re-use/recycling/recovery</b>	48.1%	33.4%	32.4%
<b>Disposal</b>	51.9%	66.6%	67.6%



The item "Disposal" includes the following categories by destination: incineration, landfill and other types of disposal. With reference to quantity, waste by type and destination, a significant impact is recorded in 2021, mainly due to the consolidation of the waste quantity generated by Luminex's premises.

The following table details waste produced by manufacturing facilities, broken down by type of disposal according to hazardous or non-hazardous waste.

Waste by type	Waste produced by industrial sites (excluding WEEE) [t] (*)		
	2020	2021	2022
<b>HAZARDOUS WASTE</b>		<b>478.51</b>	<b>577.35</b>
<b>Re-use/recycling/recovery</b>			
of which intended for re-use		0.51	1.25
of which intended for recycling		0.61	0.80
of which intended for other recovery operations		0.00	0.00
<b>Disposal</b>			
of which intended for incineration (with energy recovery)		17.54	77.89
of which intended for incineration (without energy recovery)		90.14	49.00
of which intended for landfill		6.46	16.54
of which intended for other disposal operations		363.26	431.87
<b>NON-HAZARDOUS WASTE</b>		<b>2.587,95</b>	<b>3.324,25</b>
<b>Re-use/recycling/recovery</b>			
of which intended for re-use		4.63	15.71
of which intended for recycling		718.86	1.009,76
of which intended for other recovery operations		0.00	0.00
<b>Disposal</b>			
of which intended for incineration (with energy recovery)		271.88	255.62
of which intended for incineration (without energy recovery)		45.46	255.89
of which intended for landfill		1,349.54	1,539.18
of which intended for other disposal operations		197.59	248.10
<b>TOTAL</b>		<b>3.066,46</b>	<b>3.901,60</b>

Disclosure 306-4 Waste diverted from disposal & Disclosure 306-5 Waste directed to disposal del GRI Standard 306: Waste 2020

(\*) The Disclosure on the details of the types of disposal by waste (hazardous/non-hazardous) has been introduced for the first time in the 2021 reporting, following the update of the reference GRI Standard.

With reference to the WEEE, the following table provides data on quantities produced and relevant treatment. As provided in the following tables, 100% of WEEE is recovered at authorized facilities.



The data relating to the quantities of waste produced and their destination changes over the years. This is mainly due to the impact of building renovations relating to Group's premises.

Waste by destination	Waste produced (WEEE) [t]		
	2020	2021	2022
Recovery	33	49	29
Disposal	-	-	-

**Environmental compliance**

In the three-year reporting period, no significant violation to environmental laws and regulations occurred.

**Occupational Health and Safety**

In accordance with GRI Standard on Occupational Health and Safety the following should be noted:

- indicators are calculated dividing both the number of injuries and the number of lost workdays by total hours worked and multiplying that number per 1'000'000;
- injuries included in the data refer to all injuries occurred in the Group companies, excluding commuting accidents;
- in the three-year reporting period, no occupational illnesses nor fatalities occurred in the DiaSorin Group's companies.



In 2022, 13 work-related injuries resulted in no absence while 15 work-related injuries resulted in workdays lost. Even with the consolidation of information about Luminex facilities for the whole year, the number of work-related injuries without workdays lost decreased. There has been an increase in the number of work-related injuries with workdays lost and total workdays lost that is affected by cases that occurred in specific situations such as during hotel accommodation or during a business trip. However, as mentioned above, the company monitors all hazardous events reported by employees even those that have not caused injuries and conducts investigations into the root causes of accidents or "near miss" episodes, in order to implement the appropriate corrective actions to prevent the occurrences of similar cases in the future.

	2020	2021	2022
Number of work-related injuries without workdays lost	6	19	13
Number of work-related injuries with workdays lost	8	7	15
<i>with serious consequences</i>	0	0	0
Number of hours worked	3'487'136	4'504'166	5'652'993
Rates of work-related injuries without workdays lost	1.72	4.22	2.30
Rates of work-related injuries with workdays lost	2.29	1.55	2.65
<i>rates of injuries with serious consequences</i>	0	0	0
Percentage of work-related injuries with workdays lost on total employees*	0.39%	0.20%	0.44%
Rate of workdays lost due to work-related injuries**	41.58	26.42	98.71

Disclosure 403-9 Work-related injuries del GRI Standard 403: Occupational Health & Safety 2018

(\*) Figures were adjusted to comply with the GRI 403-9. The indicator represents the ratio of work-related injuries with workdays lost to total Group employees \*100. The total number of employees used in the computation is provided in paragraph 8 of the Consolidated Non-Financial Statement.

(\*\*) Figures were adjusted to comply with the GRI 403-9.





# 10. Relations with local communities

## 10.1 DiaSorin's commitments and reference principles

As provided in the Code of Ethics of the Group *"DiaSorin is also committed to contributing effectively to promoting the quality of life and social-economic development of the communities where the Group operates and to the development of human capital and local skills while, at the same time, carrying out its business, on internal and external markets, according to methods compatible with sound business practice"*.

DiaSorin's commitment to the promotion and socio-economic development of the communities in which it operates is set forth by the Code of Ethics which defines the principles to which the Group companies are required to abide by concerning money or in-kind contributions to support educational, scientific, artistic, cultural, social and humanitarian projects. In particular the Code defines requests for contribution to which the Company may agree and donations that are expressly prohibited (donations to individuals or to profit-making organizations), and the manner by which ensuring full transparency of the donation (the recipient's identity and use of the donation must be clear).

In July 2020 DiaSorin set up Fondazione DiaSorin, a non-profit organization promoting scientific culture among young people and supporting excellence in schools. With a range of action extended to the entire Italian national territory, Fondazione DiaSorin has its own Bylaws that outlines the commitment to initiatives with civic, solidarity and social utility purposes *"in the field of scientific education and professional training through cultural activities of social interest for educational purpose"*.

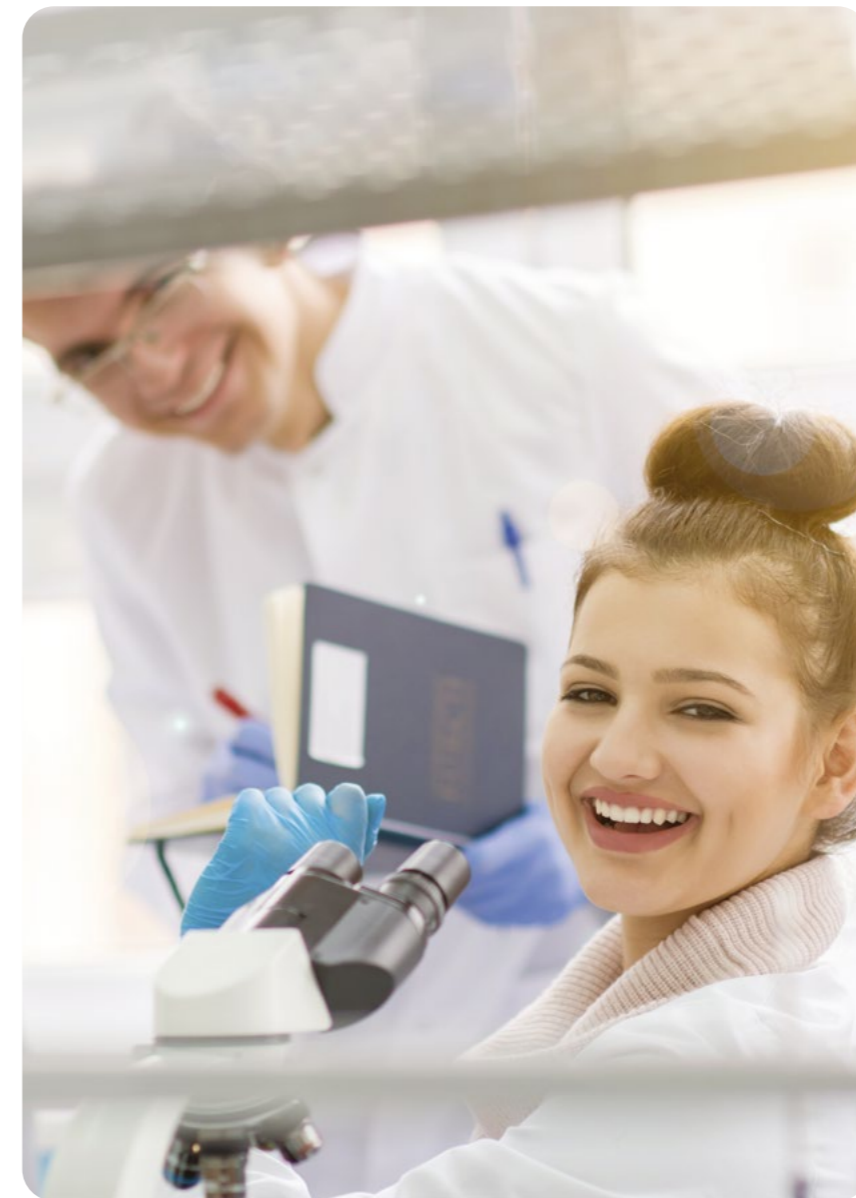
It should be noted that the Foundation does not fall within the scope of consolidation of the DiaSorin Group and, therefore, of this NFS. For more information, see the dedicated focus on the following pages. →

## 10.2 The instruments adopted

Following the reference principles set up by the Code of Ethics, DiaSorin actively supports the community in which it operates through a series of Corporate projects. These projects are part of the sustainability project developed at a corporate level. A commitment set out in our Code of Ethics, which defines the fundamental principles to be followed in the management of cash or in-kind contribution for educational, scientific, artistic and cultural purposes, as well as social and humanitarian purposes. Following the principles of the Code of Ethics DiaSorin supports the local communities through projects that aim at inciting passion for science, supporting people's talent and achieving a positive impact on the environment.

DiaSorin applies this classification also to initiatives that are developed locally by its international branches, in order to promote a homogeneous management and classification of initiatives, at a Group level.

Corporate projects need to be assessed and approved by the Group CEO prior to their implementation.



## 10.3 Results

In line with these reference targets, DiaSorin supports the development, growth and well-being of the local communities in which it operates.

In particular, the U.S. subsidiaries of the DiaSorin Group, DiaSorin Inc., DiaSorin Molecular, LLC. and Luminex took part in several initiatives, including fundraising and funding while promoting science education projects at local high schools.

### 10.3.1 Nurturing a passion for science

Our commitment to nurturing a passion for science and science education resulted in the organization of several scientific events and symposia aimed at improving the medical research.

These projects were so successful that they became annual editions every student looks forward to in the field of scientific education. For this reason, we decided to further nurturing interest in science by creating a Foundation dedicated to these projects.

### Fondazione DiaSorin

Fondazione DiaSorin operates throughout the country and is aimed at investing in the combination of "Science and the Young", bringing students closer to science (especially life sciences) and stimulating their interest in scientific disciplines and careers.

Fondazione DiaSorin is a tangible manifestation of DiaSorin's commitment to young generations and to the world of education. It intends to promote scientific culture, developing and supporting projects that actively engage students and teachers in the world of science.

Among the initiatives promoted by Fondazione DiaSorin in 2022 are Mad for Science and Mad for Science for Teachers.





## The Mad for Science project

Mad for Science, developed and promoted by DiaSorin and then transferred to its Foundation, is a national competition for high schools that focuses on the role of school laboratory as a concrete and effective tool to motivate students to study, understand and apply scientific concepts through first-hand experience and incite student's interest in science. The objective of the competition is to design five laboratory experiences in relation to the theme proposed to engage students in STEM disciplines, strengthening their critical thinking skills, autonomy and ability to work in a team.

The competition is open to Scientific High Schools (both ordinary and Applied Sciences curricula), to Classical High Schools featuring biology and biomedical curricula and to technical schools. Also in 2022, students' commitment and design hours were recognized in the PCTO- Pathway for Transversal Skills and Orientation (former school-work program) thanks to ad hoc agreements between the Foundation and schools.

For the first time, in the 2022 edition, the Ministry of Education has recognized the Mad For Science project as an initiative to promote excellence in High Schools.

While in the last three years students had been invited to reflect on the sustainable development goals of the UN 2030 Agenda now, starting from the sixth edition and for the next three years, Fondazione DiaSorin has chosen to focus on a very relevant topic: the impact of the biotechnological research on the development of projects to safeguard the health of people and the environment we live in. This theme is a response to the COVID-19 pandemic, which showed the importance of the scientific research and teamwork in the development of concrete and effective solutions aimed at safeguarding public health. In the 2022 edition, Fondazione DiaSorin invited schools to reflect on and propose laboratory projects on the theme "Biotechnologies at the service of health".

Each High School participated in the competition with a team of 5 students and a science teacher and developed a project in collaboration with at least a local scientific body. Among the hundreds of applications received, 8 finalist teams have been shortlisted for the Mad for Science Challenge.

The final was held on May 26, 2022 live streaming on the Fondazione DiaSorin Facebook channel. The jury made up of authoritative members from the world of the Academia, scientific research and communication awarded prizes for a total of € 175,000 to the finalists for the implementation of a biolaboratory and for the purchase of reagents and consumables over the next years. In 2022, the "E. Segrè" High School in Mugnano di Napoli won first place; the "Marconi-Lussu" High School in San Gavino Monreale won second place and the "A. Volta" High School in Pescara won third place.

Finally, to reward the enormous effort of the finalist schools, the Finalist Award has been awarded to the other 5 Schools that made it to the final: the "M. Curie" High School in Meda (MB), the "E. Majorana" High School in Rho (MI), the "Cecchi" Technical School in Pesaro, the "A. Sobrero" High School in Casale Monferrato (AL) and the "Galileo-Ferraris" Technical School in Molfetta (BA).



## The Mad for Science for Teachers projects

We are aware that to actively teach and spark students' interest in science, teachers increasingly need to update their own knowledge and teaching methods. For this reason Fondazione DiaSorin planned and launched on February 16, 2022 its new project: **Mad for Science for Teachers**.

The project is addressed to science teachers of the Mad for Science winning schools and envisages different initiatives that follow three main guidelines which are crucial to help teachers engage their students in science.

To establish key areas, Fondazione DiaSorin relied on a technical-scientific Committee made up of a team of experts: science teachers, university professors and experts in teacher training.

Key areas are the following:

1. continuous update on the frontiers of science, through meetings with scientists;
2. acquisition of new teaching methods to make science teaching more engaging and exciting, through specific workshops;
3. laboratory experiments, through theoretical-practical courses.

Regarding area 1, which includes in-depth meetings on science-related issues held by Italian scientists, the Foundation delivered the following 2 webinars in 2022:

- "Microbiota: the superorganism inside us" held by Professor Maria Rescigno, Deputy Rector and Delegate with responsibility for research at Humanitas University. The webinar was attended by 88 teachers from the Mad for Science network all over Italy.
- "Cancer: gene disorders" held by professor Mariangela Russo of the University of Turin. The webinar was attended by 85 teachers.

Regarding area 2, to learn engaging and inclusive teaching methods, the following workshop was delivered to 20 teachers: "Problem-oriented learning: the case of M., a 42-year-old man with colon cancer", held by Mr. Ruggero Pardi, professor of General Pathology at San Raffaele University School of Medicine. The workshop concerned the impact of genomics on the study and detection of cancer diseases with the problem-based learning methodology.





Regarding area 3, Fondazione DiaSorin has carried out 2 theoretical-practical courses attended by 23 teachers.

The aim of the courses was to deliver a “hands-on” experience and increase teacher’s laboratory skills, in cooperation with the *Centro Università degli Studi di Milano - Scuola per la diffusione delle Bioscienze*.

Finally, in 2022, Fondazione DiaSorin attended the **CSR and social innovation show**, participating in two events:



# CSR

- **“I know, I grow, I understand: virtuous connections generating social impact”** in which the two projects of the Fondazione DiaSorin were introduced: Mad for Science and Mad for Science for Teachers;
- **“Education and training: transformative scenarios”** at Bocconi University in Milan. The meeting discussed education for sustainability as a complex path involving different actors including companies, institutions, tertiary sector bodies and educational agencies, underlying that experimental teaching in the classroom increases students’ knowledge and awareness on sustainability issues and on training and professional opportunities in the STEM field.

## “MN Science Quiz Bowl & Science & Engineering Fair”

Among initiatives and activities sponsored by the Stillwater subsidiaries in Minnesota, those dedicated to the promotion of scientific culture at high schools are particularly relevant. MN Science Quiz Bowl & Science & Engineering Fair is an educational project to support Education of Excellence in collaboration with Minnesota Academy of Science (MAS). Every year MAS organizes 2 regional science competitions in Minnesota; specifically, the first competition is for middle school students and the second is for High Schoolers.

During the qualifications, teams of students are required to solve technical problems and answer fast-paced questions about science and math, like in tv shows. Winning teams will represent Minnesota in the “National Science Bowl” competition, promoted by the U.S. Energy Department in Washington, D.C.

Sponsorships of projects supporting teaching of “STEM” disciplines include the project managed by the Partnership Plan association, an active organization in the promotion of learning tools through first-hand experiences for young students. In particular, in 2022, the project sponsored by DiaSorin focused for the second consecutive year on the participation in the NASA competition named “Human Exploration Rover”, which allows students to have a direct experience in the world of applied sciences.



## 10.3.2. Supporting talent of people

Recognizing and fostering the human talent, promoting talent in all its forms, having a positive impact on people’s lives, engaging in local communities: our Diversity and Inclusion projects stem from these value. Initiatives of great social value involving small patients and great talents.

### “FISIP”: Supporting disability in sport. Sponsorship as per four-year contract (2019-2022)

The purpose of the project is promoting local excellence and celebrating talent. Between 2016 and 2022, DiaSorin asked the Italian Federation of Paralympic Winter Sports (FISIP) to select talented and excellent athletes to represent Italy at the 12th Winter Paralympics in PyeongChang -South Korea. Athletes shortlisted by FISIP carried out their athletic and sports training course with the support of a contribution received from DiaSorin.

Italian athletes achieved important results at the 2018 Paralympics, held between 9 and 18 March in the same venue that hosted the 12th Winter Olympic Games. The national team won giant slalom and slalom (2 gold), snowboard cross and super G (2 silver) and downhill (1 bronze). It was a great success if compared with the previous editions of 2014 Sochi Winter Games, where Italian athletes won no medals.

For this reason, DiaSorin decided to support again this project in the 2019-2022 four-year period, along with the talented athletes that the Italian Federation of Paralympic Winter Sports selected and trained to represent Italy in the 2022 Paralympic Games in Beijing. Positive results didn’t come late. The Italian athletes have further increased the number of medals won compared to the previous edition bringing home seven medals: 2 gold, 3 silver and 2 bronze.

Given these important results and the social value of this partnership, DiaSorin and FISIP renewed their agreement. From January 2023 and for the whole 2026, DiaSorin will support the TALENT FISIP Project by contributing, with its own sponsorship, to the physical and technical preparation of some particularly promising athletes in alpine skiing, Nordic skiing and snowboarding. This is strategic commitment for a crucial four-year period, which will end with the highly anticipated Milan – Cortina 2026 Paralympics.





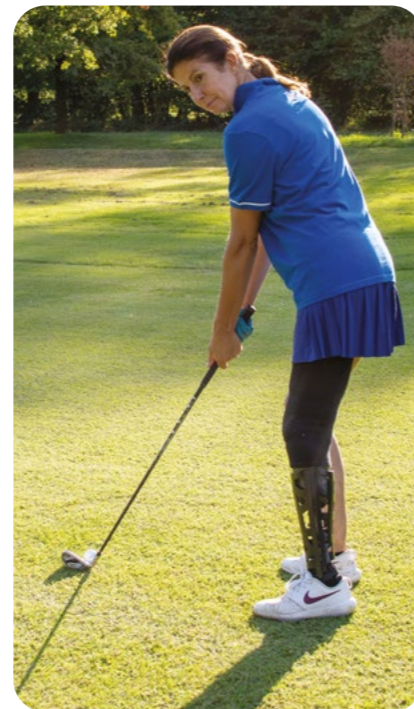
**“EDGA Paralympic Golf”: Supporting disability in sport**

Launched in 1996, the Giovanni Nasi Trophy has always been an example of inclusion in the Italian golf scene having reserved, since its first edition, a ranking and a prize for the first disabled golfer. 2022 was a turning point: the tournament changed its nature and became an international competition of the EDGA (European Disabled Golfers Association) circuit, valid for the world ranking approved by the Italian Golf Federation and sponsored by the Italian Paralympic Committee.

DiaSorin has enthusiastically joined the project without any limitation to its sponsorship, combining professionalism and enthusiasm and adhering to the value of inclusivity conveyed by sport. In this new edition, the Giovanni Nasi trophy involved more than 70 athletes, coming from Italy, France, Switzerland, Czech Republic, Israel, Belgium, Chile, United Kingdom, Ireland, Netherlands, Turkey, Germany, Slovakia. It is one of the most numerous tournaments of the EDGA circuit.



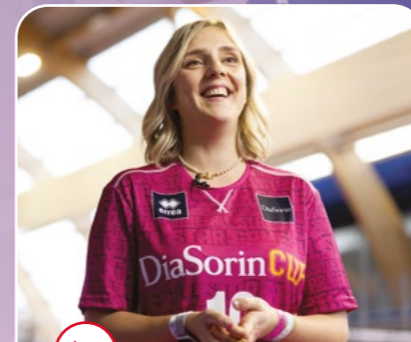
Scan the QR Code to see the video



**“Italian Sitting Volley Championship – DiaSorin Cup”**

The DiaSorin Cup is the largest Italian sitting volleyball event (Paralympic discipline derived from volleyball), which brings the values of inclusion and social integration to the field. It is a very popular event we have been proudly sponsoring since 2016. Celebrating the strength of inclusion and the universality of sport, the DiaSorin Cup Sitting Volley confirms the Group’s commitment to promoting local Excellence and celebrating talent in all its forms, especially when expressed through difficulties and disability.

Since 2021, during its seventh edition, the DiaSorin Sitting Volley Cup turned into the first “All Star Game” of Italian sitting volleyball, the first Italian sitting event completely reserved to Paralympic players.



Scan the QR Code to see the video





### 10.3.3. Positive impact on the environment and people

Also in 2022, the DiaSorin Group's companies implemented several CRS initiatives in local communities, focusing on actions and funding that had a positive impact on health and well-being of local communities in which the Group operates.

#### "Pinocchio Project"

Every year the "Project for Hospitals & Childhood – Pinocchio Project" is committed to promoting an initiative on the Italian territory with the aim of improving the quality of life of children within hospital settings, in the areas of education, medical care and diagnostic tests through the support of some sponsor companies, among which DiaSorin is a "major donor". The Pinocchio Project for Hospitals & Children started in 2014 and has seen the continuous contribution of DiaSorin since its inception. Active in three Piedmont hospitals, it supports over 3,000 children admitted each year in their education, search for normality, in their desire for as-nice-as-possible hospital experience. In particular, in 2015 DiaSorin provided tablet and technological devices to the 60 hospital teachers operating in Piedmont and their students: a concrete way to make teaching more streamlined and engaging, building an effective bridge between the healthcare and the school systems.

But the scope of Project Pinocchio isn't limited to education. In 2016, the project partners funded an aesthetic restyling of the CT Scan room in Turin's Regina Margherita Hospital. The room was transformed into a cozy and colorful forest, thanks in part to sophisticated stickers applied to the diagnostics equipment. Children can now approach this delicate examination in an ambience that speaks the same language as their imagination and where they can feel a bit less frightened. This had some surprising results: for example, fewer kids now require sedation before the radiological procedure.



### Progetto per gli Ospedali & l'Infanzia Progetto Pinocchio



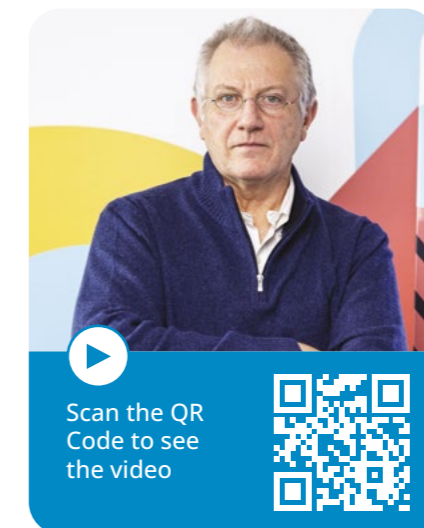
In 2019, the restyling initiative attracted a new high-profile partner, The Walt Disney Company, with which DiaSorin was able to replicate the project at Genoa's Gaslini Hospital, bringing the fantastic world of Pixar "Toy Story" characters into the CT scan room.

2020 saw DiaSorin engaged in a third Project Pinocchio initiative to humanize the Italian children's hospitals. The Regina Margherita Children's Hospital in Turin's "City of Health" was given a portable X-ray machine, nicknamed "Dr. Giraffe" and personalized to look like a friendly female giraffe for a more child-friendly radiological diagnostic experience.

In 2021, Pinocchio Project continued with the donation of a portable autorefractor personalized to look like a mouse and nicknamed "Doctor Topo LINO" to the Genoa's Gaslini Hospital. This instrument is essential for the calculation of the intraocular lens to be implanted at the time of cataract surgeries and for the evaluation of refractive errors of young patients. The kid-friendly instrument helps create a more familiar diagnostic environment and is part of the hospitals' humanization path to make young patient care more and more serene.

In 2022, DiaSorin supported the development of a project addressed to little patients featuring cutting-edge technology and that will be implemented in 2023. Thanks to our contribution, the Regina Margherita Children's Hospital in Turin will be equipped with an innovative rehabilitation tool. The medical device is the most advanced, complete, and clinically proven virtual reality system for rehabilitation and tele-rehabilitation in the world. Conceived as a central HUB" to which it is possible to connect a series of specialized peripheral devices, this device is equipped with a vast library of exercises and is able to deliver up to 20 different rehabilitation modules with a single unit. This device is innovative also if used remotely and will make it possible to monitor the exercises and progresses of the little patients leaving them quiet in their family daily life. VRRS Evo can be used for the rehabilitation of a wide spectrum of pathologies thanks to the numerous modules available: Motor skills, Cognitive, Speech Therapy, Phonation, Dynamic and Static Postural, Facial, Hand & Wrist, Cardiorespiratory, Orthopaedic, EMG, tDCS, Isoinertial, Immersive VR, Augmented Reality and others.

Thanks to the commitment of DiaSorin the new device will be placed in a completely renovated rehabilitation space and refurbished with playful and fun settings, to accommodate the patients in a child-friendly environment.



Scan the QR Code to see the video







#### “DiaSorin for Ukraine”

At the beginning of 2022, due to the escalating violence and humanitarian emergency in Ukraine, DiaSorin employees joined forces to launch an urgent fundraising to meet the needs of the civilian population in Ukraine. DiaSorin supported this initiative through a donation of equal amount to the employees' fundraising, for a total of CHF 25,836.

This initiative was carried out in cooperation with the International Federation of Red Cross and Red Crescent Societies (IFRC), to which the entire amount of the fundraising has been donated, in order to support displaced people, and the organization of convoys loaded with essential goods, including medicines, food, clothing, blankets and camping beds and first aid kits.

DiaSorin UK has also arranged for additional shipments of food and medicine to Ukraine.





Development and passion for science	
<b>SHS</b>	DiaSorin Inc. sponsored two scholarships for undergraduate candidates in the field of the "STEM" disciplines. The two scholarship winners were shortlisted by the human resources department of DiaSorin.
<b>The Partnership Plan – NASA Rover Challenge</b>	Sponsorship of the project supporting teaching of "STEM" subjects. The project is managed by the "The Partnership Plan" association, an active organization in the promotion of learning tools through first-hand experiences for young people in the community. In particular, in 2022, the sponsored project focused on NASA competition entitled "Human Exploration Rover", which allows students to have a direct experience in the world of applied sciences.
<b>STEM Link</b>	Participation of colleagues in events aimed at giving visibility to the world of work and to the applications of "STEM" disciplines for students in lower secondary schools.
Positive impact on the Environment and People	
<b>Foundraising Event – "Cystic Fibrosis Canada"</b>	The employees of Luminex's Toronto headquarters participated in the annual march and fundraising organized by the <b>Cystic Fibrosis Canada</b> association, to fund research and raise awareness on a disease that affects more than 4,000 children in Canada.
<b>"Foundraising Event for Breast Cancer"</b>	In 2022, Luminex employees took part, together with their families, in a charity event to support breast cancer research. Employees donated part of their unused wellness bonuses to this initiative.
<b>Boo Bash 2022: "Home for Life: Animal Sanctuary" &amp; "NAMI (National Alliance for Mental Illness)"</b>	Fundraising to support two local associations. The first one, <b>"Home for Life Animal Sanctuary"</b> , is a sanctuary hosting more than 200 animals and providing care to animals. The second association supported by Boo Bash 2022 donations was <b>"NAMI"</b> (National Alliance on Mental Illness), an organization that offers support, education and awareness services with the aim of creating an environment in which people with mental illnesses and their families can build a better life.
<b>Stuff the Bus: Community Thread &amp; United Way</b>	In 2022, many employees of DiaSorin Inc. took part in a fundraising to support scientific education in Stillwater schools. Due to the pandemic, also in 2022, the team used an online platform through which DiaSorin employees could donate and offer their support to Community Thread to help them prepare and organize donations – according to the different age of children- so that they were picked up ready at a special "Drive-in".
<b>Meals from the Heart</b>	For the fourth year in a row DiaSorin has been offering support to this association in Stillwater, Minnesota. The association provides decent meals in the city's most deprived neighborhoods, while creating opportunities for those who want to serve at the association. In 2022, the initiative involved DiaSorin, Inc.'s employees who prepared and packaged the meals.
<b>Family Means</b>	In 2022, DiaSorin, Inc. contributed to the activities of the "Family Means" association with a donation. It is a non-profit association founded in 1963 in Stillwater that offers several services, focused on supporting families in need.
<b>Mardi Gras Youth Advantage</b>	In 2022, DiaSorin, Inc. funded the initiative promoted by the "Mardi Gras Youth Advantage", which aims at supporting children to learn music, applied arts and information technology
<b>Washington County United Way</b>	In 2022, DiaSorin, Inc. organized an event for teaching and tutoring "STEM" disciplines for young talents in Minnesota.
<b>Surfrider Foundation</b>	In June 2022, during the International Surfing Weekend and Father's Day, over thirty DiaSorin Molecular's employees, together with their friends and families, took part in the first initiative aimed at the environmental conservation and re-qualification of beaches, in partnership with <b>"Surfrider Foundation"</b> . Employees helped clean up over 100kg of plastics and waste at Huntington Beach.
<b>Orange County Food Bank</b>	During Thanksgiving, DiaSorin Molecular's employees donated \$500 in long-lasting groceries to the local food bank to support people in need and homeless.
<b>Casa Youth Shelter</b>	During the Christmas holidays, DiaSorin Molecular's employees had been invited to bring gifts under the Angel Tree at <b>"Casa Youth Shelter"</b> , which takes in children, teenagers and families that need a place to stay. Practical gifts for daily use for a value of 2,000\$ were collected during this initiative.

<b>MacMillan Cancer Support Coffee Morning</b>	At DiaSorin UK facility, a charity coffee morning was organized to sale pastry to employees. The proceeds have been entirely donated to the <b>"MacMillan Cancer Support"</b> , one of the largest non-profit charities in Britain, specialized in supporting oncology patients.
<b>Second Chance Animal Shelter visit</b>	In June 2022, during the "National Volunteer Week" in England, some employees of DiaSorin UK took part in a volunteer day at <b>"Second Chance Animal Rescue"</b> , a non-profit organization based in Kent, England that funds a sanctuary to give shelter to abandoned animals. Prior to the visit, employees also donated three boxes of food and warm blankets to protect the animals from the cold.
<b>Christmas Hamper</b>	DiaSorin UK donated Christmas baskets to local associations promoting Alzheimer's research.
<b>Children in Need Bake Off</b>	DiaSorin UK took part in a charity event for <b>"BBC Children in Need"</b> . For the event, employees of DiaSorin UK cooked and bought cakes, the proceeds of which were used to help children in need.
<b>Chamber of Commerce Fire &amp; Ice Winter Social</b>	In 2022, DiaSorin, Inc. funded the "Fire & Ice" event sponsored by the local Chamber of Commerce. The event was aimed at attracting tourism to the city of Stillwater, through a hot air balloon event to see the historic center of the city from above.
<b>SAMCO</b>	In 2022, DiaSorin Italia funded initiative to support costs for developmental psychology and thus help children or adolescents who have a critically ill parent with cancer. DiaSorin contributed to the expenses for nurses, psychologists or family assistants to support recipient families. Employees of DiaSorin S.p.A. and DiaSorin Italia contributed to these initiatives with a total donation of €19,000.
<b>Aboriginal and Torres Strait Islander Corporate Engagement Program</b>	Australia, DiaSorin established a Partnership with the Macquarie University. This partnership aims at strengthen bonds between <b>"Aboriginal and Torres Strait Islander"</b> students, university and the labor industry, in order to foster training and research opportunities on the Australian Aboriginal culture.





# 11. Correlation table between Legislative Decree 254/16 and material topics

Topic as per Leg. Decree 254/2016	Material Topic	Risks identified		Policies adopted	Reporting scope
<b>ENVIRONMENTAL TOPICS</b>	Environmental Management	See chapter 3 "Identification of risks and opportunities", paragraph 3.7 "Topics relating to environmental management"		See chapter 9 "Environment, Health and Safety"	Data collection and reporting include all Group's companies, including commercial subsidiaries. Subsidiaries data for consumption and waste are included in the scope of consolidation, except where data are not available because they are included in service expenses and therefore it was not possible to find the exact data or make an estimate, as for small sized rented premises where such expenses are included in periodic costs and cannot be unbundled.
<b>SOCIAL TOPICS</b>	Management of relations with local communities	See chapter 3 "Identification of risks and opportunities", paragraph 3.6.1 "Relations with local communities"		See chapter 10 "Relations with local communities"	The scope of data collection on social initiatives was extended to all Group companies, in addition to initiatives developed at a Corporate level. With reference to the initiative developed at local level by the Group's Companies, the Group reported the most relevant initiatives and initiatives that are most in line with the CSR criteria defined at central level to support local initiatives. With reference to this single topic, initiatives developed by Fondazione DiaSorin, which is not included in the scope of the Financial Statements, have been reported at qualitative level in the NFS.
	Research, innovation and technological excellence	See chapter 3 "Identification of risks and opportunities", paragraph 3.4 "Topics relating to research, innovation and technological excellence"		See chapter 7 "Research, innovation and technological excellence"	The scope of data includes all the current Group's projects in the reference period.
	Customer satisfaction	See chapter 3 "Identification of risks and opportunities", paragraph 3.3 "Customer satisfaction"		See chapter 6 "Customer relations and customer satisfaction"	The scope includes all Group's companies.
	Quality of products and processes	See chapter 3 "Identification of risks and opportunities", paragraph 3.2 "Quality of products and processes"		See chapter 5 "Quality of products and processes"	The scope of data includes manufacturing facilities, where products/services having a direct impact on end product compliance are purchased.
<b>EMPLOYEE-RELATED TOPICS</b>	Training and development	See chapter 3 "Identification of risks and opportunities", paragraph 3.5 "Employee-related topics"		See chapter 8 "Employee management"	Data collection and reporting is extended to all Group companies. With reference to the workforce data by degree, it should be noted that the data reported in this NFS cover, to date, about 80% of the employees of the Companies newly acquired by the Luminex Group.
	Employees welfare				
	Diversity and inclusion				
	Employment and dialogue with social partners				
	Health and safety				
<b>RESPECT FOR HUMAN RIGHTS</b>	Human Rights	See chapter 3 "Identification of risks and opportunities", paragraph 3.6.2 "Respect for human rights"		See paragraph 3.6.2 "Respect for human rights" and paragraph 2.3 "The Group's Code of Ethics"	The scope includes all Group's Companies.
<b>FIGHT AGAINST CORRUPTION</b>	Business ethics, anti-corruption and fight against anti-competitive behavior	See chapter 3 "Identification of risks and opportunities", paragraph 3.1 "Topics related to ethical business practices, fighting against corruption and anti-competitive behavior"		See paragraph 4 "Ethical business practices, fight against corruption and anti-competitive behavior"	The scope includes all Group's Companies.



# 12. The GRI content index

<b>Statement of use</b>	The DiaSorin Group reported the information provided in this GRI content index between January 1, 2022 and December 31, 2022 with reference to the GRI Standards.
<b>Use of GRI 1</b>	GRI 1 - Foundation - 2021 version

GRI Standard	Disclosure	Paragraph		Notes
		Section	Page	
<b>General disclosure</b>				
GRI 2: General Disclosure - 2021 version	Disclosure 2-1 Organizational details	Report on the Corporate Governance and ownership structure	106	This Disclosure is reported in the paragraph of the document indicated in column "Section" of which the DNF is an integral part.
	Disclosure 2-2 Entities included in the organization's sustainability	1.3 Reference scope and reporting period	241	-
	Disclosure 2-3 Reporting period, frequency and contact point	1.3 Reference scope and reporting period	241	Points a., b. and c. reported
	Disclosure 2-4 Restatement of information	1.2. Reporting standard	240	-
	Disclosure 2-5 External Assurance	15. Independent auditor's report on the consolidated non-financial statements	344	Point b. reported
	Disclosure 2-6 Activities, value chain and other business relationships	2.1 The DiaSorin Group's business	242	
	Disclosure 2-7 Employees	8. Employee management	294-295	Figures relating to Company's employees refer to the staff in force on 12/31 of the reference year. The DiaSorin Group does not have non-guaranteed hours employees.
Disclosure 2-30 collective bargaining agreement	8. Employee management	296	Figures were calculated as the ratio of employees covered by collective bargaining agreement to total Group employees. It should be noted that the topic is not applicable to all countries where the Group operates.	
GRI 207: Taxes - 2019 version	Disclosure 207-1 Tax Approach	2.6 Tax management	257	Disclosure 207-1: Aspects reported as referred to points a. i., ii., iii.
	Disclosure 207-2 Tax governance, control and risk management	2.6 Tax management	257	Disclosure 207-2: Aspects reported as referred to points a. i., ii., iii
	Disclosure 207-3 Stakeholder engagement and management of concerns related to tax	2.6 Tax management	257	Disclosure 207-3: Aspects reported as referred to points a. i.
	Disclosure 207-4 Country-by-country reporting	GRI 207 - FY 2021 GRI Disclosure Table	334-337	Disclosure 207-4: Aspects reported as referred to points a. i., ii., iii, iv, v, vi, vii, viii, ix, x

GRI Standard	Disclosure	Paragraph		Notes
		Section	Page	
<b>Material topics</b>				
GRI 3: Material Topics - 2021 version	Disclosure 3-1 Process to determine material topics	2.2.2. Relevant topics for the DiaSorin Group	248	-
	Disclosure 3-2 List of material topics	2.2.2. Relevant topics for the DiaSorin Group	248	-
<b>Material Topic: Research, innovation and technological excellence</b>				
GRI 3: Material Topics - 2021 version	Disclosure 3-3 Management of material topics	3. Identification of risks and opportunities; 7. Research, innovation and technological excellence	260; 278	-
<b>Material topic: Quality of products and processes</b>				
GRI 3: Material Topics - 2021 version	Disclosure 3-3 Management of material topics	3. Identification of risks and opportunities; 5. Quality of products and processes	260; 268	-
<b>Material topic: Customer satisfaction</b>				
GRI 3: Material Topics - 2021 version	Disclosure 3-3 Management of material topics	3. Identification of risks and opportunities; 6. Customer relations and customer satisfaction	260; 275	-
<b>Material topic: Employment and dialogue with social partners</b>				
GRI 3: Material Topics - 2021 version	Disclosure 3-3 Management of material topics	3. Identification of risks and opportunities; 8. Employee management	260; 285	-
GRI 401: Employment - 2016 version	Disclosure 401-1 New employee hires and employee turnover	8. Employee management	296-297	New hires and turnover rate are determined as the ratio of employees who joined and left the company in 2022 to the workforce at 12/31 of the year under consideration. New hires rate is presented at Group level (cumulative). The indicator is not presented with a breakdown by geographical area.
<b>Material Topic: Business ethics, anti-corruption and fight against anti-competitive behavior</b>				
GRI 3: Material Topics - 2021 version	Disclosure 3-3 Management of material topics	3. Identification of risks and opportunities; 4. Ethical business practices, fight against corruption and anti-competitive behavior	260; 265	-
GRI 205: Anti-Corruption - 2016 version	Disclosure 205-2 Communication and training about anti-corruption policies and procedures	4. Ethical business practices, fight against corruption and anti-competitive behavior	267	The indicator is presented in absolute value without breakdown by geographical area.



GRI Standard	Disclosure	Paragraph		Notes
		Section	Page	
<b>Material topic: Training and development</b>				
GRI 3: Material Topics – 2021 version	Disclosure 3-3 Management of material topics	3. Identification of risks and opportunities; 8. Employee management	260; 285	-
GRI 404: Training and education - 2016 version	Disclosure 404-1 Average hours of training per year per employee	8. Employee management	297	Average training hours are determined as the ratio between training hours provided and number of employees at 12/31 of the reporting year. Part of 2022 figures is estimated as a complete information is not available. As no material changes occurred in 2022, estimate was carried over starting from training hours provided in 2021 and remeasured on the number of employees in force at December 31, 2022.
	Disclosure 404-3 Percentage of employees receiving regular performance and career development reviews	8. Employee management	298	The indicator refers to employees that have a part of variable compensation (i.e., MBO, Incentives), managed through the PMP LEAD program and, more generally, to all employees subject to a formal periodic review of the performance. The abovementioned process includes employees hired in the last months of the year even though they have yet to be assessed.
<b>Material Topic: Employees' welfare</b>				
GRI 3: Material topic 2021	Disclosure 3-3 Management of material topics	3. Identification of risks and opportunities; 8. Employee management	260; 285	-
<b>Material topic: Management of relations with local communities</b>				
GRI 3: Material topic 2021	Disclosure 3-3 Management of material topics	3. Identification of risks and opportunities; 10. Relations with local communities	260; 312	-

GRI Standard	Disclosure	Paragraph		Notes
		Section	Page	
<b>Material topic: Health and safety</b>				
GRI 3: Material topic 2021	Disclosure 3-3 Management of material topics	3. Identification of risks and opportunities; 9. Environment, health and safety	260; 299	-
GRI 403: Occupational Health and safety - 2018 version	Disclosure 403-1 Occupational health and safety management system	9. Environment, health and safety	299 and sub.	-
	Disclosure 403-2 Hazard identification, risk assessment and incident investigation	9. Environment, health and safety	299 and sub.	-
	Disclosure 403-3 Occupational health services	9. Environment, health and safety	299 and sub.	-
	Disclosure 403-4 Worker participation, consultation, and communication on occupational health and safety	9. Environment, health and safety	299 and sub.	-
	Disclosure 403-5 Worker training on occupational health and safety	9. Environment, health and safety	299 and sub.	-
	Disclosure 403-6 Promotion of worker health	9. Environment, health and safety	299 and sub.	-
	Disclosure 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	9. Environment, health and safety	299 and sub.	-
	Disclosure 403-9 Work-related injuries	9. Environment, health and safety	310-311	Injury rate and lost day rate indicators are calculated dividing both the number of injuries and the number of lost workdays (calendar days) by total hours worked and multiplying that number per 1'000'000. Point b. not reported
<b>Material Topic: Diversity and inclusion</b>				
GRI 3: Material Topics – 2021 version	Disclosure 3-3 Management of material topics	3. Identification of risks and opportunities; 8. Employee management	260; 285	-



GRI Standard	Disclosure	Paragraph		Notes
		Section	Page	
GRI 405: Diversity and equal opportunity - 2016 version	Disclosure 405-1 Diversity of governance bodies and employees	8. Employee management	285	Point b. reported Data reported in absolute value
	Disclosure 405-2 Ratio of basic salary and remuneration of women to men	8. Employee management	285	The ratio of women/men salary was computed adding the monthly wages of the Group's Companies' employees (except for small-sized commercial branches, as staff is composed only of men) converted into euros according to the average exchange rate in local currency in 2022. The report provides only the ratio of women/men basic salary. Data apply only to White Collars and Blue Collars.
<b>Material topic: Environmental management</b>				
GRI 3: Material Topics – 2021 version	Disclosure 3-3 Management of material topics	3. Identification of risks and opportunities; 9. Environment, health and safety	260; 299	-
GRI 302: Energy - 2016 version	Energy consumption within the organization	9. Environment, health and safety	306	For conversion of energy consumption in GJ the company used DEFRA, UK Government GHG Conversion Factors for Company Reporting. Electricity consumption was broken down into renewable and non-renewable sources, on the basis of the composition of the energetic mix used for the electricity produced from suppliers (where expressly indicated in the electricity bill).
GRI 302: Water and effluents - 2018 version	Disclosure 303-1 Interactions with water as a shared resource	9. Environment, health and safety	306	-
	Disclosure 303-2 Management of water discharge-related impacts	9. Environment, health and safety	306	-
	Disclosure 303-3 Water withdrawal	9. Environment, health and safety	306	-

GRI Standard	Disclosure	Paragraph		Notes
		Section	Page	
GRI-305: Emission - 2016 version	Disclosure 305-1 Direct (Scope 1) GHG emissions	9. Environment, health and safety	307	For conversion of consumption in GJ the company used DEFRA, UK Government GHG Conversion Factors for Company Reporting and Terna - international comparisons. Computation of Scope 1 emissions includes direct emissions from the combustion of fuel to generate thermal energy for heating system or for production processes, for vehicles and refrigerant gas emissions.
	Disclosure 305-2 Energy indirect (Scope 2) GHG emissions	9. Environment, health and safety	307	Computation of Scope 2 emissions includes emissions connected to electricity consumption from renewable and non-renewable sources and purchase of thermal energy, as well as heating system at the Italian headquarter where such expenditure is included among common costs. These emissions are calculated according to the location-based mode. Given the energy composition of the organization, the market-based mode is not, to date, applicable.
GRI 306: waste - 2020 version	Disclosure 306-1 Waste generation and significant waste-related impacts	9. Environment, health and safety	308	-
	Disclosure 306-2 Management of significant waste-related impacts	9. Environment, health and safety	308	-
	Disclosure 306-3 Waste generated	9. Environment, health and safety	308	-
	Disclosure 306-4 Waste diverted from disposal	9. Environment, health and safety	309	The indicator is reported for waste of those manufacturing facilities that generate most of the waste.
	Disclosure 306-5 Waste directed to disposal	9. Environment, health and safety	309	The indicator is reported for waste of those manufacturing facilities that generate most of the waste.
<b>Material topic: Human Rights</b>				
GRI 3: Material Topics – 2021 version	Disclosure 3-3 Management of material topics	2.3 The Group's Code of Ethics; 3. Identification of risks and opportunities	255; 260	-



## 13. GRI 207 disclosure table - FY 2021

	Revenues from customers	Infra-group Revenues	Profit/loss before tax		Taxes paid ("Cash Basis")	Accrued taxes	Number of employees	Tangible assets
Italy	248,853	406,947	173,365		61,260	42,676	735	166,927
Austria	19,954	2	2,128		452	540	17	2,102
Australia	20,618	48	1,768		902	642	23	6,907
Belgium	19,974	888	2,658		978	638	23	2,071
Brazil	16,360	6	525		568	(560)	37	3,519
China	49,664	4,350	(1,063)		527	(218)	156	26,319
Rep. Czech	12,562	2	1,508		107	221	14	1,608
Germany	62,725	22,521	4,402		949	1,296	187	18,152
Spain	48,482	555	4,719		2,299	1,409	39	6,525
France	40,152	915	3,751		1,072	1,076	54	5,656
UK	16,696	20,104	1,824		56	343	123	27,518
Mexico	7,664	737	119		207	290	23	3,183
Holland	10,644	4,955	1,439		258	330	60	2,912
Portugal	4,439	50	208		34	48	2	810
Sweden	14,369	(7)	388			177	16	832
Switzerland	18,571	16	1,928		270	253	13	1,165
Poland	15,120	14	1,330		34	293	17	2,918
India	5,974	81	820				36	2,364
USA	580,792	205,011	193,257		47,693	39,237	1,721	315,915
Israel	19,840	219	2,217		1,135	541	16	2,766
South Africa	5		(6)			161		0
Canada	25,187	6,158	11,846		407	2,311	112	15,416
Ireland	6	(1)	(19)			35		0
Singapore	5	813	36			0	5	
Slovakia	2,497		(52)		(41)	13	3	383
Dubai								
Hong Kong	90	1,125	89		7	(14)	12	464
Japan	199	1,377	134		56	54	12	864
<b>TOTAL</b>	<b>1,261,442</b>	<b>676,886</b>	<b>409,319</b>		<b>119,230</b>	<b>91,792</b>	<b>3,456</b>	<b>617,296</b>

Tax Jurisdiction	Constituent bodies resident in the fiscal jurisdiction	Fiscal jurisdiction of the organization or constituent body if different from fiscal jurisdiction residence		Research & Development	Holding or managing intellectual property	Production	Sale, marketing or distribution	Administrative, management and support services	Holding shares or other equity instruments	Dormant
Italy	DIN Limited	Ireland			X					
Italy	DIASORIN SPA			X	X	X	X	X	X	
Austria	DiaSorin Austria GmbH						X			
Australia	DiaSorin Australia Pty Ltd						X			
Australia	Labpac Pty Ltd.									X
Belgium	DiaSorin SA/NV						X			
Brazil	DIASORIN LTDA						X			
China	DiaSorin Ltd						X			
China	Luminex Trading (Shanghai) Co. Ltd							X		
Rep. Czech	DiaSorin Czech s.r.o.						X			
Germany	DiaSorin Deutschland GmbH					X	X			
Germany	Luminex Munich GmbH							X		
Spain	DiaSorin Iberia S.A.						X			
France	DiaSorin SA						X			
France	Luminex Paris SAS							X		
UK	DiaSorin Limited						X			
UK	DiaSorin S.p.A. UK Branch					X				
UK	Luminex London Ltd							X		
Mexico	DiaSorin Mexico SA CV						X			
The Netherlands	DiaSorin SA/NV Dutch Branch						X			
The Netherlands	Luminex B.V.							X		
The Netherlands	Luminex 3 B.V.								X	
The Netherlands	Luminex 2 B.V.								X	
Portugal	DiaSorin Iberia, S.A. Portugal Branch						X			
Sweden	DiaSorin AB						X			
Switzerland	DiaSorin Switzerland AG						X			
Poland	DiaSorin Polska sp. z o.o.						X			
India	DiaSorin Healthcare India Pvt Ltd						X			
USA	DiaSorin Inc.			X	X	X	X		X	
USA	DiaSorin Molecular, LLC			X		X	X			
USA	Luminex Corporation			X	X	X	X		X	
USA	Nanosphere LLC									X
USA	Chandlertec LLC									X
USA	Amnis LLC									X
USA	Luminex International Inc								X	
USA	Iris Biotech LLC									X
Israel	DiaSorin Ltd						X			
South Africa	DiaSorin South Africa PTY Ltd									X
Canada	DiaSorin Canada, Inc.							X		
Canada	Luminex Molecular Diagnostics Inc.			X	X	X				
Ireland	DiaSorin Ireland Ltd									X
Ireland	DiaSorin IN. UK Limited									X
Singapore	DiaSorin Apac Pte							X		
Slovakia	DiaSorin Czech, s.r.o., organizačná zložka						X			
Dubai	DiaSorin Middle East FZ-LLC							X		
Hong Kong	Luminex Hong Kong Co. Ltd							X		
Japan	Luminex Japan Corporation Ltd							X		



# 14. ANNEX (TO TAXONOMY)

In this annex we provide the templates containing the disclosure requirements accompanying the Key Performance Indicators ("KPI") of non-financial businesses, pursuant to art. 1.2 of Annex I to the art. 8 Delegated Act, for 2022 year.

**Table 1 - Turnover**

Share of turnover from products or services associated with taxonomy aligned activities

Economic activities	Code/s	Absolute turnover EUR/000	Share of turnover %	Criteria to contribute substantially		Criteria for "do no significant harm"							Minimum Safeguards S/N	Share of turnover aligned with taxonomy year 2022 Percentage	Share of turnover aligned with taxonomy, year 2021 Percentage	Category (enabling activity) A	Category (transitional activity) T
				Climate change mitigation %	Adaptation to climate change %	Climate change mitigation S/N	Adaptation on to climate change S/N	Water and marine resources S/N	Circular Economy S/N	Pollution S/N	Biodiversity an ecosystems S/N						
<b>A. Activities eligible for taxonomy</b>																	
<b>A.1 Environmentally sustainable activities (taxonomy aligned)</b>																	
n.a.		0	0%	n.a	n.a		n.a	n.a	n.a	n.a	n.a	n.a	n.a	0%	n.a	n.a	n.a
<b>Turnover of environmentally sustainable activities (taxonomy aligned) (A.1)</b>		0	0%	0%	0%		n.a	n.a	n.a	n.a	n.a	n.a	n.a	0%	n.a	n.a	n.a
<b>A.2 Activities eligible for taxonomy but not environmentally sustainable (non-taxonomy aligned activities)</b>																	
n.a.		0	0%											0%			
<b>Turnover from activities eligible for taxonomy but environmentally sustainable (non-taxonomy aligned activities) (A.2)</b>		0	0%											0%			
<b>Total (A.1 + A.2)</b>		0	0%											0%			
<b>B. ACTIVITIES NOT ELIGIBLE FOR TAXONOMY</b>																	
<b>Turnover from activities not eligible for taxonomy (B)</b>		1,361,138	100%														
<b>Total (A+B)</b>		1,361,138	100%														

**Table 2 - CapEx**

Share of CapEx from products or services associated with taxonomy aligned activities.

Economic activities	Code/s	Absolute CapEx	Share of CapEx	Criteria to contribute substantially		Criteria for "do no significant harm"							Minimum Safeguards	Share of CapEx aligned with taxonomy, year 2022	Share of CapEx aligned with taxonomy, year 2021	Category (enabling activity)	Category (transitional Activity)
				Climate change mitigation	Adaptation to climate change	Climate change mitigation	Adaptation to climate change	Water and marine resources	Circular Economy	Pollution	Biodiversity and ecosystems						
				EUR/000	%	%	%	S/N	S/N	S/N	S/N	S/N					

A. ACTIVITIES ELIGIBLE FOR TAXONOMY																		
A.1 Environmentally sustainable activities (taxonomy aligned)																		
n.a.		0	0%	n.a	n.a		n.a	n.a	n.a	n.a	n.a	n.a	n.a	n.a	0%	n.a	n.a	n.a
<b>CapEx of environmentally sustainable activities (taxonomy aligned)</b>		0	0%	0%	0%		n.a	n.a	n.a	n.a	n.a	n.a	n.a	n.a	0%	n.a	n.a	n.a
A.2 Activities eligible for taxonomy but not environmentally sustainable (non-taxonomy aligned activities)																		
Construction of new buildings	7.1	9,772	8%												8%			
Renovation of existing buildings	7.2	6,568	5%												5%			
Installation, maintenance and repair of electric vehicle charging stations in buildings (and in parking spaces pertaining to buildings)	7.4	48	0,04%												0.04%			
<b>CapEx of activities eligible for taxonomy but not environmentally sustainable (non-taxonomy aligned activities)</b>		64	14%												14%			
<b>Total (A.1 + A.2)</b>		<b>64</b>	<b>14%</b>												<b>14%</b>			

B. ACTIVITIES NOT ELIGIBLE FOR TAXONOMY			
CapEx of activities not eligible for taxonomy (B)		103,739	86%
<b>Total (A+B)</b>		<b>120,127</b>	<b>100%</b>





**Table 3 - OpEx**

Share of OpEx from products or services associated with taxonomy aligned activities.

Economic activities	Code/s	Absolute CapEx EUR/000	Share of CapEx %	Criteria to contribute substantially		Criteria for "do no significant harm"							Minimum Safeguards S/N	Share of CapEx aligned with taxonomy, year 2022 Percentage	Share of CapEx aligned with taxonomy, year 2021 Percentage	Category (enabling activity) A	Category (transitional Activity) T
				Climate change mitigation %	Adaptation to climate change %	Climate change mitigation S/N	Adaptation to climate change S/N	Water and marine resources S/N	Circular Economy S/N	Pollution S/N	Biodiversity and ecosystems S/N						

**A. ACTIVITIES ELIGIBLE FOR TAXONOMY**

**A.1 Environmentally sustainable activities (taxonomy aligned)**

n.a.		0	0%	n.a	n.a		n.a	n.a	n.a	n.a	n.a	n.a	n.a	0%	n.a	n.a	n.a
<b>CapEx of environmentally sustainable activities (taxonomy aligned)</b>		0	0%	0%	0%		n.a	n.a	n.a	n.a	n.a	n.a	n.a	0%	n.a	n.a	n.a

**A.2 Activities eligible for taxonomy but not environmentally sustainable (non-taxonomy aligned activities)**

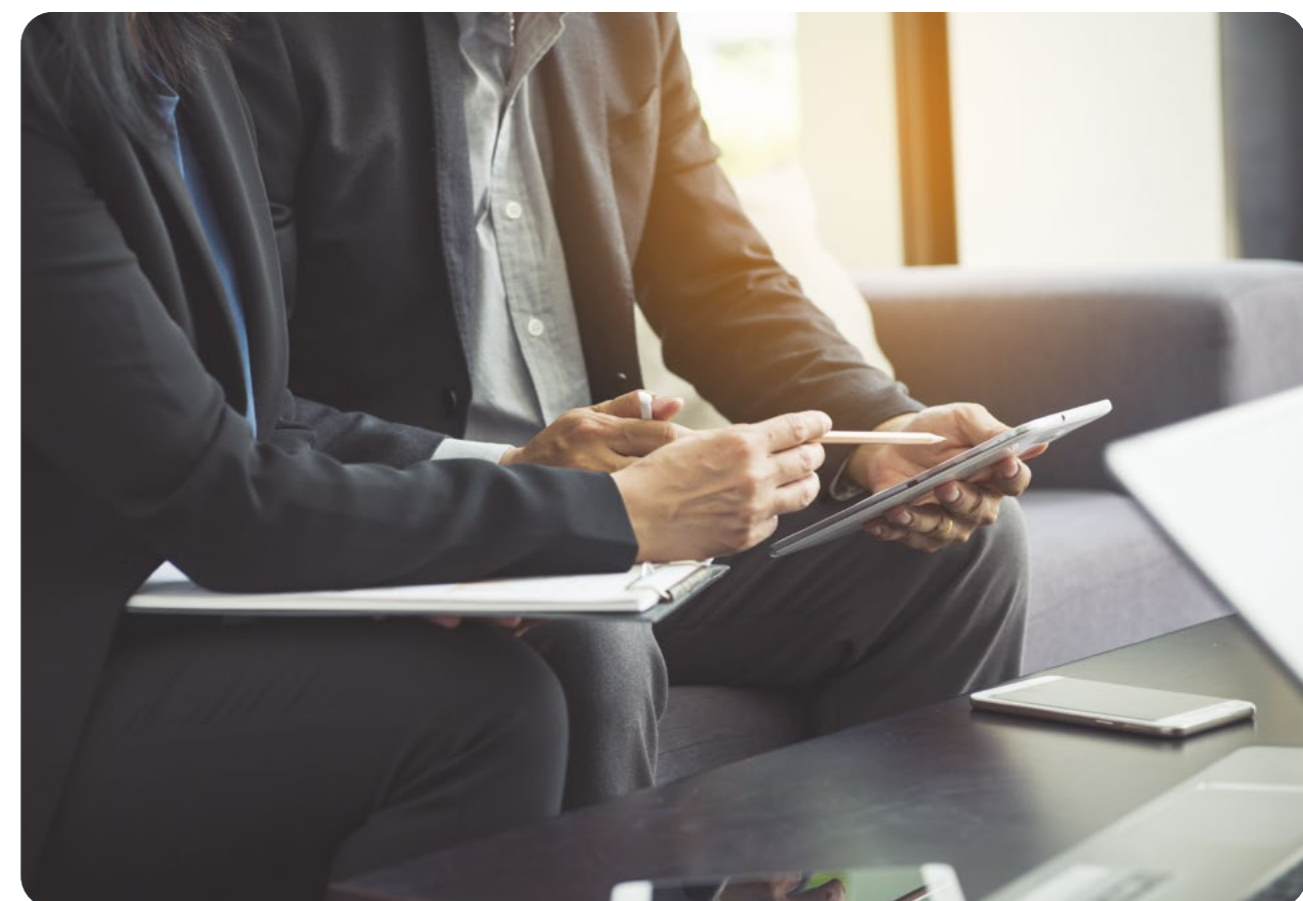
n.a		0	0%											0%			
<b>OpEx of activities eligible for taxonomy but not environmentally sustainable (non-taxonomy aligned activities) (A.2)</b>		0	0											0%			
<b>Total (A.1 + A.2)</b>		0	0%											0%			

**B. ACTIVITIES NOT ELIGIBLE FOR TAXONOMY**

<b>OpEx of activities not eligible for taxonomy (B)*</b>		103,935	100%
<b>Total (A+B)</b>		103,935	100%

\* As mentioned in the Regulation, calculation of OpEx in Taxonomy takes into account non-capitalized direct costs listed below:

- R&D costs;
- Costs for building renovation;
- Leasing costs;
- Maintenance and repair costs;
- All other direct costs connected to day-to-day use of assets (e.g. energy costs or cleaning costs).



# 15. Independent Auditors' Report on the Consolidated Non-Financial Statement



**DIASORIN SPA**

**INDEPENDENT AUDITOR'S REPORT ON THE CONSOLIDATED NON-FINANCIAL STATEMENT PURSUANT TO ARTICLE 3, PARAGRAPH 10, OF LEGISLATIVE DECREE NO. 254/2016 AND ARTICLE 5 OF CONSOB REGULATION NO. 20267 OF JANUARY 2018**

**YEAR ENDED 31 DECEMBER 2022**



## **Independent auditor's report on the consolidated non-financial statement**

*pursuant to article 3, paragraph 10, of Legislative Decree no. 254/2016 and article 5 of CONSOB regulation no. 20267 of January 2018*

To the Board of Directors of DiaSorin SpA

Pursuant to article 3, paragraph 10, of Legislative Decree No. 254 of 30 December 2016 (the "Decree") and article 5 of CONSOB Regulation No. 20267/2018, we have undertaken a limited assurance engagement on the consolidated non-financial statement of DiaSorin SpA and its subsidiaries (the "Group" or "Diasorin Group") for the year ended 31 December 2022 prepared in accordance with article 4 of the Decree, presented in the specific section of the report on operations and approved by the Board of Directors on 27 March 2023 (the "NFS").

Our review does not extend to the information set out in paragraph "Taxonomy" of the NFS, required by article 8 of European Regulation 2020/852.

### **Responsibilities of the Directors and the Board of Statutory Auditors for the NFS**

The Directors are responsible for the preparation of the NFS in accordance with articles 3 and 4 of the Decree and with the "Global Reporting Initiative Sustainability Reporting Standards" updated in 2021 by the GRI - Global Reporting Initiative (the "GRI Standards"), with reference to a selection of GRI Standards identified by them as the reporting standards.

The Directors are also responsible, in the terms prescribed by law, for such internal control as they determine is necessary to enable the preparation of a NFS that is free from material misstatement, whether due to fraud or error.

Moreover, the Directors are responsible for identifying the content of the NFS, within the matters mentioned in article 3, paragraph 1, of the Decree, considering the activities and characteristics of the Group and to the extent necessary to ensure an understanding of the Group's activities, its performance, its results and related impacts.

Finally, the Directors are responsible for defining the business and organisational model of the Group and, with reference to the matters identified and reported in the NFS, for the policies adopted by the Group and for the identification and management of risks generated and/or faced by the Group.

The Board of Statutory Auditors is responsible for overseeing, in the terms prescribed by law, compliance with the Decree.

### **PricewaterhouseCoopers SpA**

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### Auditor's Independence and Quality Control

We are independent in accordance with the principles of ethics and independence set out in the Code of Ethics for Professional Accountants published by the International Ethics Standards Board for Accountants, which are based on the fundamental principles of integrity, objectivity, competence and professional diligence, confidentiality and professional behaviour. Our audit firm adopts International Standard on Quality Control 1 (ISQC Italia 1) and, accordingly, maintains an overall quality control system which includes processes and procedures for compliance with ethical and professional principles and with applicable laws and regulations.

### Auditor's responsibilities

We are responsible for expressing a conclusion, on the basis of the work performed, regarding the compliance of the NFS with the Decree and with the GRI Standards. We conducted our work in accordance with International Standard on Assurance Engagements 3000 (Revised) – Assurance Engagements Other than Audits or Reviews of Historical Financial Information (“ISAE 3000 Revised”), issued by the International Auditing and Assurance Standards Board (IAASB) for limited assurance engagements. The standard requires that we plan and apply procedures in order to obtain limited assurance that the NFS is free of material misstatement. The procedures performed in a limited assurance engagement are less in scope than those performed in a reasonable assurance engagement in accordance with ISAE 3000 Revised, and, therefore, do not provide us with a sufficient level of assurance that we have become aware of all significant facts and circumstances that might be identified in a reasonable assurance engagement.

The procedures performed on the NFS were based on our professional judgement and consisted in interviews, primarily of company personnel responsible for the preparation of the information presented in the NFS, analyses of documents, recalculations and other procedures designed to obtain evidence considered useful.

In detail, we performed the following procedures:

1. analysis of the relevant matters reported in the NFS relating to the activities and characteristics of the Group, in order to assess the reasonableness of the selection process used, in accordance with article 3 of the Decree and with the reporting standard adopted;
2. analysis and assessment of the criteria used to identify the consolidation area, in order to assess their compliance with the Decree;
3. understanding of the following matters:
  - a. business and organisational model of the Group with reference to the management of the matters specified by article 3 of the Decree;
  - b. policies adopted by the Group with reference to the matters specified in article 3 of the Decree, actual results and related key performance indicators;
  - c. key risks generated and/or faced by the Group with reference to the matters specified in article 3 of the Decree.

With reference to those matters, we compared the information obtained with the information presented in the NFS and carried out the procedures described under point 4 a) below;
4. understanding of the processes underlying the preparation, collection and management of the significant qualitative and quantitative information included in the NFS.

In detail, we held meetings and interviews with the management of DiaSorin SpA and we performed limited analyses of documentary evidence, to gather information about the processes and procedures for the collection, consolidation, processing and submission of the non-financial information to the function responsible for the preparation of the NFS.

Moreover, for material information, considering the activities and characteristics of the Group:

- at a group level,
  - a) with reference to the qualitative information included in the NFS, and in particular to the business model, the policies adopted and the main risks, we carried out interviews and acquired supporting documentation to verify its consistency with available evidence;
  - b) with reference to quantitative information, we performed analytical procedures as well as limited tests, in order to assess, on a sample basis, the accuracy of consolidation of the information.
- for the following companies, DiaSorin Italia SpA, DiaSorin Ltda (Brazil) and Luminex Corporation Inc. (USA), which were selected on the basis of their activities, their contribution to the performance indicators at a consolidated level and their location, we carried out interviews with local management and gathered supporting documentation regarding the correct application of the procedures and calculation methods used for the key performance indicators.

### Conclusion

Based on the work performed, nothing has come to our attention that causes us to believe that the NFS of DiaSorin Group for the year ended 31 December 2022 is not prepared, in all material respects, in accordance with articles 3 and 4 of the Decree and the GRI Standards, with reference to a selection of GRI Standards identified by them as the reporting standards.

Our conclusions on the NFS of DiaSorin Group do not extend to the information set out in paragraph “Taxonomy” of the NFS, required by article 8 of European Regulation 2020/852.

Milano, 6 April 2023

PricewaterhouseCoopers SpA

Signed by

Stefano Pavesi  
(Partner)

Signed by

Paolo Bersani  
(Authorised signatory)

*This report has been translated from the Italian original solely for the convenience of international readers. We have not performed any controls on the NFS 2022 translation*





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