

# NON-FINANCIAL STATEMENTS

## PART I – INFORMATION ON POLICIES

### A. INTRODUCTION | THE NOVABASE GROUP

Pursuant to article 508-G of the Commercial Companies Code, as amended by Decree Law no. 89/2017 of 28 July, which transposed Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014 into Portuguese legislation, NOVABASE explains in this document the “information for a sufficient understanding of the developments, performance, position and impact of the group’s activities, at minimum with regard to environmental, social and employee-related issues, equality between men and women, non-discrimination, respect for human rights and fighting corruption and attempted bribery” in relation to the NOVABASE Group for the year ending 31 December 2022.

Information on the NOVABASE Group’s business and corporate structure is available in the 2022 Annual Report and Accounts (Notes to the Consolidated Financial Statements for the year ending 31 December 2022), as well as in the 2022 Corporate Governance Report (Part I, Section B., Point 21).

### B. BUSINESS MODEL

This information is described in Part I, Letter B., Section II. “ADMINISTRATION AND SUPERVISION (Board of Directors, Executive Board of Directors and General and Supervisory Board)” from the 2022 Corporate Governance Report.

### C. MAIN RISK FACTORS

The NOVABASE Group is subject to both standard market risks and specific risks related to its business. NOVABASE believes that the risk management policy is of vital importance in running and developing a business which has historically had a higher risk appetite profile, since this is intrinsically necessary in such a dynamic and disruptive sector.

NOVABASE also has internal control systems and procedures to prevent and manage risks within the context of its organization and activities.

Additional information on NOVABASE’s internal control and risk management can be found in Part I, Letter C, Section III. “Internal Control and Risk Management” of the 2022 Corporate Governance Report.

## D. POLICIES IMPLEMENTED

### i. Environment

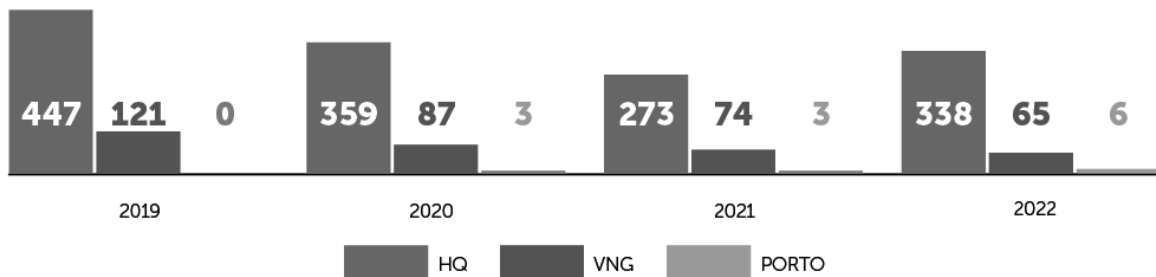
NOVABASE has implemented an Environmental Management System (ISO 14001) as part of its Integrated Management System (Quality, Environment, Occupational Health and Safety). The Integrated Management System is governed by a policy which has been incorporated into NOVABASE's vision and values and aligned with the needs of stakeholders. Internal and external audits are done annually, the latter by certifying entities. As in 2021, no non-conformities were found in 2022.

NOVABASE has a policy which identifies environmental and safety requirements to be met for the acquisition/provision of goods and services.

NOVABASE monitors several indicators: consumption of electricity, thermal energy, water, diesel and gas; recycling of plastic, cardboard, paper and glass; and the emission of greenhouse gases.

In 2022, hybrid work began gaining more weight, and consequently became the most balanced model for NOVABASE in the post-COVID-19 era. The following indicators were noteworthy in 2022:

#### ELECTRICITY CONSUMPTION (MW/H)



Measures implemented: Centralized Management System to control operating times, replacement of all fluorescent lighting with LED lighting.

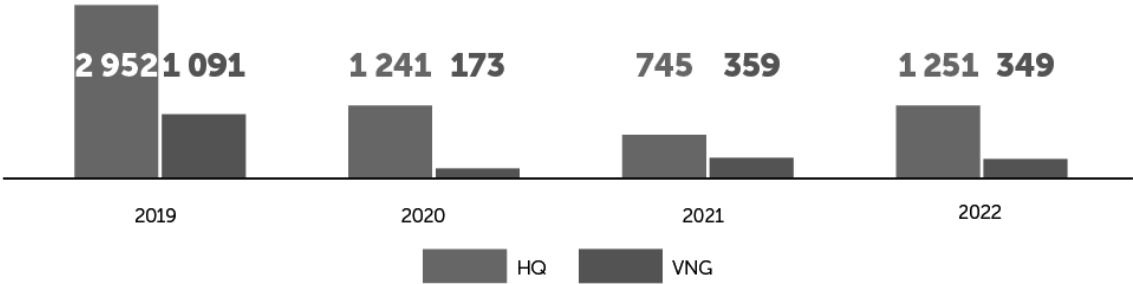
#### THERMAL ENERGY CONSUMPTION (MW)



Measures implemented: Centralized Management System to control operating times of the climate control system. In the third quarter, we implemented thermal insulation for

heat exchangers, and thermal insulation for primary circuit accessories (valves, filter and picking) of the substation of the thermal plant.

**WATER CONSUMPTION (M³)**



Measures implemented: decreased water flow and installation of regulating valves in faucets.

**TOTAL PAPER CONSUMPTION (KG)**



Measures implemented: Awareness on decreasing the use of paper. Identification of suppliers who send hardcopy invoices, followed by a request for electronic billing.

**PLASTIC PRODUCTION (KG)**

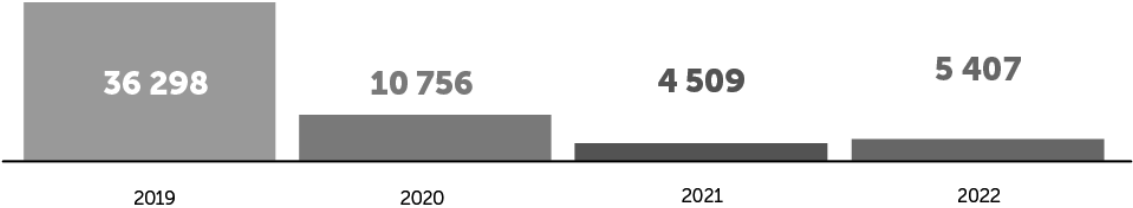


The volume of plastic waste rose considerably after the start of the pandemic, justified by lower employee confidence in using glass cups and bottles available for common use in the break rooms. For this reason, disposable water bottles needed to be made available again.

**RECYCLING RATE**



**AMOUNT OF WASTE (KG)**



With regard to emissions:

**EMISSIONS FLEET (T/CO<sub>2</sub>)**



NOVABASE has provided fewer polluting vehicles in its fleet, this year with the acquisition of an additional 37 plug-in hybrid vehicles and 8 electric vehicles.

As shown in the following table, our fleet has a total of 78 plug-in hybrid vehicles and 16 electric vehicles.

VEHICLE TYPE	2019	2020	2021	2022
Hybrid	0	0	0	0
Plug-in Hybrid	19	21	43	78
Electric	4	3	8	16

**EMISSIONS AIR TRAVEL (T/CO<sub>2</sub>)**



**EMISSIONS FUEL, AIR TRAVEL and BUILDINGS (T/CO<sub>2</sub>)**



In addition to measures already known (e.g. remote meetings, video calls, the existence of offices in other regions), other measures to offset these emissions are being analysed.

## ii. Social and Fiscal

NOVABASE has implemented a number of measures aimed at well-being and a balance between the professional, family and personal lives of its employees. Some noteworthy measures include: General health appointments, at no charge, twice per week, osteopathy appointments, psychology appointments, at no charge, to help all those in need (with guaranteed anonymity), healthy breakfast in partnership with "Celeiro".

NOVABASE implemented the "Second Life" program for equipment at the end of its professional life, allowing NOVABASE Group employees to use this equipment at home. 107 pieces of equipment were sold in 2022.

In 2022, NOVABASE developed and participated in several welfare initiatives, including the following:

- Ukrainian refugees
  - 30 laptops;
- "Casa de São Bento" school
  - 4 laptops
- Johnson Academy
  - 80 backpacks
- Celfocus
  - "Zero Waste Policy": meaning that any material sent or given to the people of Celfocus should have a utility and useful life beyond the time denoted. Being useful and reusable is a matter of principle.
  - Volunteer program "What matters to you": allowing everyone to take one work day to volunteer at an institution of their choice.

The results of the initiatives carried out in 2022 were:

- What matters to you – 48 hours of volunteering by 9 employees.
- Monetary donation – €8,500 Ukraine Support, Donation to Red Cross and Fortés Sempre
- Courier services – delivery of goods to institutions.
- Neotalent
  - Donation of materials (blankets, decks of cards, pens) to C.A.S.A.

- Donation of perishable foods to REFOOD
- Registry in job platforms created to address Ukrainian refugees who may arrive in the country, following the war

### **iii. Employees and Gender Equality and Non-Discrimination**

Council of Ministers Resolution no. 19/2012 of 8 March 2012 requires the mandatory adoption of an equality plan by all entities in the state corporate sector, with a view to achieving equal treatment and equal opportunities between men and women, eliminating discrimination and reconciling personal, family and professional life.

This obligation was extended to listed companies through Law no. 62/2017 of 1 August, which passed the scheme for equal representation between men and women in the managing and supervisory boards of entities from the corporate public sector and listed companies. Article 7 of this law establishes the obligation to prepare annual equality plans “aimed at effectively achieving equal treatment and equal opportunities between men and women, eliminating gender discrimination and reconciling personal, family and professional life”.

In this context, on 8 September 2022, NOVABASE presented a new version of its Gender Equality and Diversity Plan with measures and practices for the years 2022/2023, including the following:

- Continued use and promotion of inclusive language both inside and outside the company;
- Give-away of book “O Longo Caminho para a Igualdade (“The Long Way To Equality”) to new employees in onboarding kit;
- Communication and awareness activities;
- Consolidation of partnership with Valor T (employment agency for disabled persons);
- Sharing and dissemination of mentoring programs, namely the PWN program (Professional Women’s Network).

The key indicator is the proportion of men and women vis-à-vis all employees, which should tend to be balanced. In 2022, this indicator had a proportion of 69% men and 31% women, in line with the result from 2021.

At NOVABASE, we believe in equal opportunities and mutual respect regardless of ethnicity, gender, religion, beliefs, social background or sexual orientation. These differences tend to enhance the quality of decision-making processes through multiple perspectives, greater intellectual and cultural richness and a better representation of reality and of those involved.

For this reason, we also believe that diversity in our corporate boards helps to improve NOVABASE’s performance and competitiveness. As such, we are committed to the following policy:

- Compliance with Law no. 62/2017 of 01 August, since gender diversity provides

different management styles and complementary approaches;

- With regard to age, there must be a balance between experience and maturity and the youth and energy needed for the fast-paced innovation of our highly dynamic sector (information technologies);
- With regard to qualifications and education, in addition to areas associated with technology, various other areas of knowledge must also be represented, in view of the mounting importance of multidisciplinary in team performance.

NOVABASE will monitor this policy's implementation, in accordance with its corporate governance model, and will review it whenever deemed appropriate.

#### **iv. Human Rights**

NOVABASE ensures and has specific principles related to (i) respecting human rights (ii) collective bargaining, and (iii) guaranteed non-existence of child and forced/mandatory labour. It has a Code of Conduct, which was reviewed and approved by the Board of Directors in 2021, to solidify these principles. This Code lays out the principles and rules governing NOVABASE's relationships with its stakeholders, in the broadest sense. They represent a commitment to NOVABASE's customers and partners, but also a commitment by and to its employees in terms of how they relate with the company and among themselves. It covers a range of topics from integrity, transparency, respect, health and safety, the use of information, intellectual property, the use of resources, social and environmental responsibility, managing conflicts of interest, corruption and bribery, including various aspects such as legal compliance, best environmental and labour practices, including human rights, and applying these principles in third-party procurement. The Code of Conduct is available at the website's institutional area and on the Intranet. Our ethical concerns also extend to our suppliers and partners. The principles and rules described in NOVABASE's Code of Conduct must be strictly followed by any partner or supplier working with NOVABASE, and incorporated into their day-to-day routines. In its contractual agreements with suppliers, NOVABASE includes a commitment to adhere to NOVABASE's Code of Conduct.

#### **v. Anti-Corruption and Attempted Bribery**

NOVABASE has adopted a whistleblowing system for reporting irregularities (known as "SPI") that may occur within the Group, which is detailed at the NOVABASE website ([www.novabase.com](http://www.novabase.com)).

The reporting of irregularities through the SPI is directed to the Chairperson of the Audit Board, with the Audit Board designating the entity or person who will follow up on communications received ("Head of SPI"). The Head of SPI must act independently and autonomously (notwithstanding responsibility to the Audit Board for proper compliance with his/her duties) and will be subject to confidentiality requirements. The company also has "Internal Regulation on Transactions with Related Parties" in effect.

After the publication of Law no. 93/2021 of 20 December, which establishes the general scheme for protecting whistleblowers, transposing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 into the Portuguese legal system, NOVABASE revised the SPI to adapt the system to the requirements of the

new law, particularly with regard to the protection of whistleblowers, who now have access to a direct and confidential channel for reporting to the Audit Board any potential irregularity, regardless of its nature, occurring in the NOVABASE Group, regardless of any blame that may be attributed, and which may impact the financial statements or the information sent to the Portuguese Securities Market Commission ("CMVM"), or that may cause serious damage to NOVABASE or its stakeholders (employees, customers, partners and shareholders).

Council of Ministers Resolution no. 37/2021 of 6 April passed the 2020-2024 National Anti-Corruption Strategy, which calls all sectors, including the private corporate sector, to be part of a joint anti-corruption effort primarily focused on the prevention of corruptive phenomena.

NOVABASE, fully aware of these risks, albeit potential, sought to identify them through the Prevention Plan for the Risks of Corruption and Related Offences in the specific ecosystem to which NOVABASE belongs and address them, thereby ensuring that our corporate culture is rooted in the fundamental values of legality, uprightness, trust and ethics. NOVABASE approved the Plan in December 2021 and published it at its website.

## **PART II – INFORMATION ON STANDARDS AND GUIDELINES FOLLOWED**

In view of the NOVABASE Group's size, the nature of its business, its business model and the industries in which it operates, no formal policies have been approved for all of the items referred to in article 508-G (2) of the Commercial Companies Code. Nonetheless, various aspects of the NOVABASE Group's business are governed by applicable legislation, and by applicable regulations and recommendations of the Portuguese Securities Market Commission and other domestic and international entities. In addition, the NOVABASE Group internally uses a number of reference documents, diligence proceedings and systems regarding practices to be employed in certain areas, taking the Group and its needs into account, together with its employees, professionals and other stakeholders, with a view to ensuring sustainable growth. NOVABASE Group companies are also subject to a number of different internal and external audits. In this context, the main aspects, documents, practices and processes in place at the NOVABASE Group, which it believes have an impact on non-financial issues relevant to the Group (namely involving the environment, society, labour, gender equality, non-discrimination, human rights and the fight against corruption), are listed below:

- NOVABASE's business and the conduct of employees and professionals are governed by applicable law in relevant jurisdictions, and by NOVABASE's Code of Conduct (published at its corporate website), an internally approved document in effect at the Group since 2011 aimed at guiding the conduct of NOVABASE's professionals through values cultivated by the Group in its customer and interpersonal relations;
- The company's business is managed in accordance with the Integrated Management System (Quality, Environment, Occupational Health and Safety);
- NOVABASE's companies are audited by its financial auditors; its certifications in quality (ISO 9001), environmental management (ISO 14001) and occupational health and safety (ISO 45001) are renewed each year after internal and external audits, the latter conducted by certifying entities;



- The company regularly monitors customer satisfaction, along with its employees' and professionals' satisfaction with company services and other issues of interest to the management.