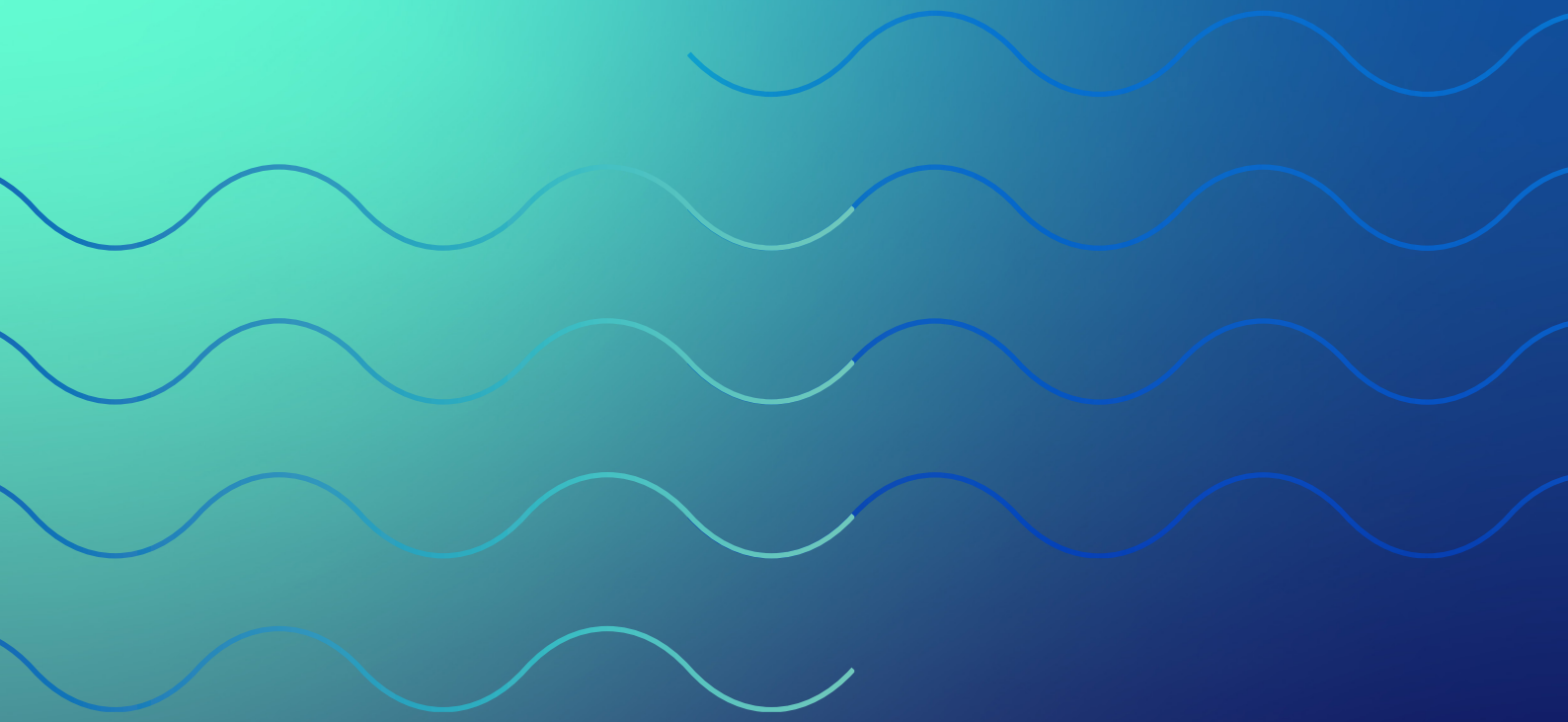


SUSTAINABILITY REPORT



2022

Gaming Innovation Group Inc

GiG

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Foreword

Our people and practices are continually improving to focus on creating a truly sustainable business which adds value to the world in which we live. From adopting all ESG and United Nations standards and values, to the key measurements and KPIs, we are encompassing them all in our sustainability strategy and planning. We are excited to help lead the industry into a better tomorrow, for people and for planet.

We are starting from the very foundations of the organisation, looking at everything through an ESG lens, and have identified a number of areas and ways to improve what we are doing. Defining two clear sustainability goals has meant we can identify what is and is not working. 2022 has been a year of research and development, where the team has created partnerships with leading B Corp certified companies to guide us, these include leading carbon management platform Greenly, and leading consultancy Legacy, which improves the understanding and activation of our investment, and means we can measure everything we do moving forward.



We continually build and develop upon our regulatory compliance, information security and platform management efforts to provide our partners and the communities in which they operate in, with the safest, most secure and innovative service, including AML, Player Protection, Safer Gambling, ISO 27001 and ISO 20000 certificates. Our climate action includes partnering with Greenly to accurately measure, manage and return **reduce our Scope 1, 2 and 3 GHG emissions**. We have also **stopped gifting merchandise**, as the emissions produced impact the climate negatively, and are now offering well-being top-ups, a Reward Toolkit for Managers and their teams, and we will shortly provide **truly sustainable welcome gifts** which offset carbon emissions around the world, including **tree planting** or **donation to biodiverse projects** through Switzerland based The Gold Standard's organisation "for a climate secure and sustainable world". We have also offset **167,000kg Co²** (100% of our recorded business travel footprint) through The Gold Standards **Verified Emission Reductions scheme**. In 2022 our People team collected, compiled and addressed over **63,000 feedback points** through annual and monthly Voice of Employee and engagement surveys, to improve the employee experience, and developed a new and improved perks and benefits package. The team also **established GiG's first DEI allyship called GiG Allies**, with full training and certifications achieved by all members.

Whilst we have some way to go to reach our sustainability targets, you will read in this report that we are constantly improving. Add to this the **extensive sustainability review planned for H2 2023** with **Bureau Veritas** in collaboration with RSM, GiG undertaking it's first ESG rating analysis which benchmarked the organisation overall, at a **fair 47** (50 is good), and our recently attained **NASDAQ ESG Transparency Partner** stamp of approval, we can further define, develop and inform the next stage of our journey to sustainability in 2023/4. We look forward to updating our stakeholders on our progress in upcoming quarterly and annual reports.

Gemma Edward,
Director of PSS and Sustainability



2022

Our strategic approach to Sustainability:

Our people and stakeholders are at the heart of every decision we make, as are the communities in which we live and work. We want to create sustainable growth for every internal and external stakeholder. We have aligned our four key pillars and development areas, with the United Nations 2030 Agenda for Sustainable Development and the 17 Goals for People, for the Planet. **Our four pillars are:**



Innovation



Trust



Diversity and inclusion



Education and ESG



01

Our **two sustainability objectives** are broken down into clear business and people goals:

To be a **future proof profitable business** through adoption of sustainable best practices and ESG reporting, including product and service innovation, information security, safer gambling priorities, and supply chain ethics.

02

To be a **people first culture**, where balanced well-being is a fundamental right and intrinsically linked to our work in local communities and reducing our environmental footprint with the aim of reaching Net Zero inline with Agenda 2030, and the Paris Agreement.

2022

Highlights

Business goal 2022







<p>Expanded and doubled our addressable markets.</p>	<p>The acquisition of Sportnco completed April 2022, and an agreement signed to acquire the casino affiliate websites AskGamblers.com, Johnslots.com, Newcasinos.com and several smaller domains.</p>
<p>Increased and renewed ISO certifications.</p>	<p>As well as our recertification for the coveted ISO 27001 for information security, for all products and services across GiGH's operations, GiG was awarded the ISO 20000 certification for the platform after an extensive review of internal service management system, framework and practices.</p>
<p>Recognised as Best Casino Affiliate.</p>	<p>GiG Media was awarded "best casino affiliate" award at the iGB Affiliate Awards in London.</p>
<p>Partnered with premium Media organisation.</p>	<p>GiG Media entered into a new commercial partnership with News Corp UK & Ireland Limited for sports betting and casino content to their premium media websites The Sun and talkSPORT in Q4 2022.</p>
<p>Signed 20 deals and entered into new and emerging markets.</p>	<p>Platform and Sportsbook signed a vast array of platform, managed services, PAM and sportsbook deals with; Betsson, SkyCity, Aspers UK, Crab Sports, Full Games, Betway, Grupo Boldt (Bplay), Fenibet, Strike Games, Luckybet, Luckydays and Spinaway, StarCasino resulting in GiG's exciting position in emerging, new and existing markets like Africa, US, Europe, Canada, UK, LATAM and Serbia. The total number of live brands was 62 at the end of Q4 2022.</p>
<p>US and Canada Expansion.</p>	<p>From being granted authorisation in three States in the US (New Jersey, IOWA and Pennsylvania), to GiG's Ontario licence being granted, and Ben Clemes leading the creation of a North American hub, GiG's plans to expand successfully in this territory are well underway.</p>
<p>Reduced GHG emissions with office reviews.</p>	<p>Workplace Services team along with support from the office environment committees comprising representatives from IT, Finance and People, have successfully subleased 2 levels in GiG Beach, moved the Marbella office, to reduce emissions and costs, and increase services and engagement.</p>

People goal 2022

<p>Improved employee experience.</p>	<p>Our people deserve a company without bias, who cares and provides them with the very best service and experience. We reviewed our most pertinent policies, including Right to Disconnect, Flexi-working and Health and Well-being, which are industry leading policies, including best practices. We also continued to work through the 63,000 feedback points and work on a brand new perks and benefits package which includes Me Time day, Birthday leave, GiG Gives paid volunteer day, 350 euro Well-being allowance, which can be used for personal care, clothing, appliances and charity donations, a very broad spectrum, plus many more initiatives, all to ensure our people felt supported and catered for in every way.</p>
<p>Implemented Your Voice.</p>	<p>As part of the EU Whistleblower directive, we have provided 'Your Voice' on Hibob which is an anonymous reporting tool that protects our people and enables them to speak up in a safe and secure environment. This directive was passed into national law on December 17 2021, for companies with more than 249 people.</p>
<p>Listened to our people.</p>	<p>We sent monthly and quarterly engagement surveys in Media, Group and Platform in 2022 and extended to Sportnco Group in early 2023, and the first Have Your Say survey in Oct 2021, with an 87% participation rate, which collected almost 40,000 feedback points to shape many aspects of our people employee experience throughout 2022, and launched the second Have Your Say survey in March 2023. The feedback gathered is used to see what is working, what to stop doing and what we need to improve. In total we collected, compiled and used 63,000 points of feedback to directly shape and improve the employee experience throughout 2022.</p>
<p>Improved recognition.</p>	<p>With 22 teams and individuals winning GiGstars of the month and held our 3rd Annual GiGstars Awards in Dec 2022 with 446 nominations, 28 judges, 24 finalists and 8 winners, where the prizes were focussed on improving well-being through experiences.</p>
<p>Created new perks and benefits package.</p>	<p>We want to foster a trusted and rewarding company culture, with flexibility at its core and attractive benefits to retain our people by giving the best all round experience from personal development and progression, remuneration and investment, environment and accompanying perks. We researched the global employment market and used the data and feedback from Have Your Say, Stay and Monthly Engagement surveys to put together a personalised, forward looking and industry leading benefits and perks package</p>
<p>Protected the planet through further ESG exploration.</p>	<p>From reducing merchandise, use of couriers, and looking into ways to decarbonise our operations, multiple teams contributed to offsetting GiG's carbon footprint and the reduction of GHG emissions in 2022.</p>

Key focus areas for 2023

Business goal 2023

 <p>Execute strategic review.</p>	<p>It's all hands on deck to plan and implement the separation of the organisation into two publicly listed companies.</p>
 <p>Acquisition of AskGamblers.</p>	<p>Acquisition was completed end of January with several initiatives to grow revenue and EBITDA for the asset being identified.</p>
 <p>Complete Sportnco Integration.</p>	<p>Continually innovate in the regulatory compliance arena, from the building of advanced RG Risk Profiling solutions supported by capabilities that automate customer interactions and interventions, to safer gambling training and meticulous safer gambling and social responsibility reviews by external consultants</p>
 <p>Increase Safer Gambling and Player Protection offering.</p>	<p>Continually improve the innovations in the regulatory compliance arena, from RG Risk Profiling to RG training, and how GiG communicates with partners and their end users.</p>
 <p>Regulated market expansion.</p>	<p>Continue work maintaining current licenses in regulated markets, look to expand into new markets, and we completed Maryland and Pennsylvania licences in March 2023.</p>
 <p>Improve overall ESG rating.</p>	<p>Complete a review of the organisation's activities towards ESG targets and assess the organisation's readiness to report under the CSRD directive with Bureau Veritas (in collaboration with RSM) and use partnership with Greenly and Legacy to create an informed and specific emissions reduction plan, focussing on supply chain, increasing efficiencies, improving retention of talent and more.</p>

People goal 2023



Improve employee experience.

Rolling out new perks and benefits package, continued focus on well-being with new partner, maintaining flexibility, increase recognition schemes, more dedicated training and development resources and time, personal development planning and support etc.



Greater recognition and reward through perks and benefits package.

Increased office and team building events, Increased well-being allowance, Introduced Birthday leave and "Me Time" Day, Work anniversary manager reward toolkit, Sustainable new joiner gift of tree planting / supporting biodiverse start ups.



Streamline office environments and improve workplace services.

Continue the work on office environments and use of space, including further subleasing and review of office space.



Leadership programme and training.

With the success of the 2022 Leadership programme our People team will expand this to include further investment in training and workshops in 2023.



Found GiG Gives and solidify philanthropic direction.

Complete the official foundation of GiG Gives and establish one partnered charity in each location, which matches our values and targets.

Our pillars of sustainability - in depth



Innovation - *It's in our name*

From AI to ideation, we will continuously improve and build partnerships to give our stakeholders maximum outputs, such as improved products and systems, cutting edge technology, best practices, and real sustainable growth.

In addition to the items listed under the 2022 highlights our product, platform, tech and commercial highlights are:

Signed Aspers and Crab Sports:

- Aspers, who are a Tier one, UK focused, retail brand with venues in four locations in the UK. We will deliver a full end to end technology and services offering, including the delivery of an Omnichannel integration with their current retail technology.
- Crab Sports in Maryland, US. This was of particular importance as it was the first commercial deal where we coupled the technologies of GiG and Sportnco to bring value to this 'challenger' localised brand. Maryland will open Mobile Sportsbetting later in 2022 and this will be the first 'real money' offering Sportnco have offered in the market, underlying our confidence in the solution and how it can help us expand in growing, more complex regulated markets.

Continuous improvement strategy and integrations. Improvement works to; Logic UX and UI, existing products, including being able to approve PXP withdrawals from BO and other jurisdiction work, Croatia Kuna to Euro migration for Betsson Croatia complete. We've finalised Playtech Direct and EGT Digital integration

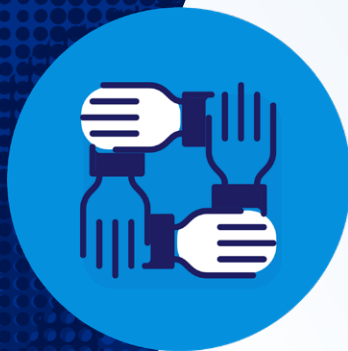


to improve our games offering, Sports have integrated Sportnco with final UAT testing being carried out, and 15 new Vendors Added in PIQ Integration. We continued to enhance our product offering from a games perspective by integrating Pragmatic play, Quickspin, Pragmatic Play direct and Pari play. In addition we integrated additional features such as Evolution Free Spins, Tipping Jackpots and EGT Free spins.

Increased integrated payment gateways. As a platform, one of the core values is to enhance our third party offering, and our focus was to enhance our payments offering by integrating PXP.

Impressive number of go-live dates and new deals signed in US, Canada, LATAM, and Europe. GiG signed the leading retail operator in LATAM to power its online expansion, as well as a platform deal with Strike Games and Luckybet, a deal with StarCasino to power their online offering in Spain, and a Head of Terms with an established retail operator in Ontario. Also in Ontario, Luckydays has gone live and Spinaway has launched.

Onboarded Industry veteran and marketing marvel Marcel Elfersy, as the new Chief Commercial Officer of Platform and Sportsbook.



Trust - It's what we're building

Through compliance and resilient technology we are developing best in class compliance products. Our expert in-house compliance, legal, information security and training teams focus on compliance analysis, emerging markets, responsible marketing and advertising, protecting our data and managing our vulnerabilities, and embedding responsible gaming and AML - and everything in between

Successful integration of a 24/7 SOC team, enabled us to have full visibility of GiG servers, systems and network devices for all live environments, all offices and our Media business.

Improved security automation testing system which enables the team to execute more efficiently automated tests at a specified cadence, for all of GiG's main products.

Implemented Governance, Risk, Compliance (GRC) vertical. Which has improved the business continuity framework and initiated a stable governing function, performed a rigorous maturity assessment of our awareness framework, launched the internal Risk Management framework for all business units. Thus ensuring the level of security maturity is maintained, the continuous compliance with ISO 27001 standards and the extension of the same level of compliance across multiple business units.

Improved GRC's focus on Risk Management frameworks with more dedicated reporting and escalation lines inc. readjusting how GiG's third-party supply chain risk is assessed across 50 suppliers to date, with 94% of pre-existing suppliers being re-assessed. Supporting our ESG efforts further.

Secure by design, reducing vulnerabilities. We have revamped our 'security by design' project, through a static scanner (SAST) which will scan our code prior to going live, this will assist the developers to mitigate any vulnerable code in reaching our products.

Increased supplier relationship management and security due diligence. We have rolled out internal risk assessments in line with industry and security standards, to ensure that risks are discovered, prioritised and mitigated in accordance with GiG's risk appetite.

Increased our SETA (training and awareness) presence, improving further our dedicated learning paths and targeted awareness. With 90% compliance reached for internal phishing simulations, the GRC function dedicated further improvements to our phishing campaigns.

Safer Gambling. We have partnered with Betknowmore and YGAM for our annual Responsible Gambling training and awareness. Betknowmore UK has launched BKM Evolve to create a new enterprise that aims to address the prevention and reduction of gambling harm through bespoke and accredited training and consultancy programs. It has been identified that areas such as the workplace, health services and key front-line workers, require enhanced knowledge skills and resources to enable the safe and effective management of gambling health, risk and compliance issues. The top six highlights of safer gambling training include:

- Understanding customer vulnerability
- Understanding gambling harm
- Understanding safeguarding and managing welfare
- Enhanced skills for customers interactions
- Awareness of gambling support services
- Health and well-being

Watchtower AI and leading RG tools. For those business partners who take advantage of our managed services package, our Operations teams provide comprehensive RG monitoring, assessment and action on their customer database, utilising our plethora of advanced tools and processes, supported by experienced and highly trained people. We are constantly upgrading our RG repertoire, with the latest addition being the Watchtower AI language tool from Edgetier, designed to automatically alert and escalate concerning behaviour in customer contacts. In H2 2022 GiG embarked on an initiative to develop an advanced RG risk scoring methodology and system based on a wide data set that delivers a holistic risk score of customers supported

with complex automation flows. This tool will allow for an automated risk assessment approach and will reduce subjectivity when performing manual reviews on a player's account and lead to real-time automated interactions and spend limits to protect the player from any gambling-related harm. The new programme is in testing and will be ready for testing towards the end of Q1, 2023.

Increased focus on Player Safety. We've continued collaboration efforts with external RG agencies, to further develop our responsible gambling process and procedure, both in terms of monitoring and communication. Going into 2023, we are looking into ways of adding extra skill sets to our Player Safety team, with professional qualifications and training.

Anti-Bribery and Corruption. GiG prohibits the offering, giving, solicitation or the acceptance of any bribe or corrupt inducement, whether in cash or in any other form. The Organisation's Policy held within the Code of Conduct which is read and signed by all employees, outlines what is acceptable and what is not, and what it could look like in reality. It gives comprehensive instructions on appropriate due diligence and when to register a gift, or seek further advice,

and that the prevention, detection and reporting of bribery or corruption is the responsibility of all GiG employees. Reporting matters in this area are covered by the Protection of the Whistleblower Act (2013).

Responsible marketing and advertising. We ensure that all our advertising and marketing efforts are conducted in a socially responsible manner, in accordance with the regulations and requirements on promotional and marketing communications in every local market, and in the absence thereof, in accordance with a code of conduct that adopts industry standard practices. We ensure marketing communications do not mislead, be false or untruthful. Communications produced by GiG must provide clear and transparent information any offer being made, and are not targeted at vulnerable people. We also ensure that we are fully compliant with General Data Protection Regulation (GDPR) guidelines and ensure that we only ever use personal data that is submitted or acquired by us only if we have a valid legal basis:

- **Protecting underage persons.** Marketing and advertising communications are not aimed at, or should not appeal to, underage persons (i.e. any age below the legal age for gambling in any jurisdiction where the communication is targeted) and carry appropriate warnings about underage gambling. For the purpose of brand advertisements and sponsorship agreements, no logos and names of gambling products or gambling services are to be found on products that are intended to be used or worn by underage persons.
- **Avoidance of potentially offensive language.** We refrain from using language, words and phrases in marketing and advertising communications which may be deemed offensive by both advertising audiences and regulatory bodies. These rules reflect the guidance issued by Ofcom, the UK's regulator for communication services.
- **Social media advertising and marketing.** Social media as a platform for advertising or any other form of commercially related content, including blogs, microblogs, vlogs, wikis, message boards, electronic newsletters, online forums, and all social networking sites, follow advertising requirements, such as:
 - » Links to sources of more detailed information
 - » An 18+ symbol
 - » Reference to www.begambleaware.org or a local support institution
 - » Do not include any content which is appealing to children Affiliate compliance

Protect your brand with GiG Comply. We built a compliance tool called GiG Comply which we of course use ourselves. GiG Comply drives social responsibility by providing improved visibility of where and how brands are being advertised, highlighting deviations from the brand owner's guidelines. The service helps protect advertisers and brand owners from being promoted on websites which are not brandsafe or compliant. It also protects from misleading advertising in their name and helps operators to adhere to complex advertising standards in the different regulated markets.



Diversity, equity and inclusion - *It's what we practise*

We respect and celebrate the uniqueness of every GiGster. Through updating our practices and implementing new policies and initiatives we recognise, raise awareness of and address every bias including gender, nationality, ethnicity, religion, age, sexual orientation or disability.



GiG diversity detail:



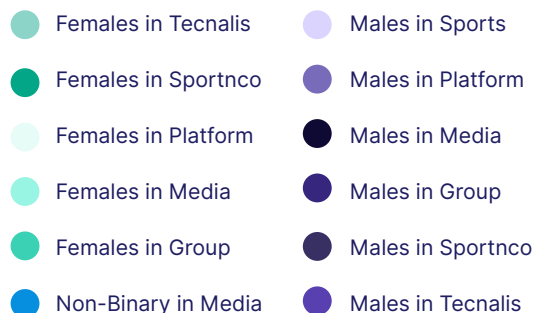
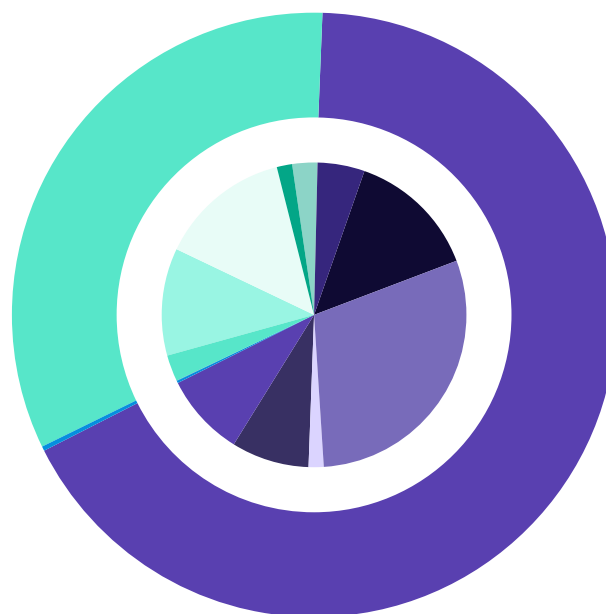
Our team is comprised of 62 nationalities and we are all different. We know that by attracting a more diverse workforce, we benefit as a company. From our hiring practices to our retention initiatives, we are constantly looking to better what we did before. Through education and working closely with organisations like All-in-Diversity as a founding member, and the world renowned Stress Management Society, we focus on our people's awareness, mindset, resilience and well-being. This helps to develop a mindful and autonomous internal culture which influences the communities in which we live.

Our two DEI goals are to:

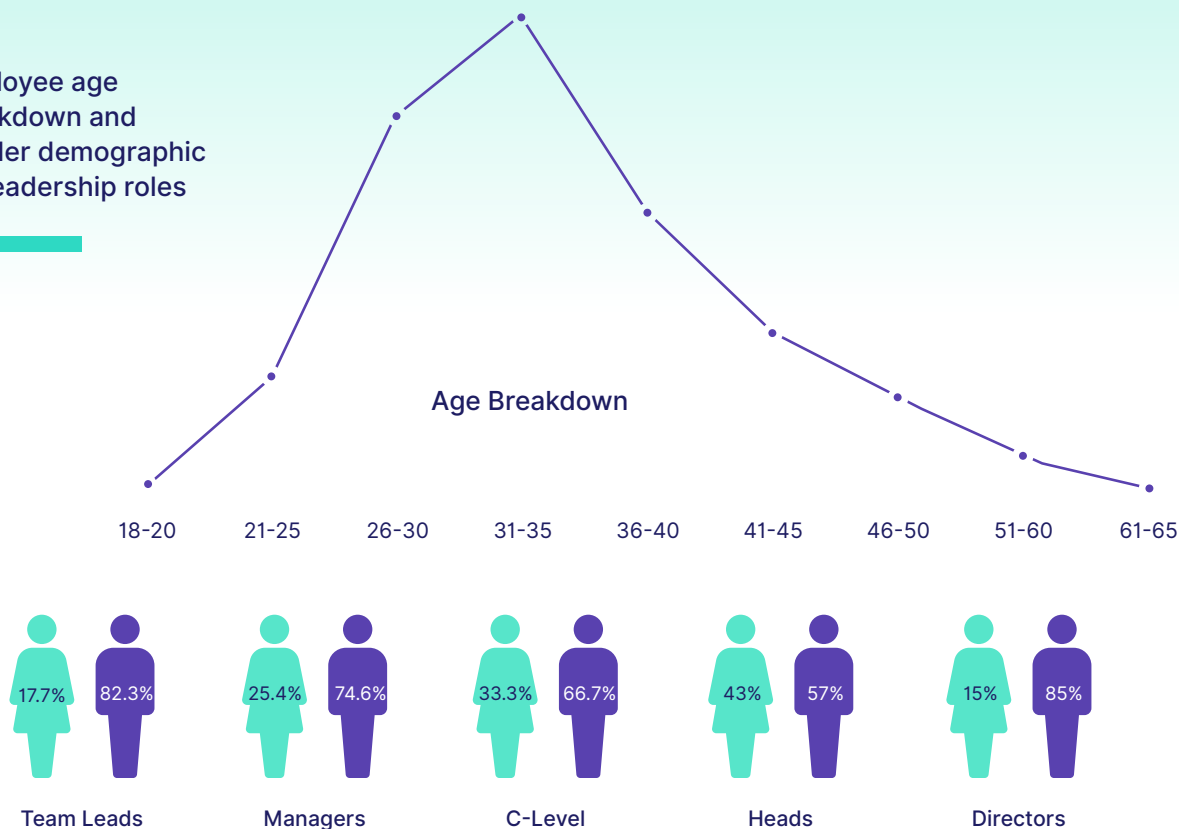
- Increase diversity of thinking and perspective by recruiting from an increasingly diverse talent pool and retaining the best talent
- Break down more barriers and bias by increasing development and education opportunities in our workforce and in our communities, utilising current programmes and creating progression initiatives

In addition to the achievements listed under 2022 people goal highlights, we have also been focused on:

Our numbers. The gender split Q on Q remained the same with 67.25% male and 32.25% female and 0.5% non-binary. The age bracket of 31-35 continues to be where most of our people fall and as we employ people from all over the world we are proud to welcome 62 nationalities across all of our people, which has remained steady from Q3 to Q4.



Employee age breakdown and gender demographic for leadership roles



Kelly Kehn, Co-Founder All-in Diversity:

"All-in Diversity Project is an international not for profit organisation focusing on diversity, equity and inclusion in the workplace. We work with organisations to help define what DEI means to them and providing tools, guidance and support as they start to translate strategy into action. Our work is supported by Founding Members, organisations who are as committed to changing this industry as we are, actively work to support their communities and the industry at large. Gaming Innovation Group has been a pivotal part of the conversation since 2018, not only seeing the importance of Diversity, Equality and Inclusion and Sustainability into their own business model but also serving as a beacon of change for others, through initiatives such as their 'GiG Allies' programme - an internal network supporting the personal and professional development of women in the organisation, including leadership training and success planning. GiG is also a very visible participant of cross sector initiatives such as the All-Index, an annual report which seeks to benchmark diversity and inclusion across the industry, as well as International Women's Day and Pride. At a time when social governance forms a critical component of any serious sustainability strategy, GiG has taken a lead in placing the role of women within the workplace front and centre, highlighting the challenges and then going on to identify and implement solutions that support and sustain gender parity in the workplace, continuing to be a role model for best practice across all industries and all sectors."

Talent acquisition and marketing recruitment. We aim to increase diversity of thinking and perspective in GiG supporting our ESG efforts, by recruiting from an increasingly diverse talent pool. We are building a multi-cultural global workforce independent from any preferences other than skill set and talent by:

- Hiring Manager Toolkit training which includes Ethical Hiring Practices and biases.
- We use various sourcing methods to increase diversity and we engage with national minorities in Malta and Spain.
- Building a stronger employer brand and engaging more with talent via social media channels
- Increasing learning opportunities to students from local higher education institution MCAST and University of Malta, with seven interns onboarded so far
- Improving the candidate experience ensuring our process is fair and transparent

GiG Allies. With support from the All-in Diversity team, we want to create a safe, nurturing and discrimination free environment. We want to rid our company of all bias. We've now started our GiG Allies committee internally, formed by people partners, C-levels, and other leaders across our business units and partnered up with Global Mindset Development based in Malta.

Protecting Human Rights through policy. The people and operational teams consistently review and update all policies, ensuring GiG protects and respects the human rights of its employees and partners. From Equality and Diversity, Health and Well-being, Right to disconnect, Flexi-working, Harassment and Bullying, Grievance, and Code of Conduct, to Whistleblowing, AML, Insider Trading and Infosec plus many more - we review and update constantly.

Optimised our office environments. Our workplace services team have been working hard to finalise the office revamp and sublease in Malta, including internal building moves, creation of collaboration and meeting spaces, and are supporting Sportnco with the Madrid office move expected to finalise in H1 2023. New plans and projects for our Malta office are currently underway with completion at the end of 2023.

Well-being #Together. Everyone's journey to achieving balanced well-being is different and personal. Our approach to wellbeing is holistic and company-wide and supported through industry leading policies like The Right To Disconnect, Flexi-working, GiG Health and Well-being, and our Well-being allowance and more, with focus on personal resilience and stress management hosted by the world renowned stress management society, and localised activities. Our goal is to give our people the tools to evaluate their well-being, and enable them to travel on their personal journey to achieve their ultimate balance.

Neil Shah, Chief De-stressing Officer, Stress Management Society:

"International Wellbeing Insights has observed good practice and the intention to apply it at GiG. GiG seems to be a culture of excellence, high achievement, and clearly has some very talented people. We are really impressed with the commitment to make a positive difference to GiGsters, the willingness to do the right thing even when the full path isn't clear and to be able to react and respond to unexpected crises and challenges with compassion and humanity. We are very much looking forward to continuing to support you in your journey to create a culture of wellbeing."





_Recognition Awards

Our third annual award ceremony was held during our Christmas event. Our 28 judges selected the 24 finalists from 446 company-wide nominations, and the 8 individual and team winners were revealed and celebrated on the night, receiving €500 well-being allowance top-ups or for teams a top-up to their team event budget.

28

judges

24

finalists

446

company-wide
nominations

8

winners

_Increased team building events

- Organised 32 different face to face and online team events in Media, Platform & Group
- Hosted Four Company wide roundtables (GiGsters Connects), 10 Lightning sessions and 17 BU all-hands
- Held five Beach clean-ups and five themed Beer Fridays across all offices



32

team
events



4

company-wide
roundtables



10

lightning
sessions



17

BU all-hands
meetings



5

Beach
cleanups



5

themed Beer
Fridays

€2K

worth of donations
to GiG Gives partnered
charities

_Christmas Event & GiG Gives charity quiz

Combined, over 500 people attended this company wide themed event in-person or online, where we revealed our GiGstars 2022 winners, hosted the quiz which was followed with a party held locally. Quiz winners donated their €2k prize money to GiG Gives partnered charities.

Over 120 GiGsters plus their families joined our Christmas family day in Copenhagen, Malta, Marbella and Toulouse.

Education and ESG - *It's what we believe in*

Quality education and reducing the impact we have on our planet is very important to us. From our expert in-house training and development team to our new GiG Gives Bridging the gap Education Incubator and community outreach projects, we are firmly focused on improving the lives of our people, the level of education available, and impacting poverty and economic growth in our communities.



Training and education. We believe in developing our people through investment in education and performance management support.

- **4395** Courses were completed in 2022, and 24 new courses were published on GiGsters Academy.
- **16 external courses and conferences were completed** and attended by GiGsters from Media, Platform, and Group achieving certifications in ISACA, Cybersecurity, Agile Leadership, Strategic Leadership, Mindfulness Coaching, Plural Sight and more.
- **Leadership Programme 2022.** This programme emphasises the importance of authentic, compassionate and inclusive leadership. Over 50 leaders across all locations and business units attended completed an initial assessment called Strengthsfinder with a follow-up coaching session, and then 4 training sessions held throughout the year focused on; Engaging People with KPI's, Empowering others to grow, Emotional Intelligence and Embracing the challenge of change. These courses will continue with new focus in 2023.
- **Onboarded a new training provider.** For Information Security courses, and we have invested greatly in curating and designing a comprehensive Leadership training programme.
- **Sportnco ISO certification.** We're continuously investing in keeping ours and our clients' information secure, and an important part of the integration was to bring Sportnco Group into the fold of our processes to protect our united organisation and maintain our ISO certification, by taking 2 mandatory courses.



4395

Completed courses in 2022



24

New courses on GiGsters Academy



16

External courses or conferences



50

Leaders attended leadership training

ESG

In 2021 we embarked on the journey every company should be taking to record and report on the 4 categories and 12 subcategories of ESG reporting. We are fully committed to reducing our impact on the planet and supporting our people, and we are excited to begin our journey in earnest to achieve Net Zero through analysis, reduction and neutralisation. We have partnered with leading carbon management accounting platform, [Greenly](#), to accurately measure and report on GiG's GHG emissions, and put in place an informed roadmap for decarbonisation, once this has been completed we will share the roadmap with all stakeholders and our target date for reaching NetZero. Also, we commissioned a full ESG analysis for 2022, with consultancy [Legacy](#) so we can better monitor our global standing, highlighting the areas which need greater focus moving forward. Both of these companies are B Corp Certified, the highest sustainability standards achievable.

Please see our [Annual Sustainability Report 2021](#) for further details.

Our areas of focus

Environmental sustainability assessment, including full Environmental, and Social Governance reporting:

- Scope 1, 2 and 3 carbon emissions assessment with partner Greenly, with the following targets:

- » Reducing consumption and waste. We are recycling paper, plastic, glass, organic material, printer toner and batteries in all of our locations, including electronic waste, and we have started to record all of our energy consumption. **We aim to reduce our energy and water consumption by 5% in 2023.**
- » **Improving merchandise practices.** We're also changing our current merchandise to sustainable products, and reducing CO2 emissions caused by shipments, couriers by changing the shipment type and frequency and awarding digital prizes and rewards instead of physical items. **We have stopped gifting merchandise which reduced associated GHG emissions in 2022. Once the results from Greenly's carbon management platform are calculated, we will update on specific numbers by the end of 2023.**
- Focussing on improving our ESG ratings, through auditing and identifying key areas of improvement:
 - » Comprehensive third party review with [Bureau Veritas](#) (in collaboration with RSM) on ESG and Sustainability practices including procurement and maturity in H2 2023
 - » [Legacy](#) consultancy completed GiG's first ESG ratings analysis, which is delivered as a consensus



Overall Rating: 47

Category Ratings	● Community	47
	● Employees	47
	● Environment	46
	● Governance	49

Subcategory Ratings

Community	Community Dev and Philanthropy	51
	Human Rights and Supply Chain	40
	Product	49
Employees	Compensation and Benefits	49
	Diversity and Labour Rights	47
	Training, Health and Safety	46
Environment	Energy and Climate Change	56
	Environment Policy and Reporting	41
	Resource Management	41
Governance	Board	51
	Leadership Ethics	50
	Transparency and Reporting	45

of the ESG analysts which are currently monitoring GiG (see sources below). This provides consistent ratings of ESG performance, and helps guide us moving forward. With individual subcategory ratings varying from **41 to 56**, GiG's overall **ESG rating has risen to a fair 47 (50 is good)**, giving the team clear guidance on the areas for improvement.

- » We embarked upon an initial ESG supply chain rating analysis giving Net Positive observations from the top c.€28m spend; GiG's Legacy measured c.€10.5m against substantially weighted ESG analyst data. With 66% of spend within the software and Internet sector, meaning the measured ESG investment combined with Microsoft excellent ESG rating performance, gives GiG.com a **good 58.96 Supply Chain ESG rating**.

- Introducing a Global Environmental Policy in H2 2023
- To identify key measurements and accurate reporting, in Dec 2022 we partnered with [Greenly](#), a leading carbon management accounting platform, which supports over 1000 companies to effectively reduce their greenhouse gas emissions. Greenly is a B certified corporation, and means we can start to measure accurately, reduce sustainably, and contribute intelligently and report on our progress.
 - » We aim to have all of our accounting information and other sources connected and integrated with the platform in Q4, 2023
 - » Once the reporting is up and running we will be able to report accurately and effectively on our GHGs and formulate an informed carbon reduction plan in 2024.

GiG Gives - Bridging the gap

Community outreach As per the 17 United Nations goals we engage with initiatives locally with our GiGsters, supporting



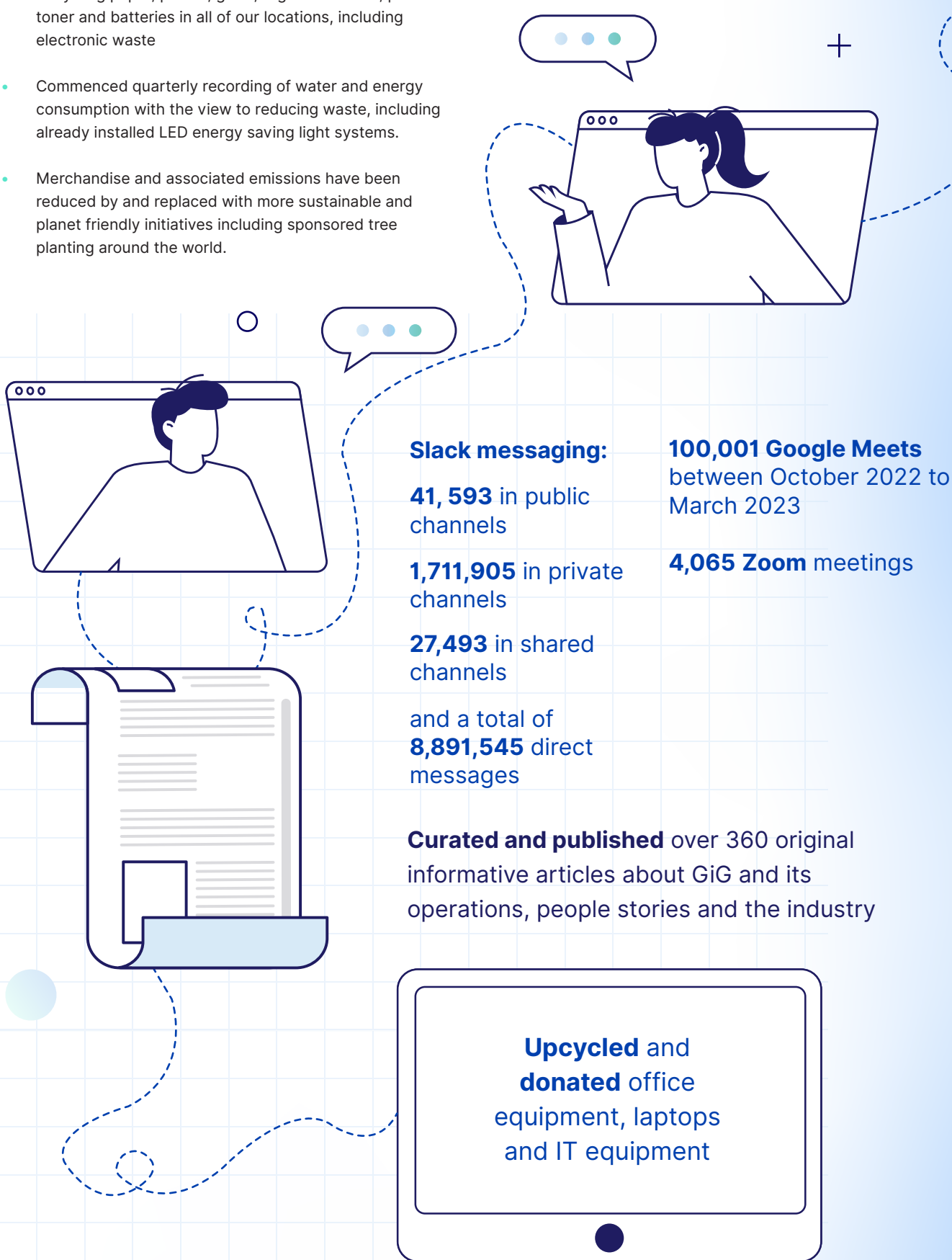
charities or events such as World Clean Up Day, building animal shelters, volunteering in people's homes, collecting and donating food, clothing and supplies for orphanages and women's shelters, donating our expertise for small struggling businesses or schools who need IT/tech support. These are just a few examples of work done and upcoming projects:

- Donated 200Kgs of food in Malta to the Family DV shelter, Dar Merhba Bik foundation in Malta
- **Raised and donated €34,000 in IT equipment and financial contributions** to our GiG Gives charity foundation, partnered charities Dar Merhba Bik foundation, AFESOL, Women's Shelter Reden, ground organisations in Ukraine, and many other charities in need.
- **Christmas GiG Giving** - Donated 70+ presents for the infants and children who are currently living at the family DV shelter, Dar Merhba Bik foundation, AFESOL in Marbella and some hygienic packs to the women's shelter Reden in Copenhagen in Dec 2022
- **Ukraine Crisis Appeal has raised over €13,000.** This money has been used by GiGsters on the ground to support the emergency services and NGOs to purchase life saving supplies like medical kits, sleeping mats, baby supplies, food, water, medicine, fuel and transport to evacuate refugees, doctors visits and shelter. GiG has been doubling employee donations. The list of activities and support is ever evolving to keep pace with the situation. The safety of our people is paramount and we continue to offer a myriad of support to those impacted, and we will continue to protect the privacy of those involved. We are reporting these activities to reflect the immense sense of spirit and generosity of our GiGsters, not in any way to garner credit for these actions.

Environmental footprint:

- Partnered with **Greenly**, a leading carbon management accounting platform, who supports over 1000 companies to effectively reduce their greenhouse gas emissions. Greenly is a B certified corporation, and means we can start to measure accurately, reduce sustainably, and contribute intelligently and report on our progress.
- Recycling paper, plastic, glass, organic material, printer toner and batteries in all of our locations, including electronic waste
- Commenced quarterly recording of water and energy consumption with the view to reducing waste, including already installed LED energy saving light systems.
- Merchandise and associated emissions have been reduced by and replaced with more sustainable and planet friendly initiatives including sponsored tree planting around the world.

- Travel in 2022:
 - » We have offset 100% of recorded Co2 travel emissions = 166,140kg through VERs scheme with The Gold Standard
- We reduced travel and emissions through our continual investment and maintenance in our digital meeting facilities and communication channels:



Consolidated disclosures pursuant to Article 8 of the Taxonomy Regulation

Introduction

In order to achieve the targets established by the European Union of reaching net zero greenhouse gas ('GHG') emissions by 2050, with an interim target of reducing GHG emissions by 55%, compared to 1990 levels, by 2030, the European Commission ('EC') has developed a taxonomy classification system, by virtue of EU Regulation 2020/852, ('the Taxonomy Regulation' or 'the EU Taxonomy'), which establishes the criteria for determining whether an economic activity qualifies as environmentally sustainable.

The EU Taxonomy establishes criteria in terms of six environmental objectives, against which entities will be able to assess whether economic activities qualify as environmentally sustainable. In order to qualify as such, an economic activity must be assessed to substantially contribute to at least one of these environmental objectives, whilst doing no significant harm ('DNSH') to the remaining objectives. This is achieved by reference to technical screening criteria established in delegated acts to the EU Taxonomy. The economic activity is also required to meet minimum safeguards established in the EU Taxonomy. The six environmental objectives considered by the EU Taxonomy are the following:

- i. Climate change mitigation;
- ii. Climate change adaptation;
- iii. Sustainable use and protection of water and marine resources;
- iv. Transition to a circular economy;
- v. Pollution prevention and control; and
- vi. Protection and restoration of biodiversity and ecosystems.

The EC subsequently adopted a Delegated Act supplementing Article 8 of the Taxonomy Regulation ('the Disclosures Delegated Act') in 2021, which establishes the disclosure requirements of entities within the scope of the Taxonomy Regulation. At this stage, this solely comprises entities subject to an obligation to publish non-financial information pursuant to Article 19a or Article 29a of Directive 2013/34/EU (being those entities subject to the Non-Financial Reporting Directive, 'NFRD').

In the following section, the Group, as a non-financial parent undertaking, presents the share of its turnover, capital expenditure (CapEx) and operating expenditure (OpEx) for the reporting period ended 31 December 2022, which are associated with taxonomy-eligible and taxonomy-aligned economic activities related to the first two environmental

objectives (climate change mitigation and climate change adaptation) in accordance with Article 8 of the Taxonomy Regulation. The remaining four environmental objectives are expected to be captured as from 1 January 2024, in accordance with the draft Environmental Delegated Act ('EDA') which was published on 5th April 2023 and is subject to a feedback period until expected adoption by EC by June 2023. The Group will therefore continue to monitor market regulation and guidance in respect of this aspect of its Taxonomy reporting, given the imminent nature of such reporting requirements.

Our Activities

Overview

Proportion of taxonomy-eligible and taxonomy-aligned economic activities in total turnover, Capex and Opex in FY 2022

FY 2022	Total (€000)	Proportion of taxonomy-eligible (non-aligned) economic activities	Proportion of taxonomy-aligned economic activities	Proportion of taxonomy non-eligible economic activities
Turnover	105,215	0%	0%	100%
CapEx	107,278	0.4%	0%	99.6%
OpEx	32	100%	0%	0%

Definitions

'Taxonomy-eligible economic activity' means an economic activity that is described in the delegated acts supplementing the Taxonomy Regulation (that is, the Climate Delegated Act as of now), irrespective of whether that economic activity meets any or all of the technical screening criteria laid down in those delegated acts.

The Climate Delegated Act is structured such that Annex I contains a list of activities and the respective technical screening criteria in relation to the Climate Change Mitigation objective, whereas Annex II relates to the Climate Change Adaptation objective, with potentially different activities being considered in the different annexes.

A 'Taxonomy-aligned economic activity' refers to a taxonomy-eligible activity which:

- i. complies with the technical screening criteria as defined in the Climate Delegated Act, where such criteria comprise:
 - b. substantial contribution to one or more environmental objectives; and also
 - c. 'do no significant harm' to any of the remaining environmental objectives;
- ii. compliance with minimum safeguards regarding human and consumer rights, anti-corruption and bribery, taxation, and fair competition.

'Taxonomy-non-eligible economic activity' means any economic activity that is not described in the delegated acts supplementing the Taxonomy Regulation.

Taxonomy-eligible and Taxonomy-aligned economic activities

The Group have examined all economic activities carried out to see which of these are taxonomy-eligible and also taxonomy-aligned in accordance with Annexes I and II to the Climate Delegated Act.

Taxonomy-eligible activities were identified by extracting the total revenue, CapEx and OpEx required to be captured in the denominators of the respective KPIs and assessing the NACE code of the activities to which the amounts relate. The Group then assessed which of the identified NACE codes relate to activities included within the annexes to the Climate Delegated Act. For the identified eligible activities, the Group then began the process to begin assessing them against the technical screening criteria. However, this process is still currently ongoing, with no activities presently being classified as taxonomy-aligned.

Turnover generating activities performed by the Group

The Group operates two segments:

- Platform offering front-end services ('Platform'); and
- Affiliate marketing ('Media')

Such activities are not captured as part of the Climate Delegated Act and therefore the Group's turnover generating activities are fully classified as taxonomy non-eligible.

As a result, CapEx or OpEx associated with turnover generating activities is also considered to be taxonomy non-eligible.

Taxonomy eligibility of investment activities not directly related to turnover-generating activities

Further to the activities from which the Group generates turnover, and generally incurs both CapEx and OpEx, the Group also engages in investment activities not directly related to its turnover-generating activities. Such investment activities which are taxonomy-eligible have been highlighted below.

Individually taxonomy-eligible CapEx/OpEx and the corresponding economic activities

Economic activity	Description of the taxonomy-eligible purchased output or individual measure	Capex (%)*	Opex (%)*	Climate change mitigation	Climate change adaptation	NACE-code
7.7 Acquisition and ownership of buildings	The acquisition of leasehold property to be utilised internally by the Group	12.4	100	✓	✓	L68

*% of the total CapEx and OpEx included in the denominator of the respective KPI

Taxonomy alignment

Determining whether an activity meets the requirements to be classified as taxonomy-aligned requires considerable detailed information about the activity in order to properly assess it against the established technical screening criteria.

The Group is currently still in the process of gathering the necessary information in order to conclude that activities may be considered as taxonomy-aligned and verifying its accuracy. As a result of the ongoing process, the Group has not been able to substantiate the alignment of any of its activities in the current year.

However, as a result of no activities being considered as taxonomy-aligned in the current year, disclosure requirements surrounding the assessment of taxonomy-alignment in accordance with section 1.2.2.1 of the Disclosures Delegated Act are not deemed to be applicable to the Group.

Our KPIs and accounting policies

The key performance indicators ('KPIs') comprise the turnover KPI, the CapEx KPI and the OpEx KPI. In presenting the Taxonomy KPIs, the Group uses the templates provided in Annex II to the Disclosures Delegated Act. Since the KPIs need to include an assessment of taxonomy-alignment for the first time for the reporting period 2022, the Group does not present comparative figures on taxonomy-alignment. Moreover, since the Group is not performing any of the activities related to natural gas and nuclear energy (activities 4.26-4.31), the Group is not using the dedicated templates introduced by the Complementary Delegated Act as regards activities in certain energy sectors.

Turnover KPI template for financial year 2022

Economic activities	Code(s)	Absolute turnover EUR 000	Proportion of turnover %	Substantial contribution criteria		DNSH Criteria							Taxonomy aligned proportion of turnover Year N Percent	Taxonomy aligned proportion of turnover Year N-1 Percent	Category (enabling activity or transitional activity) E/T
				Climate change mitigation %	Climate change adaptation %	Climate change mitigation Y/N	Climate change adaptation Y/N	Water and marine resources Y/N	Circular economy Y/N	Pollution Y/N	Biodiversity and ecosystems Y/N	Minimum safeguards Y/N			
A. Taxonomy-eligible activities															
A.1. Environmentally sustainable activities (taxonomy-aligned)															
Turnover of environmentally sustainable activities (taxonomy-aligned) (A.1).		-	0%	0%	0%								0%		
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)															
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		-	0.0%										0%		
Total Turnover of Taxonomy eligible activities (A.a + A.2) (A)		-	0.0%												
B. Taxonomy-non-eligible activities															
Turnover of Taxonomy-non-eligible activities (B)		105,215	100.00%												
Total A+B)		105,215	100%												

Economic activities	Code(s)	Absolute CapEx EUR 000	Proportion of CapEx %	Substantial contribution criteria		DNSH Criteria							Taxonomy aligned proportion of CapEx Year N Percent	Taxonomy aligned proportion of CapEx Year N-1 Percent	Category (enabling activity or transitional activity) E/T	
				Climate change mitigation %	Climate change adaptation %	Climate change mitigation Y/N	Climate change adaptation Y/N	Water and marine resources Y/N	Circular economy Y/N	Pollution Y/N	Biodiversity and ecosystems Y/N	Minimum safeguards Y/N				
A. Taxonomy-eligible activities																
A.1. Environmentally sustainable activities (taxonomy-aligned)																
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		-	0%	0%	0%								0%			
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																
7.7 Acquisition and ownership of buildings	L68	424	0.4%													
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		424	0.4%										0%			
Totoal CapEx of Taxonomy eligible activities (A.a + A.2) (A)		424	0.4%													
B. Taxonomy-non-eligible activities																
CapEx of Taxonomy-non-eligible activities (B)	107,054	99.6%														
Total A+B)		107,478	100%													

OpEx KPI template for financial year 2022

Economic activities	Code(s)	Absolute OpEx EUR 000	Proportion of OpEx %	Substantial contribution criteria		DNSH Criteria							Taxonomy aligned proportion of OpEx Year N Percent	Taxonomy aligned proportion of OpEx Year N-1 Percent	Category (enabling activity or transitional activity) E/T
				Climate change mitigation %	Climate change adaptation %	Climate change mitigation Y/N	Climate change adaptation Y/N	Water and marine resources Y/N	Circular economy Y/N	Pollution Y/N	Biodiversity and ecosystems Y/N	Minimum safeguards Y/N			
A. Taxonomy-eligible activities															
A.1. Environmentally sustainable activities (taxonomy-aligned)															
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		-	0%	0%	0%								0%		
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)															
7.7 Acquisition and ownership of buildings	L68	32	100.0%										24		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		32	100.0%										0%		
Totoal OpEx of Taxonomy eligible activities (A.a + A.2) (A)		32	100.0%												
B. Taxonomy-non-eligible activities															
OpEx of Taxonomy-non-eligible activities (B)		0.0%													
Total A+B)	32	100%													

The specification of the KPIs is determined in accordance with Annex I to the Disclosures Delegated Act. The Group adopts the methodology to determine taxonomy-alignment in accordance with the legal requirements and describes its policies in this regard as follows:

Turnover KPI

Definition

The proportion of taxonomy-aligned economic activities of the total turnover has been calculated as the part of net turnover derived from products and services associated with taxonomy-aligned economic activities (numerator) divided by the net turnover (denominator), in each case for the financial year from 1 January 2022 to 31 December 2022. Given that the Group has not identified any taxonomy-eligible economic activities, taxonomy-alignment is not possible to be assessed.

The denominator of the turnover KPI is based on the consolidated net turnover in accordance with paragraph 82(a) of IAS 1. For further details on our accounting policies regarding the Group's consolidated net turnover, refer to disclosure note 1.23

'Revenue recognition' in the Group's consolidated financial statements included in this Annual Report.

Reconciliation

The Group's consolidated net turnover captured in the denominator of the KPI of €238,207,000 reconciles with the amount disclosed in the 'Net revenue' financial statement line item included in the 'Income Statements' in the consolidated financial statements included in this annual report. Additionally, the amount also reconciles to Note 3 'Segment information' summarised below.

Revenue reconciliation	Amount (€000)	Amount (€000)
Turnover as per KPI denominator		105,215
Turnover as per the consolidated financial statements relating to:		
Media	61,702	
Platform	43,513	105,215
Difference		-

From the amounts disclosed above, the full amount of €105,215,000 is disclosed as 'Turnover of Taxonomy non-eligible activities' in the Turnover KPI.

CapEx KPI

Definition

The CapEx KPI is defined as taxonomy-aligned CapEx (numerator) divided by the Group's total CapEx (denominator).

Total CapEx consists of additions to tangible and intangible fixed assets during the financial year, before depreciation, amortisation, and any remeasurements, including those resulting from revaluations and impairments, as well as excluding changes in fair value. It includes acquisitions of tangible fixed assets (IAS 16), intangible fixed assets (IAS 38) and right-of-use assets (IFRS 16) and additions as a result of business combinations. Acquisitions of investment properties (IAS 40) would also be captured, however, the Group had no such additions in the current year. For further details on our accounting policies regarding the Group's CapEx, refer to disclosure notes 1.7 'Property plant and equipment', 1.6 'Intangible assets', 1.8 'Leases' and 1.2 'Consolidations' in the Group's consolidated financial statements included within this annual report.

The Disclosures Delegated Act established three categories under which to classify CapEx:

- a. CapEx related to assets or processes that are associated with Taxonomy-aligned economic activities ("category a"). In this case, the Group considers that assets and processes are associated with Taxonomy-aligned economic activities where they are essential components necessary to execute an economic activity.

The Group follows the generation of external revenues as a guiding principle to identify economic activities that are associated with CapEx under this category (a).

Given that none of the Group's turnover generating activities are classified as taxonomy-eligible, no CapEx has been identified under this category.

- b. CapEx that is part of a plan to upgrade a Taxonomy-eligible economic activity to become Taxonomy-aligned or to expand a Taxonomy-aligned economic activity ("category b").

Given that none of the Group's turnover-generating activities are classified as taxonomy-eligible, no such plan may be developed by the Group, and therefore, no CapEx is considered to be eligible under this category.

- c. CapEx related to the purchase of output from Taxonomy-aligned economic activities and individual measures enabling certain target activities to become low-carbon or to lead to GHG reductions ("category c").

The Group distinguishes between the purchase of output and individual measures as follows:

- 'Purchase of output' relates to when the Group just acquires the product or service that is mentioned in the activity description.
- 'Individual measure' refers to when the Group acquires a product through an activity that is regularly performed by the supplier, but where the Group controls the content and design of the product in detail.

Eligible CapEx under this category has been disclosed in the table named 'Individually taxonomy-eligible CapEx/OpEx and the corresponding economic activities' in the 'Taxonomy eligibility of investment activities not directly related to turnover generating activities' section above. The full amount of CapEx considered under this category relates purely to 'purchase of output'.

Purchases of output qualify as taxonomy-aligned CapEx in cases where it can be verified that the respective supplier performed a taxonomy-aligned activity to produce the output that the Group acquired. Since taxonomy-alignment also includes DNSH criteria and minimum safeguards, the Group is not able to assess the Taxonomy-alignment on its own. For the purchased output in 2022, we were not able to obtain any conclusive confirmation of taxonomy-alignment.

Reconciliation

The Group's total CapEx captured in the denominator of the KPI can be reconciled to the consolidated financial statements of the Group included in this annual report, by reference to the respective disclosures capturing the additions for property, plant and equipment, intangible assets, and right-of-use assets.

Capex Reconciliation	Amount (€000)	Amount (€000)	
CapEx as per KPI denominator		107,478	
Additions as per the consolidated financial statements relating to:			
Property, plant and equipment	1,050		Disclosure note 10
Intangible assets	106,004		Disclosure note 9
Right-of-use assets	424	107,478	Disclosure note 6
Difference		-	

From the amounts disclosed above, the full amount of €1,050,000 allocated to 'Property, plant and equipment' and €106,004 allocated to 'Intangible assets' are disclosed as 'CapEx of Taxonomy non-eligible activities' in the CapEx KPI.

The full amount of €424,000 allocated to 'Right-of-use assets' is disclosed as taxonomy-eligible under activity 7.7 'Acquisition and ownership of buildings' in the CapEx KPI.

Opex KPI

Definition

The OpEx KPI is defined as taxonomy-aligned OpEx (numerator) divided by the Group's total OpEx (denominator).

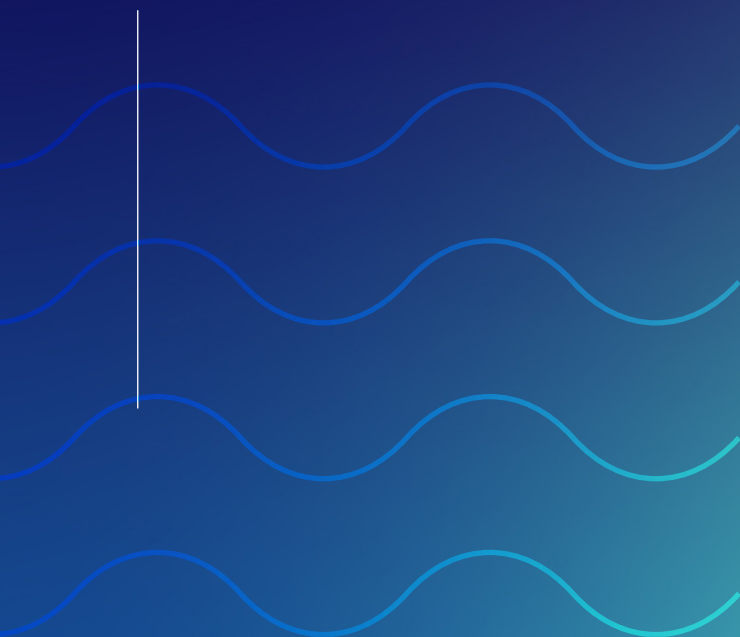
Total OpEx consists of direct non-capitalised costs that relate to all forms of maintenance and repair. This includes staff costs, costs for services and material costs for daily servicing as well as for regular and unplanned maintenance and repair measures. Direct non-capitalised costs in relation to research and development, building renovation measures and short-term leases would also be captured, however, no such costs were incurred in the current year.

The OpEx considered by the Group does not include expenses relating to the day-to-day operation of PPE, such as raw materials, cost of employees operating any equipment and electricity or fluids that are necessary to operate the PPE. Amortisation and depreciation are also not included in the OpEx KPI.

The Group also excludes direct costs for training and other human resources adaptation needs from the denominator and the numerator. This is because Annex I to the Disclosures Delegated Act lists these costs only for the numerator, which does not allow a mathematically meaningful calculation of the OpEx KPI.

The OpEx of the Group recognised during the financial year ended December 2022 is disclosed further in the Group's consolidated financial statements included within this annual report in disclosure note 23 'Revenue and other operating expenses'. The full amount included in the denominator of the KPI of €32,000 is captured in the 'other operating expenses' segment of part b 'Other operating expenses' of disclosure note 23.

Given that the Group has not identified any CapEx as being taxonomy-aligned, naturally, no OpEx is able to be considered as taxonomy-aligned.



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