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WIIT

The Premium Cloud

Interim Financial Report at September 30, 2026

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WIIT

Data

Company:

WIIT S.p.A.

Registered office:

20121 - Milan, Via dei Mercanti No.12

Tax and VAT number:

01615150214

Share capital:

Euro 2,802,066.00 fully paid-in

Milan Companies Registration Office:

No. 01615150214

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Profile

The WIIT Group (hereafter also “the Group”) provides secure Cloud services for the “critical applications” of its customers, i.e. those whose malfunction may impact business continuity and thus demand guaranteed optimal and non-stop functioning. These include the main ERP’s (Enterprise Resource Planning) applications on the market, such as for example SAP, Oracle and Microsoft - in addition to critical applications developed ad hoc for customer business needs (custom applications) and all the non-interruptible business applications.

The Group mainly operates through its own Data Centers, three of which are TIER IV certified (maximum reliability level) by the Uptime Institute, two of which in Milan and the third in Dusseldorf.

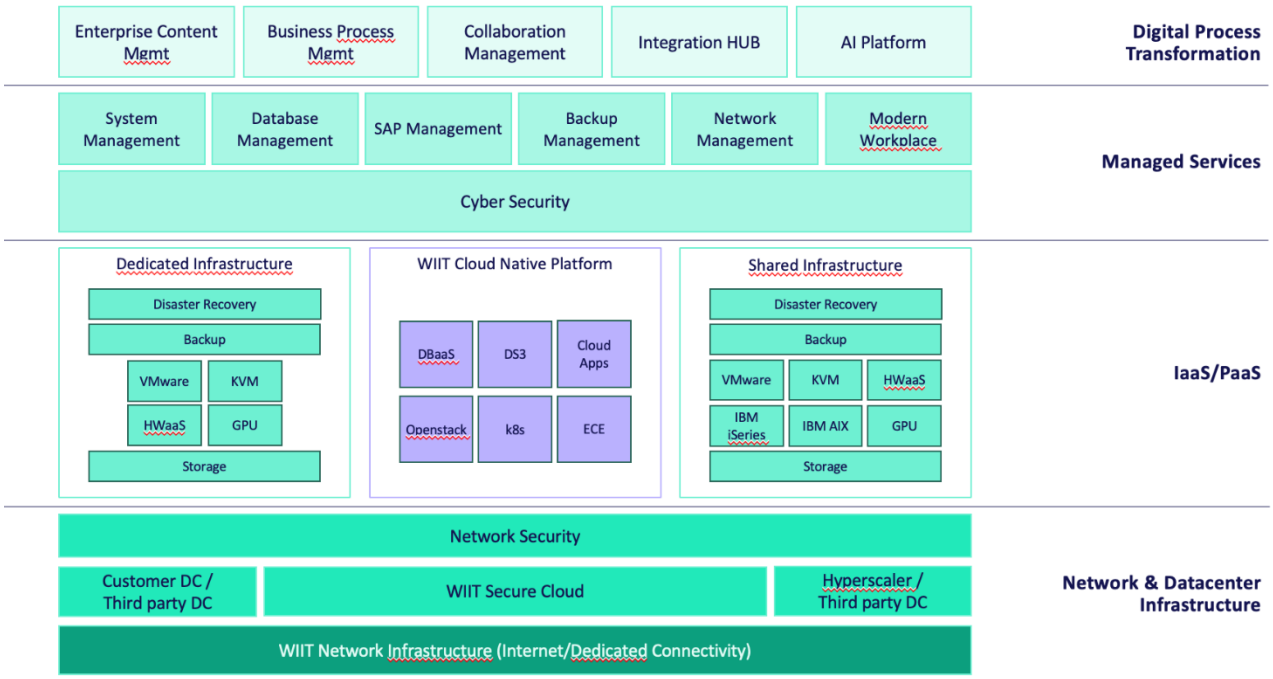
By providing Group services through a number of servers and storage devices, customer “business continuity” can be guaranteed and uninterrupted availability ensured in the case of malfunctions or interruptions to individual systems. These are supported by the company’s cyber security services, ensuring IT security internally and for its customers. Customers can also access Business Continuity and Disaster Recovery services, (replicating processing systems and all customer critical data almost in real time). The Group also conducts daily backups in order to ensure both data depth over time and the ability to recover data in the event of a disaster.

The Offer

The WIIT Group’s offering is built on an integrated platform of technologies and managed services, structured across four main levels: Network & Datacenter Infrastructure, IaaS/PaaS, Managed Services and Digital Process Transformation.

At an **infrastructural level (IaaS/PaaS)**, the Group offers three complementary delivery models: Dedicated Infrastructure, for workloads demanding dedicated resources; WIIT Cloud Native Platform (WCNP), a proprietary cloud-native platform based on technologies such as DBaaS, DS3, Cloud Apps, OpenStack, Kubernetes, and ECE; and Shared Infrastructure, including support for legacy systems such as IBM iSeries and IBM AIX. All the delivery models include Storage, Backup and Disaster Recovery services, with VMware virtualization technologies, KVM, HWaaS, and GPU capabilities for high-performance workloads.

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The **Managed Services** layer provides proactive, specialized management of critical components in customers' IT infrastructure: System Management, Database Management, SAP Management, Backup Management, Network Management and Modern Workplace. Across all managed services, the Group integrates Cybersecurity solutions to ensure comprehensive protection and oversight.

At the top of our offering, the Group delivers end-to-end **Digital Process Transformation** solutions, including application platforms such as Enterprise Content Management, Business Process Management, Collaboration Management, Integration HUB, and AI Platform, for artificial intelligence and machine learning solutions.

At the **Network & Datacenter Infrastructure** layer, the Group provides robust internet and dedicated connectivity via its WIIT Network Infrastructure and Network Security, and seamless integration with Customer Datacenters, Third-party Datacenters, WIIT Secure Cloud, and third-party Hyperscaler Infrastructures, enabling tailored Hybrid Cloud and Multi-Cloud architectures.

Services are usually provided through a standard contract type for all categories (IaaS, PaaS, Managed Services, Digital Process Transformation) and combined within a single all-inclusive price structure and contract.

Contract duration is generally between three and five years and usually with automatic renewal for periods of equal length (unless terminated in the six months before the expiration date). They generally stipulate an initial provision of services for the "start-up" phase in support of the Group's services, whose consideration is generally included in the periodic fees, and subsequently the provision of specific services on-demand.

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Certifications

The Group owns three TIER IV Data Centers (maximum reliability level) certified by the Uptime Institute, two of which are located in Milan and one in Düsseldorf. To date in Europe only a select number of Data centers are TIER IV certified by the Uptime Institute in the "Constructed Facility" category (https://uptimeinstitute.com/tier-certification/construction). The Group as a whole also has sixteen Data Centers, particularly in Castelfranco Veneto, Düsseldorf, Stralsund, Limburgerhof and Munich.

In relation to its operating structure and Data Centers, the Parent Company Wiit S.p.A. (hereafter also the "Parent Company") has achieved international certifications, particularly in terms of management, security and continuity for its services such as the ISO 20000 (Service Management), ISO 27001, ISO 27017, ISO 27018, ISO 27035 (Information Security Management) and ISO 22301 (Business Continuity Management) certifications and with service provision certified to the ITIL (Infrastructure Library) standard. In addition, the application of ISO 9001 enables the company to adopt an appropriate model for managing the organization's quality (Quality Management).

The parent company has an integrated management system for all the aforementioned certifications, for all the activities relating to:

- Infrastructure provision and management - IaaS on premises, own and third-party Data Centers.
- Enterprise Application Environments Operating Services, SAP and non-SAP.
- Disaster Recovery and Managed Backup on proprietary (PaaS) and non-proprietary (Pure Managed Services) technologies.
- Information Security, Cyber Security and Security Operation Center Services.
- Desktop Management and Application Management Services.

The correct management and protection of data and information managed through its IT systems is guaranteed through the Parent Company's receipt in 2012 of the ISO 27001 certification (international standard setting the requirements for information technology security management systems). It also developed and adopted an operational continuity method based on ISO 22301, promoting a structured approached not based only on technology, but capable of addressing all processes involved in operational recovery.

The parent company also applied international standard ISO 27035 for the organization and proper management of the information security incident response processes.

A periodic control and reporting process for Parent Company services has also been introduced in line with ISAE 3402 Type II Report certification - an international standard prescribing Service Organization Control reports that provide assurance to an organization's customers and service users.

Further to these certifications, the Parent Company is a SAP top partner and has obtained many SAP Outsourcing Operation certifications.

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To date it has achieved the following certifications:

- SAP Business Process Outsourcing BPO Operations (Italy)
- SAP Cloud and Infrastructure Operations (Italy and Germany)
- SAP DevOps (Italy)
- SAP HANA Operations (Italy and Germany)
- SAP Hosting Operations (Italy and Germany)
- SAP Business Suite Solutions Operations (Italy)

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Corporate Boards

BOARD OF DIRECTORS	
Chairperson	Enrico Giacomelli
Chief Executive Officer	Alessandro Cozzi
Executive Director	Enrico Rampin
Director	Stefano Pasotto
Director	Francesca Cocco
Independent Director	Annamaria Di Ruscio
Independent Director	Nathalie Brazzelli
Independent Director	Emanuela Teresa Basso Petrino
Independent Director	Santino Saguto

BOARD OF STATUTORY AUDITORS	
Chairperson of the Board of Statutory Auditors	Vieri Chimenti
Statutory Auditor	Chiara Olliveri Siccardi
Statutory Auditor	Paolo Ripamonti
Alternate Auditor	Igor Parisi
Alternate Auditor	Cristina Chiantia

RISKS AND RELATED PARTIES COMMITTEE	
Chairperson	Annamaria Di Ruscio
Member	Enrico Giacomelli
Member	Nathalie Brazzelli

APPOINTMENTS AND REMUNERATION COMMITTEE	
Chairperson	Emanuela Teresa Basso Petrino
Member	Enrico Giacomelli
Member	Annamaria Di Ruscio

SUPERVISORY AND CONTROL BOARD	
Chairperson of the Supervisory and Control Board	Luca Valdameri

INDEPENDENT AUDIT FIRM	
Independent Audit Firm	Deloitte & Touche S.p.A.

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Shareholders

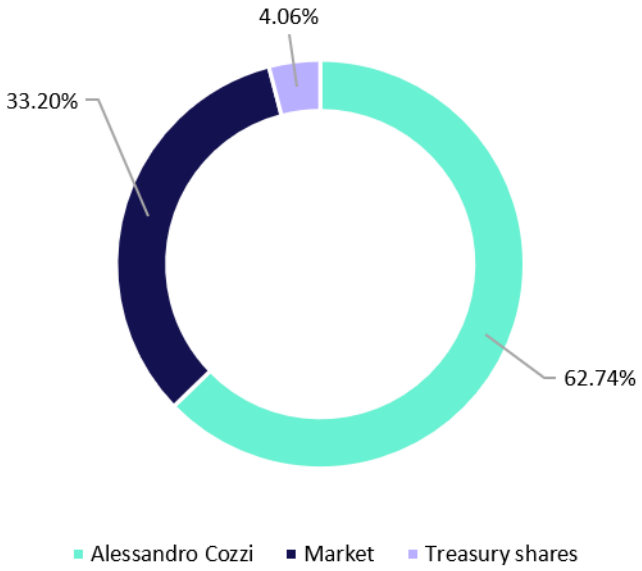
On April 29, 2026, the Shareholders' Meeting of WIIT S.p.A. resolved to cancel 1,680,000 shares, without par value, without reducing the share capital.

WIIT S.p.A.'s main shareholders at September 30, 2026 are:

Shareholder	Number of shares held at 30.09.2026	%
Alessandro Cozzi (*)	16,526,768	62.74%
Treasury shares	1,070,442	4.06%
Market	8,743,450	33.20%
TOTAL	**26,340,660**	**100%**
FLOATING (Treasury shares and Market shares)	**9,813,892**	**37.26%**

(*) Alessandro Cozzi and companies relating to him

For the latest information, see the WIIT Group Investor Relations section under "Share information".



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Directors' Report

SIGNIFICANT EVENTS

Significant agreements

On March 4, 2026, the parent company WIIT S.p.A. announced the signing of a new five-year contract, with a total value of Euro 2.8 million, for the advanced management of the information systems of a leading international advanced industrial Group. The Customer has undertaken a strategic review of its IT model so as to meet the increased scalability, operating resilience and cost optimization requirements required by the business's growth. In this context, the Group was selected as the preferred technology partner to support the Customer in an end-to-end transition to a more flexible, secure and sustainable IT infrastructure. The Customer's entire application portfolio, which includes SAP ERP systems and other core business applications, such as PLM platforms and solutions supporting research and development activities, will be migrated, hosted and managed in a Private Cloud in the WIIT Italy North/West Region, one of the Group's three Premium Zones in Italy. This environment is based on Tier IV data centers and designed according to "security-by-design" principles, ensuring high standards of resilience, security and availability. Business continuity will be ensured through a disaster recovery site located in the WIIT Italy North/East Region, specifically designed to guarantee high service availability and adequate geographic separation from the primary environment. The project also involves the integration of Cybersecurity services and perimeter security solutions managed by WIIT, which will help strengthen the Customer's security model through the continuous, centralized and coordinated monitoring of the entire technological infrastructure.

On April 16, 2026, the parent company WIIT S.p.A. announced the renewal of its contract with a major Customer in the retail sector for a term of five years and a total value exceeding Euro 2.6 million. The agreement provides for the continued management and hosting, on WIIT's Private Cloud infrastructure, of the mission-critical application systems that support the Customer's core business processes, including the SAP platform. Thanks to its proprietary technology platform and proven expertise in managing complex and critical workloads, the Company will continue to provide the Customer with a highly resilient and secure infrastructure environment, hosted in the Premium Zone of the WIIT Italy North/West Region. This infrastructure is designed to ensure high levels of availability, operational efficiency and service continuity, in support of operating activities and the evolution of business processes. Business continuity will be further strengthened through a disaster recovery site located in the WIIT Italy North/East Region, which ensures adequate geographic separation from the primary environment and a high capacity for service recovery.

On June 30, 2026, the parent company WIIT S.p.A. announced the renewal of its contract with a major international Customer operating in the travel retail sector, for a term of three years and a total value of approximately Euro 2.2 million. This contract renewal reaffirms the Customer's trust in the Group to manage its critical information systems and solidifies a long-standing partnership, reinforcing the Company's role as a strategic technology partner for the evolution, security and resilience of IT environments supporting a business featuring a broad geographic footprint and continuous 24/7 operations. In this context, the availability of services and the performance of the platforms supporting retail locations are essential factors for business continuity and the efficiency of business processes. The agreement covers the adoption of a Hybrid Cloud model, designed to allocate each workload to the most appropriate technology environment based on specific performance, security and proximity to business processes demands.

On August 26, 2026, the WIIT Group, through its German subsidiary WIIT AG, signed a new contract with a leading retail and e-commerce company in the DACH region which generated approximately Euro 2.2 billion in

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revenue in 2024/2025. The agreement covers a five-year period with a total value of Euro 3.15 million and includes colocation, disaster recovery, network services and service management. This long-term partnership also offers both companies the opportunity to gradually expand their agreed activities. The Customer chose WIIT as it sought a partner of proven value, capable of guaranteeing a stable, modern IT infrastructure and a superior level of service. The recurring technical issues in its previous operating environment in fact prompted the customer to review its IT infrastructure and select a solid partner such as WIIT, capable of meeting the continuity and security requirements typical of the retail sector with state-of-the-art solutions. WIIT will provide the Customer with a high-performance, resilient environment for mission-critical IT systems, combining a modern data center infrastructure with professional services delivered by in-house specialists, dedicated contacts and active support 24 hours a day, 7 days a week. In order to further strengthen resilience, the comprehensive solution leverages the reliability of multiple data centers distributed across two German regions - the North-West and the South. This geographically distributed configuration ensures maximum availability and operational continuity for the Customer's mission-critical systems, even in the event of regional disruptions. The direct network connection of the Customer's sites completes the solution, made possible by WIIT AG's carrier services, which enable dedicated connections to the retail company's sites and ensure reliable and efficient data exchange between the sites and the infrastructure managed by WIIT. In addition, network connectivity is protected by WIIT's integrated DDoS protection solution, which safeguards the customer's infrastructure and sites against distributed denial-of-service attacks, ensuring secure and uninterrupted data exchange at all times.

OTHER INFORMATION

On February 5, 2026, the WIIT Group announced its confirmation and selection as one of the few European partners to participate in the Broadcom Advantage Partner Program, a private program with invitation-only access, which allows the WIIT Group to operate as an Authorized VMware Cloud Service Provider (VCSP). This recognition can be attributed to the Group's solid growth over the past five years and testifies to the effectiveness of the strategic investments made in data center infrastructure and the development of technological expertise. VCSP partners are known for their deep expertise in VMware solutions and for a solid track record of achieving high levels of customer satisfaction. They are therefore particularly qualified to effectively meet the managed service needs of customers in their respective regions. As part of the Advantage Partner Program, the WIIT Group will be operational in all countries currently covered and in future entry markets through upcoming acquisition-led growth initiatives (M&A's), contributing to the consolidation and evolution of the Cloud4Europe project. Through its Secure Cloud approach, the WIIT Group offers an integrated package of premium technologies and highly-qualified managed services for VMware Cloud Foundation (VCF), providing a sovereign cloud that ensures data residency, high compliance standards, and full compliance with jurisdictional controls. The Group's proprietary cloud infrastructure spans 7 strategic regions across Europe, 3 of which are enabled as Premium Zones, with data centers certified as Tier IV by the Uptime Institute and with processes managed by highly-skilled staff. This allows VCF services to be offered with high reliability, business continuity, inherent safety and total regulatory compliance. Through this integration, the Group is able to take advantage of the intrinsic capabilities of VMware software, such as load balancing, advanced resource orchestration and high-availability deployment across multiple data centers, ensuring uninterrupted performance, unlimited scalability and continuous technology renewal. The synergy between VMware's solutions and the Group's proprietary infrastructure enables a flexible and customized response to the diverse needs of businesses, consolidating its position as a benchmark for innovation and data protection in the European cloud industry. As a VCSP partner and European cloud service provider, it will continue to offer its customers in Italy, Germany and Switzerland advanced virtual infrastructure and critical application management services based on VMware technologies. These services are part of an evolving ecosystem of solutions designed to support companies on their digital transformation journey and ensure ongoing innovation, reliability and security.

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On April 29, 2026, the Shareholders' Meeting of WIIT S.p.A. resolved to cancel 1,680,000 shares, without par value, without reducing the share capital.

On June 10, 2026, WIIT announced the signing of a loan agreement with ING Bank N.V., Milan Branch, for a total amount of Euro 40,000,000 (the "Loan Agreement"). The Loan Agreement consists of two credit facilities: (i) a medium to long-term credit facility (term loan) of Euro 20,000,000; and (ii) a short-term revolving credit facility of Euro 20,000,000. The Loan Agreement has an initial term of 4 years, expiring in 2030, with an extension option for an additional 12 months, at the Company's request, up to a maximum of 5 years from the date of execution. The extension is contingent upon the fulfillment of conditions related to the Company's debt at the time the extension is requested. The interest rate is in line with current market conditions for similar transactions, both for the term loan and the revolving credit facility. Arrangement fees and commitment fees are also stipulated, in line with current market conditions for similar transactions. The term loan facility includes a repayment schedule with quarterly or half-yearly installments (at the Company's choice) beginning from the 18th month following the date on which the Loan Agreement is signed, with 85% of the principal repaid at maturity (bullet payment). Under the revolving credit facility, each drawdown must be repaid at the end of the corresponding interest period, which may be monthly, quarterly or half-yearly (at the Company's choice). The Loan Agreement stipulates, among other matters, a "change of control" clause, a "cross-default" clause and a financial covenant based on the ratio of the Consolidated Net Financial Position to Consolidated EBITDA. The Loan Agreement is secured by an independent guarantee issued by the subsidiary WIIT AG. Although the issuance of the guarantee qualifies as a related party transaction, it is exempt from the relevant regulations as it was carried out with a subsidiary in which no other related parties of WIIT hold significant interests.

On July 2, 2026, WIIT announced its selection among the 100 companies listed on the Borsa Italiana that make up the Intermonte Valore Italia Index, which is dedicated to SME's with a market capitalization of less than one billion Euro that do not belong to the FTSE MIB. The Index was created to promote listed Italian SME's, establishing a meeting point between enterprise, the capital markets and the national economy. It represents a true cross-section of the best expertise in the Italian economy, helping to broaden and diversify investment opportunities compared to traditional indices for both domestic and international investors. The companies were selected based on rigorous technical and financial criteria designed to ensure adequate levels of liquidity, transparency, and investability, including: a minimum free float, sound governance standards, analyst coverage, financial sustainability and debt levels, as well as their representation within the Index itself. The Index is part of PMI2Change, Banca Generali's innovative project unveiled on July 1, 2026 at Borsa Italiana's Palazzo Mezzanotte, which seeks to support the growth and competitiveness of Italian businesses by fostering the development of domestically listed SME's. The project addresses the issue of the limited liquidity and undervaluation of publicly traded SME's, helping to create the best conditions for a more efficient match between capital and businesses. The initiative builds on the expertise of Intermonte, a leading Italian player in the sector with over thirty years of experience in the financial markets - particularly in SME research, sales & trading, market making, and investment banking - which has been an integral part of the Banca Generali Group since early 2025. Based on the Index, Banca Generali, together with Investlinx and Intermonte, has launched a new actively managed, PIR-compliant ETF that will invest primarily in the group of companies defined by the Index itself. Banca Generali has committed to supporting the launch of the instrument with an initial capital raise of Euro 100 million in the first few months, with a gradual increase in exposure to reach Euro 500 million over the medium term. It is therefore estimated that the initiative could help generate new investment proceeds of Euro 1–2 million per day, representing more than 5% of the index's free float.

On September 24, 2026, the parent company WIIT S.p.A. announced, in relation to the "Up to €150,000,000 Senior Unsecured Fixed Rate Notes due 7 October 2026" bond issue (ISIN XS2377768366), the requesting and approval of the cancellation of previously purchased notes for a total nominal amount of Euro 14,629,000. Following the cancellation, the nominal amount of the Notes was Euro 135,371,000.

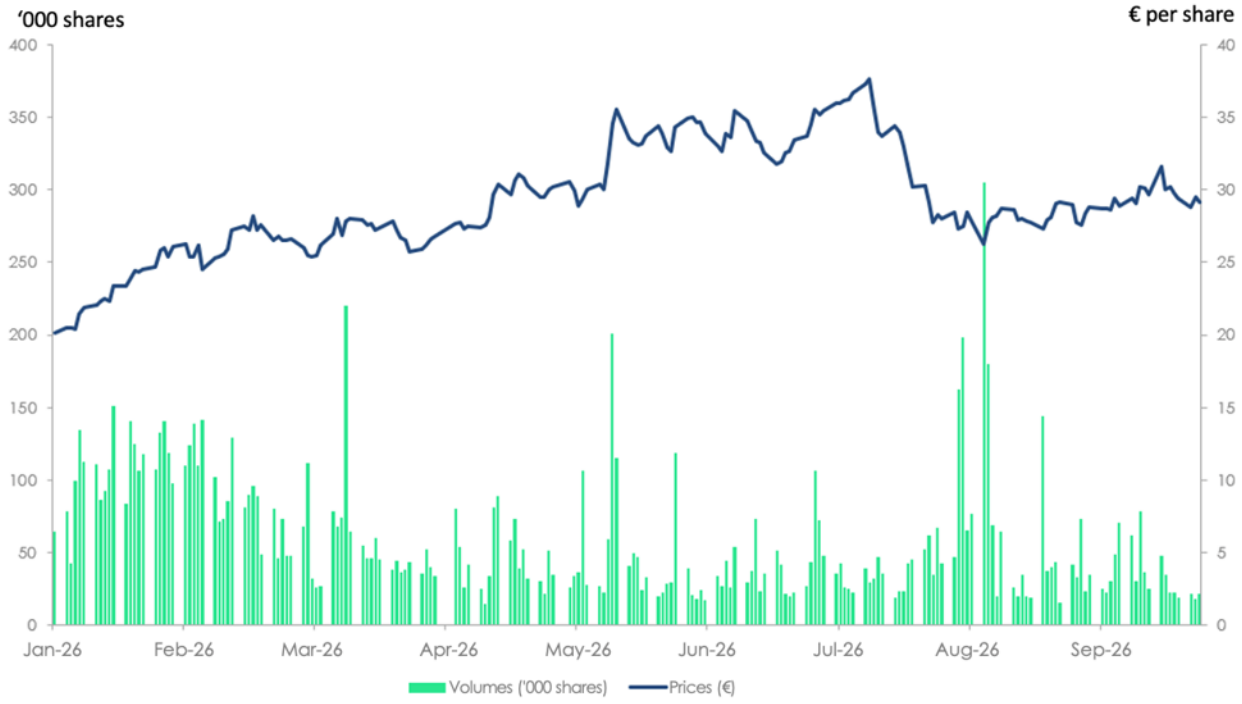
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In the Half-Year Financial Report at June 30, 2026, it was noted that the treasury shares held exceeded the available reserves and distributable profits resulting from the most recent duly-approved financial statements (the financial statements as of December 31, 2025), pursuant to Article 2357 of the Civil Code. In order to comply with the aforementioned limit, the Company in Q3 2026 sold 324,899 treasury shares, for a total value of approximately Euro 9.3 million.

As of September 30, 2026, the Company holds 1,070,442 treasury shares, equal to 4.06% of the share capital, in full compliance with the limits set by Article 2357 of the Civil Code.

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Share price and volumes at September 30, 2026



01.01.2026 – 30.09.2026 Period

Source: Factset

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CONSOLIDATED STATEMENT OF FINANCIAL POSITION		
	30.09.2026	**31.12.2025**
ASSETS		
Intangible assets	52,957,198	56,907,669
Goodwill	124,603,021	124,603,021
Right-of-use	13,957,832	12,759,308
Property, plant and equipment	7,422,532	8,078,446
Other tangible assets	51,126,563	55,642,986
Deferred tax assets	2,216,907	1,903,249
Equity investments	5	5
Other non-current financial assets	1,396,856	1,278,656
NON-CURRENT ASSETS	**253,680,913**	**261,173,341**
Inventories	360,880	258,655
Trade receivables	35,802,443	31,025,123
Current financial assets	81,737,729	176,599,447
Current contract assets	0	0
Other receivables and other current assets	14,135,960	10,873,675
Cash and cash equivalents	140,486,750	63,678,279
CURRENT ASSETS	**272,523,761**	**282,435,179**
TOTAL ASSETS	**526,204,674**	**543,608,520**

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CONSOLIDATED STATEMENT OF FINANCIAL POSITION		
	30.09.2026	**31.12.2025**
SHAREHOLDERS' EQUITY AND LIABILITIES		
Share Capital	2,802,066	2,802,066
Share premium reserve	44,598,704	44,598,704
Legal reserve	560,413	560,413
Other reserves	(29,444,228)	1,916,869
Treasury shares in portfolio reserve	(19,928,687)	(46,644,134)
Reserves and retained earnings (accumulated losses)	10,987,491	7,559,807
Translation reserve	50,600	94,242
Group Net Result	6,882,685	10,484,135
GROUP SHAREHOLDERS' EQUITY	**16,509,046**	**21,372,101**
Result attributable to non-controlling interests	*0*	*0*
Non-controlling interest shareholders' equity	*0*	*0*
TOTAL SHAREHOLDERS' EQUITY	**16,509,046**	**21,372,101**
Payables to other lenders	21,041,160	21,886,941
Non-current financial indebtedness related to Bond facilities	215,349,734	212,618,541
Bank loans	41,578,751	49,741,305
Other non-current financial liabilities	0	43,016
Employee benefits	2,494,114	2,735,558
Provisions for risks and charges	666,242	659,168
Deferred tax liabilities	12,198,399	12,712,224
NON-CURRENT LIABILITIES	**293,328,399**	**300,396,753**
Payables to other lenders	11,698,951	12,097,811
Current financial indebtedness related to Bond facilities	145,192,506	152,436,229
Short-term bank loans	19,998,799	16,254,192
Current income tax liabilities	9,699,596	7,925,910
Trade payables	13,401,509	16,296,283
Payables to parent companies	2,373,609	301,732
Current contract liabilities	5,925,568	7,128,712
Other payables and current liabilities	8,076,690	9,398,794
CURRENT LIABILITIES	**216,367,230**	**221,839,665**
TOTAL LIABILITIES	**509,695,628**	**522,236,418**
TOTAL LIABILITIES & SHARE. EQUITY	**526,204,674**	**543,608,520**

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CONSOLIDATED INCOME STATEMENT				
	9M 2026	9M 2025	Adjusted 9M 2026	Adjusted 9M 2025
REVENUES AND OPERATING INCOME				
Revenues from sales and services	120,776,287	122,672,480	120,776,287	122,672,480
Other revenues and income	1,246,176	3,052,675	1,246,176	3,052,675
Total revenues and operating income	**122,022,463**	**125,725,155**	**122,022,463**	**125,725,155**
Purchases and services	(38,959,614)	(39,676,139)	(37,494,208)	(38,466,877)
Personnel costs	(32,585,592)	(36,724,959)	(32,098,495)	(35,601,890)
Amortization, depreciation & write-downs	(27,309,630)	(28,171,102)	(23,620,982)	(24,503,443)
Provisions	0	(45,003)	0	(45,003)
Other costs and operating charges	(848,467)	(717,248)	(848,467)	(717,248)
Change Inventories of raw mat., consumables and goods	102,225	1,732	102,225	1,732
Total operating costs	**(99,601,078)**	**(105,332,720)**	**(93,959,926)**	**(99,332,730)**
EBIT	**22,421,385**	**20,392,435**	**28,062,537**	**26,392,425**
Financial income	3,452,565	84,453	3,452,565	84,453
Financial expenses	(15,087,664)	(6,473,473)	(15,087,664)	(6,473,473)
Exchange gains/(losses)	(14,735)	(135,368)	(14,735)	(135,368)
PROFIT BEFORE TAXES	**10,771,551**	**13,868,047**	**16,412,703**	**19,868,037**
Income taxes	(3,888,866)	(3,996,817)	(5,319,417)	(5,767,947)
NET PROFIT	**6,882,685**	**9,871,230**	**11,093,285**	**14,100,090**

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Alternative performance measures

In accordance with the ESMA recommendation on alternative performance measures (ESMA/2015/1415), as implemented by Consob Communication No. 0092543 at December 3, 2015, the Alternative Performance Measures used to monitor the Group's operating and financial performance are outlined below.

Total adjusted revenues and operating income - A non-GAAP measure used by the Group to measure performance. Total adjusted operating revenues and income is calculated as Total operating revenues and income as per the income statement, in accordance with IFRS. Total adjusted revenues and operating income is not recognized as an accounting measure within IAS/IFRS adopted by the European Union. Consequently, the determination criterion applied by the Group may not be homogenous with that adopted by other groups and, therefore, the amount obtained by the Group may not be comparable with the determined by the latter.

EBITDA - A non-GAAP measure used by the Group to measure performance. EBITDA is calculated as the Net result, excluding Income taxes, Financial income, Financial expense, Exchange losses, Amortization, depreciation and write-downs, and Provisions. EBITDA is not recognized as an accounting measure within IAS/IFRS adopted by the European Union. Consequently, the determination criterion applied by the Group may not be homogenous with that adopted by other groups and, therefore, the amount obtained by the Parent Company may not be comparable with the determined by the latter.

EBITDA Margin - measures the Group operating profitability as a percentage of consolidated revenues reported in the year and is defined as the ratio between EBITDA and Total revenues and operating income.

Adjusted EBITDA - A non-GAAP measure used by the Group to measure performance. Adjusted EBITDA is calculated as the Net result excluding Income taxes, Financial income, Financial expense, Exchange losses, Amortization, depreciation and write-downs, and Provisions, of Merger & Acquisition (M&A) professional service costs, internal staff reorganization costs and Stock Options/Stock Grant incentive plan costs. With regard to Adjusted EBITDA, the Group applies these adjustments so as to better reflect the Group's operating performance and for improved comparability with the historic figures for the periods under review, as such include cost items relating to company developments not concerning the normal operating management of the Group's business and related to professional services costs for M&A's. In order to improve the comparability of operating performance, the Group also excludes from the calculation of Adjusted EBITDA the costs of accounting for stock options and stock grants (IFRS2). Adjusted EBITDA is not recognized as an accounting measure within IAS/IFRS adopted by the European Union. Consequently, the determination criterion applied by the Group may not be homogenous with that adopted by other groups and, therefore, the amount obtained by the Group may not be comparable with the determined by the latter.

Adjusted EBITDA Margin - measures the Group operating profitability as a percentage of consolidated revenues reported in the year and is defined as the ratio between Adjusted EBITDA and Adjusted total revenues and operating income.

EBIT - A non-GAAP measure used by the Group to measure performance. EBIT is calculated as the Net result, excluding Income taxes, Financial income, Financial expense and Exchange losses. EBIT is not recognized as an accounting measure within IAS/IFRS adopted by the European Union. Consequently, the determination criterion applied by the Group may not be homogenous with that adopted by other groups and, therefore, the amount obtained by the Group may not be comparable with the determined by the latter.

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EBIT Margin - measures the earning capacity of Group sales. It is calculated as the ratio between EBIT and Total revenues and operating income.

Adjusted EBIT - A non-GAAP measure used by the Group to measure performance. Adjusted EBIT is calculated as the Net result excluding Income taxes, Financial income, Financial expense and Exchange losses, Merger & Acquisition (M&A) professional service costs, internal staff reorganization costs, Stock Options/Stock Grant incentive plan costs, the depreciation of fixed assets resulting from the Purchase Price Allocation referring to acquisitions. With regards to Adjusted EBIT, the Group made these adjustments for the purposes of reflecting the Group's operating performance, net of the effects of certain events and transactions. These adjustments related to certain charges were also necessary in order to ensure the better comparability of historical data for the periods under review, as such include cost items relating to company developments not concerning the normal operating management of the Group's business, in addition to the amortization of capital gains allocated to fixed assets as a result of business combination transactions (Purchase Price Allocation), and specifically the amortization of customer lists, exclusive contracts, platforms and Data Centers.

Adjusted EBIT Margin - measures the earning capacity of Group sales. It is calculated as the ratio between Adjusted EBIT and Adjusted total revenues and operating income.

Adjusted net profit or loss – A non-GAAP measure used by the Group to measure its performance. The Adjusted net profit or loss is calculated as the Net result, excluding M&A costs, personnel internal reorganization costs, the costs for the accounting of Stock options and Stock Grants (IFRS2), the financial expense for the closure of the loan contracts, the amortization of capital gains allocated to fixed assets as a result of business combinations (Purchase Price Allocation), and specifically the amortization of customer lists, exclusive contracts, platforms and Data Centers. and the related tax effects on these excluded items.

Net financial debt – this is a valid measure of the Group's financial structure. It is calculated in accordance with the provisions of Consob Communication No. 5/21 of April 29, 2021 and the ESMA 32-382-1138 recommendations. It is presented in the explanatory notes.

Adjusted Net financial debt – this is a valid measure of the Group's financial structure. It is determined in accordance with Consob Communication No. 5/21 of April 29, 2021 and in accordance with ESMA Recommendations 32-382-1138, including, where applicable, other non-current assets related to security deposits and excluding trade and other non-current payables. It is also presented net of the effects of IFRS 16.

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MAIN NOTES TO THE INCOME STATEMENT

The following table shows the results achieved in the first nine months of 2026, compared with the same period of 2025 in terms of total revenues and operating income, EBITDA, EBIT, profit before taxes and consolidated net profit.

	9M 2026	9M 2025	9M 2026 Adjusted	9M 2025 Adjusted	% Adj.Cge.
Total revenues and operating income	122,022,463	125,725,155	122,022,463	125,725,155	(2.9%)
EBITDA	49,731,015	48,608,540	51,683,519	50,940,871	1.5%
EBIT	22,421,385	20,392,435	28,062,537	26,392,425	6.3%
Profit before taxes	10,771,551	13,868,047	16,412,703	19,868,037	(17.4%)
Consolidated net profit	6,882,685	9,871,230	11,093,285	14,100,090	(21.3%)

Adjusted total revenues and operating income amounted to Euro 122.0 million, compared to Euro 125.7 million in 9M 2025.

It is noted that 9M 2025 included a non-recurring positive item of Euro 2.0 million as the conditions for the settlement of the variable component of the additional consideration relating to a previous acquisition were not met.

Annual Recurring Revenues (ARR) grew by 0.6% overall in the period under review. Looking to the various regions, the Italian market reports ARR revenues of Euro 43.6 million, up 6.5% on the comparative period and accounting for 91.6% of the country's total revenues. In Germany, excluding Gecko, ARR revenues totaled Euro 49.7 million, corresponding to 94.5% of the market's total revenues, a contraction of 3.7%. Finally, Swiss ARR revenues amounted to Euro 9.6 million, accounting for 78.8% of the total, remaining substantially stable on the previous year (+1.5%).

Adjusted EBITDA was Euro 51.7 million, up 1.5% on Euro 50.9 million in the first nine months of 2025. It should be noted that the result for the comparable period benefited from a one-time positive item amounting to Euro 2 million. This reflects a significant improvement in the Group's operating profitability, driven in particular by the gradual strengthening of its Cloud services positioning, the significant level of operational process and services organization optimization and the cost synergies developed. The margin of Adjusted EBITDA on Total revenues and operating income was 42.4%, compared to 40.5% in the first nine months of 2025. The improved margin reflects the gradual increase in the share of cloud services within the product mix, the level of organization of processes and operational services efficiency, the cost synergies resulting from the acquisitions, the ongoing improvement in the profitability of the subsidiaries, the streamlining of revenue and the initiatives undertaken to reduce churn.

In terms of the main regions, the Group's Adjusted EBITDA margin in 9M 2026 was 42.4%. In Italy 56.0% (54% in 9M 2025), in Germany 37.2% (37.7% in 9M 2025) and in Switzerland 19.9% (14.9% in 9M 2025). Specifically, WIIT AG, excluding Gecko's contribution, reported an adjusted EBITDA margin of 39.6%, compared with 38.1% on a comparable basis, excluding the non-recurring item. This trend reflects the business's gradual shift toward higher-value-added services, which continues to support the improvement in operating profitability.

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The adjustment to 9M 2026 EBITDA concerns the effects of the M&A corporate transactions, amounting to Euro 828 thousand, the costs related to the share-based incentive plans of Euro 305 thousand, personnel reorganization costs of Euro 339 thousand and other non-recurring costs of Euro 490 thousand.

Group Adjusted EBIT was Euro 28.1 million, up 6.3% on Euro 26.4 million in the first nine months of 2025. It should be noted that the result for the comparable period benefited from the one-time positive item indicated above. Excluding this effect, the Group would have posted higher growth (+15.0%).

Amortization, depreciation, write-downs and other provisions totaled Euro 23.6 million, decreasing by approximately Euro 882 thousand on the same period of the previous year. This reduction reflects the ongoing improvement in cost efficiency and the gradual reduction in capital expenditures in 2025, resulting in lower amortization and depreciation and other non-cash expenses.

The adjustment refers to the amortization of the Purchase Price Allocation of Euro 3.7 million.

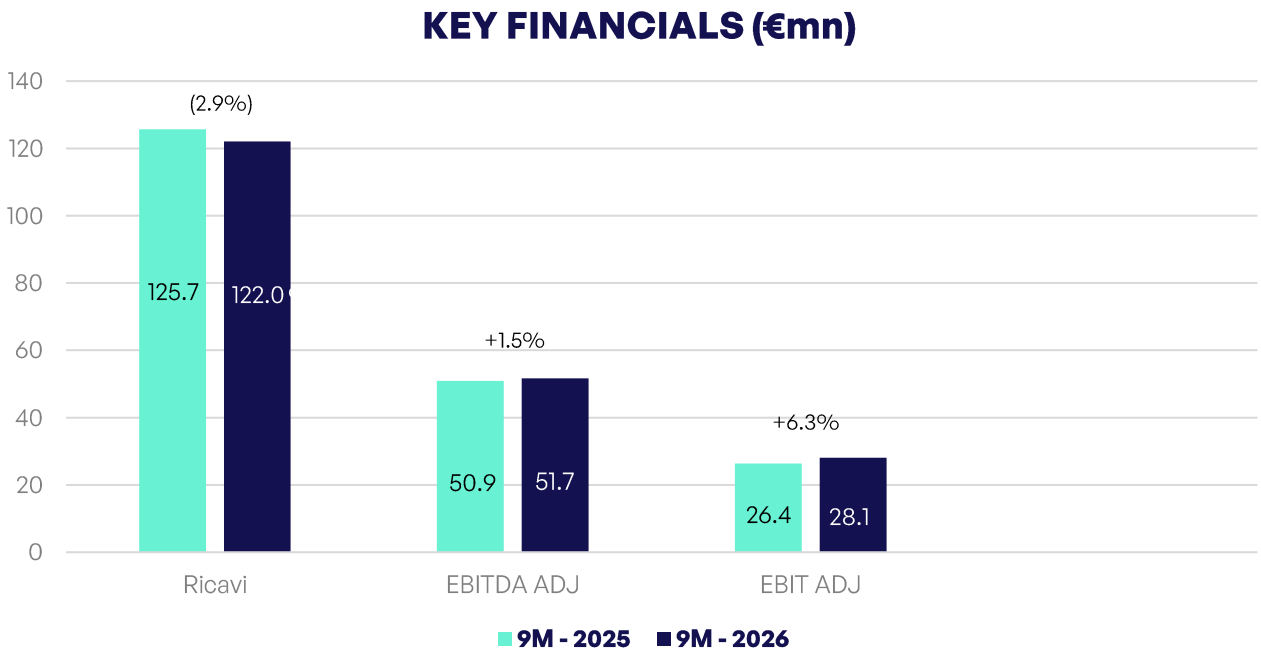
Financial Income and Expenses report a net expense of Euro 11.6 million, with the net expense increasing Euro 5.2 million on the same period of the previous year. This mainly concerns interest on bonds of Euro 10.4 million, increasing on 9M 2025 due to the issuance in October 2025 of a new bond with a nominal value of Euro 215 million, net of financial income of Euro 3.4 million. Financial expenses related to bank loans and other lenders, totaling Euro 4.6 million, also contributed to the result, including Euro 1.2 million related to the fair value adjustment (mark-to-market) of financial investments.

The Adjusted consolidated net profit was Euro 11.1 million, compared to Euro 14.1 million in the first nine months of 2025. The decrease was primarily due to the impact of higher net financial expenses, which increased Euro 5.2 million, primarily due to the higher financial expenses related to the new Euro 215 million bond issued in October 2025, partially offset by financial income generated by current financial assets. Specifically, financial income amounted to Euro 3.5 million, a significant increase on Euro 84 thousand in the first nine months of 2025, while financial expenses totaled Euro 15.1 million, rising on Euro 6.5 million in the same period of the previous year.

The increase in expenses is mainly attributable to interest expense on Bond facilities of Euro 10.4 million, mainly related to the issuance in October 2025 of a new bond of Euro 215 million, in addition to expenses related to bank loans and other lenders, in addition to the adjustment to the fair value (mark-to-market) of the financial investments.

Overall, the significant increase in the cost of debt explains the substantial stability of the Adjusted net profit compared to the comparative period, despite a significant improvement in the Group's operating performance.

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The 9M 2026 reclassified income statement is compared below with the same period of the previous year (in Euro):

	9M 2026	9M 2025	9M 2026 Adjusted	9M 2025 Adjusted
Revenues and operating income	122,022,463	125,725,155	122,022,463	125,725,155
Purchases and services	(38,959,614)	(39,676,139)	(37,494,208)	(38,466,877)
Personnel costs	(32,585,592)	(36,724,959)	(32,098,495)	(35,601,890)
Other costs and operating charges	(848,467)	(717,248)	(848,467)	(717,248)
Change in inventories	102,225	1,732	102,225	1,732
EBITDA	**49,731,015**	**48,608,540**	**51,683,519**	**50,940,871**
EBITDA Margin	*40.8%*	*38.7%*	*42.4%*	*40.5%*
Amortization, depreciation & write-downs	(27,309,630)	(28,216,105)	(23,620,982)	(24,548,446)
EBIT	**22,421,385**	**20,392,435**	**28,062,537**	**26,392,425**
EBIT Margin	*18.4%*	*16.2%*	*23.0%*	*21.0%*
Income and charges	(11,649,834)	(6,524,388)	(11,649,834)	(6,524,388)
Income taxes	(3,888,866)	(3,996,817)	(5,319,417)	(5,767,947)
Net Profit	**6,882,685**	**9,871,230**	**11,093,285**	**14,100,090**

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For a better understanding of the company's profitability, the table below illustrates some of the performance indicators compared to previous years. The indicators are calculated on the basis of the consolidated financial statements.

Ratio	Formula	9M 2026	9M 2025	9M 2026 Adjusted	9M 2025 Adjusted
ROE	Net profit / equity	41.69%	28.49%	53.54%	36.27%
ROI	EBIT / Capital employed	4.26%	6.40%	5.33%	8.29%
ROS	EBIT / Revenues and operating income	18.37%	16.22%	23.00%	20.99%

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STATEMENT OF FINANCIAL POSITION HIGHLIGHTS

The reclassified statement of financial position of the Group at September 30, 2026 compared with the end of the previous year is as follows:

	30.09.2026 Consolidated	31.12.2025 Consolidated
Net Intangible assets	177,560,219	181,510,690
Net tangible assets	72,506,927	76,480,740
Equity investments and other financial assets	5	5
Other long-term receivables	1,396,856	1,278,656
Deferred tax assets	2,216,907	1,903,249
Fixed assets	**253,680,913**	**261,173,341**
Inventories	360,880	258,655
Current trade receivables	35,802,443	31,025,123
Current financial assets	81,737,729	176,599,447
Other receivables	14,135,959	10,873,675
Cash and cash equivalents	140,486,750	63,678,279
Current assets	**272,523,760**	**282,435,179**
Capital employed	**526,204,674**	**543,608,520**
Bank loans (within one year)	19,998,799	16,254,192
Financial indebtedness related to Bond facilities (within one year)	145,192,506	152,436,229
Payables to other lenders (within one year)	11,698,951	12,097,811
Payables to suppliers (within one year)	13,401,509	16,296,283
Payables to Group companies	2,373,609	301,732
Tax payables	9,699,596	7,925,910
Other payables	14,002,257	16,527,506
Current liabilities	**216,367,229**	**221,839,665**
Employee benefits	2,494,114	2,735,558
Bank loans (beyond one year)	41,578,751	49,741,305
Financial indebtedness related to Bond facilities (beyond one year)	215,349,734	212,618,541
Payables to other lenders (beyond one year)	21,041,160	21,886,941
Provisions for risks and charges	666,242	659,168
Other non-current financial liabilities	0	43,018
Deferred tax payables	12,198,399	12,712,224
Medium/long-term liabilities	**293,328,399**	**300,396,755**
Non-controlling interests share capital	**509,695,628**	**522,236,420**
Shareholders' Equity	16,509,046	21,372,101
Own funds	**16,509,046**	**21,372,101**
Own funds & Minority interest share capital	**526,204,673**	**543,608,520**

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MAIN NOTES TO THE STATEMENT OF FINANCIAL POSITION

The value of fixed assets reflects investments in the period of approximately Euro 19 million, in addition to amortization and depreciation of approximately Euro 26.9 million, including Euro 3.7 million related to the amortization from the Purchase Price Allocation. This represents a sustained level of investment consistent with the Group's development strategy, against depreciation that also incorporates the effects of the recent acquisitions.

During the first nine months of the fiscal year, new right-of-use contracts were also signed as per IFRS 16 with a total value of Euro 6.3 million, mainly concerning the agreement of new leases by Econis AG and WIIT AG. Payables to other lenders therefore increased by the principal portion of the lease payments measured according to the finance method required by IFRS 16 (already partly recognized under the previous IAS 17 standard).

Significant cash was generated in the first nine months of 2026, mainly attributable to investment activities for Euro 70.3 million, of which Euro 79.3 million from the liquidation of financial assets to repay the bond maturing in October 2026, partially offset by capex. Cash flows were further impacted by the net movement of treasury shares totaling Euro 4.3 million, the dividends settled for Euro 7.4 million, net financial management outflows of approximately Euro 2.2 million and the payment of current taxes totaling Euro 2.3 million. Overall, the cash flow dynamics reflect the Group's strategic decisions, which are focused on expanding its infrastructure and creating value over the medium to long term.

In the first nine months of 2026, cash flows were in addition generated by operating activities of Euro 33.9 million. Cash and cash equivalents at September 30, 2026 amounted to Euro 140.5 million, increasing Euro 76.8 million on December 31, 2025. It is highlighted that at the end of the third quarter, investments amounting to approximately Euro 79.3 million were liquidated to repay the bond loan at the beginning of October.

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CONDENSED STATEMENT OF CASH FLOW

The condensed statement of cash flow for the period, compared to the end of the previous year and the same period for the previous year, is presented below.

	9M 2026	9M 2025
Net profit from continuing operations	6,882,685	9,871,230
Adjustments for non-cash items	42,994,406	36,998,354
Cash flow generated from operating activities before working capital changes	**49,877,091**	**46,869,584**
Changes in current assets and liabilities	(10,208,127)	(10,971,777)
Changes in non-recurring current assets and liabilities	(1,320,996)	(441,778)
Cash flow generated from operating activities	(4,480,498)	(4,305,098)
Net cash flow generated from operating activities (a)	**33,867,471**	**31,150,931**
Net cash flow used in investment activities (b)	70,287,278	(7,383,403)
Net cash flow from financing activities (c)	(27,346,277)	(28,040,350)
Net increase/(decrease) in cash and cash equivalents (a+b+c)	**76,808,472**	**(4,272,822)**
Cash and cash equivalents at end of the period	140,486,750	11,236,198
Cash and cash equivalents at beginning of the period	63,678,279	15,509,020
Net increase/(decrease) in cash and cash equivalents	**76,808,472**	**(4,272,822)**

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KEY FINANCIAL INDICATORS

The net financial position at September 30, 2026 was as follows:

Consolidated Net Financial Position	30.09.2026	31.12.2025
A - Cash and cash equivalents	140,486,750	63,678,279
B - Securities held for trading	0	0
C - Current financial assets	81,737,729	176,599,447
D - Liquidity (A + B + C)	**222,224,479**	**240,277,726**
E - Current bank payables	(19,998,799)	(16,254,192)
F - Other current financial liabilities	(0)	(0)
G - Payables to other lenders	(11,698,951)	(12,097,811)
H - Current bond loan	(145,192,506)	(152,436,229)
I - Current financial debt (E + F + G + H)	**(176,890,257)**	**(180,788,233)**
J - Current net financial debt (I - D)	**45,334,222**	**59,489,493**
K - Bank loans	(41,578,751)	(49,741,305)
L - Payables to other lenders	(21,041,160)	(21,886,941)
M - Non-current bond loan	(215,349,734)	(212,618,541)
N - Other non-current financial liabilities	0	(43,016)
O - Trade payables and other non-current payables	0	0
P - Non-current financial debt (K + L + M + N + O)	**(277,969,644)**	**(284,289,804)**
Q - Group net debt (J + P)	**(232,635,422)**	**(224,800,311)**
- Lease payables IFRS 16 (current)	4,455,065	4,703,441
- Lease payables IFRS 16 (non-current)	10,753,124	7,737,152
R - Net financial debt excluding the impact of IFRS 16 for the Group	**(217,427,234)**	**(212,359,717)**

The net financial position is based on the definition contained in Consob Clarification No. 5/21 of April 29, 2021: "Recommendations for the uniform implementation of the European Commission regulation on financial statements", in accordance with updated ESMA Recommendation No. 32-382-1138.

For a better understanding of the financial situation, the table below illustrates some financial performance ratios compared to the previous year.

		9M 2026	9M 2025
Primary liquidity	Current Assets / Current Liabilities	1.26	0.75
Debt	Third-party capital / Own capital	27.55	6.70

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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS	9M 2026	9M 2025
Net profit from continuing operations	**6,882,685**	**9,871,230**
Adjustments for non-cash items:		
Amortization, depreciation, revaluations and write-downs	27,309,630	28,171,102
Change in employee benefits	(241,445)	(65,013)
Increase (decrease) provisions for risks and charges	0	45,000
Financial income	(3,452,565)	(84,453)
Financial expenses	15,102,399	6,608,841
Income taxes	3,872,633	3,996,817
Other non-cash charges/(income)*	403,754	(1,673,940)
Cash flow generated from operating activities before working capital changes	**49,877,091**	**46,869,584**
Changes in current assets and liabilities:		
Decrease (increase) in inventories	(102,225)	(1,732)
Decrease (increase) in trade receivables	(5,155,552)	1,576,247
Increase (decrease) in trade payables	(801,674)	(4,503,976)
Increase (decrease) in tax receivables and payables	0	(1,648,348)
Decrease (increase) in other current assets	(2,826,571)	(1,168,929)
Increase (decrease) in other current liabilities	(1,322,105)	(5,225,040)
Decrease (increase) in other non-current assets	(118,200)	(725,164)
Increase (decrease) in other non-current liabilities	0	136
Increase (decrease) in contract liabilities	(1,202,795)	283,250
Income taxes paid	(2,263,444)	(828,689)
Interest paid/received	(2,217,054)	(3,476,409)
Net cash flow generated from operating activities (a)	**33,867,471**	**31,150,931**
Net increases intangible assets	(3,692,885)	(5,335,035)
Net increases tangible assets	(5,299,416)	(5,110,639)
Increases in financial investments	79,279,579	3,062,271
Net cash flow used in investment activities (b)	**70,287,278**	**(7,383,403)**
New financing	8,000,000	9,000,000
Repayment of loans	(12,417,947)	(11,521,433)
Bond principal repayment	0	(3,985,254)
Lease payables	(11,189,185)	(11,539,525)
Payment of deferred fees for business combinations	0	(335,000)
Drawdown (settlement) other financial investments	(43,014)	106,615
Dividends paid	(7,361,801)	(7,787,903)
(Purchase) Sale treasury shares**	(4,334,331)	(1,977,850)
Cash flows from financing activities (c)	**(27,346,277)**	**(28,040,350)**
Net increase/(decrease) in cash and cash equivalents a+b+c	**76,808,472**	**(4,272,822)**
Cash and cash equivalents at end of the period	140,486,750	11,236,198
Cash and cash equivalents at beginning of the period	63,678,279	15,509,020
Net increase/(decrease) in cash and cash equivalents	**76,808,472**	**(4,272,822)**

(*) in 2026 mainly concerning the recognition of the effects of the stock options as per IFRS 2, the recognition of employee benefits as per IAS 19, the conversion of a financial statements in foreign currency and the recognition of an impairment of a BTP for Euro 1,201 thousand. In particular, the exercise of stock options by certain executives resulted in the use of the stock option reserve for Euro 2,291 thousand and the use of the treasury shares held in portfolio reserve for Euro 1,996 thousand.
(**) "(Purchase) Sale treasury shares" consists of the purchase of treasury shares of Euro 21,369 thousand, the sale of treasury shares of Euro 17,035, of which Euro 5,580 thousand following the exercise of a stock option plan.

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Financial instruments

At September 30, 2026, the parent company had investments in BOTs and BTPs and an IRS derivative financial instrument to hedge the variable interest rate on a loan.

Treasury shares or Parent Company shares

In accordance with Article 2428 points 3) and 4) of the Civil Code, the Parent Company holds 1,070,442 treasury shares, but does not hold shares in parent companies, including through trust companies or nominees, nor have shares of the Parent Company been acquired and/or sold during the period, including through trust companies or nominees.

At September 30, 2026, the 1,070,442 treasury shares (4.06% of the share capital) held by WIIT S.p.A. are recorded in the financial statements at a total value of Euro 19,928,687.

In compliance with International Financial Reporting Standards (IFRS), this amount was recognized as a reduction of shareholders' equity.

The market value of treasury shares at September 30, 2026 was Euro 31,203,384.

The environment and personnel

In relation to the societal role of the company as set out in the Directors' Report of the Italian Accounting Professionals Body (*Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili*), the following information relating to the environment and to personnel is provided.

Personnel

In 9M 2026, no deaths of registered employees occurred at the workplace.

No serious workplace accidents took place during the period which involved serious injury to registered employees.

No issues in relation to workplace health matters concerning employees or ex-employees or misconduct against the company arose in the first nine months of 2026.

Environment

During the first nine months of 2026 no environmental damage was declared against the company. No penalties were incurred by the Group for offences or environmental damage in 9M 2026.

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Transactions with subsidiaries, associates, holding companies

	Costs	WIIT Fin	WIIT S.p.A.	GECKO	WIIT AG	ECONIS	Total
Revenue	WIIT Fin	-	1,133,400	-	-	-	**1,133,400**
	WIIT S.p.A.	-	-	4,014,908	4,612,473	473,531	**9,100,913**
	GECKO	-	-	-	149,988	-	**149,988**
	WIIT AG	-	507,174	475,405	-	69,965	**1,052,544**
	ECONIS	-	-	-	-	-	**-**
	Total	**-**	**1,640,574**	**4,490,313**	**4,762,461**	**543,496**	**11,436,845**

	Receivables	WIIT Fin	WIIT S.p.A.	GECKO	WIIT AG	ECONIS	Total
Payables	WIIT Fin	-	1,302,170	-	-	-	**1,302,170**
	WIIT S.p.A.	-	-	-	580,934	-	**580,934**
	GECKO	-	11,007,253	-	5,318	-	**11,012,571**
	WIIT AG	-	18,515,636	7,619,210	-	-	**26,134,846**
	ECONIS	-	473,325	-	6,611	-	**479,936**
	Total	**-**	**31,298,384**	**7,619,210**	**592,863**	**-**	**39,510,457**

Please note that the transactions with related parties, including inter-company transactions, are not quantifiable as either atypical or unusual but fall within the Group's normal business operations. These transactions were carried out on an arm's length basis. WIIT and Gecko payables and receivables with the subsidiaries WIIT AG include, in addition to trade payables, also the portion of the inter-company loans.

Subsequent events

On October 1, 2026, the Swiss company of the Econis AG Group became operational under its new name, WIIT Schweiz AG. The company provides the Group's entire portfolio to the Swiss market from its new headquarters at Vulkanstrasse 106 in Zurich, including the WIIT Cloud Native Platform (WCNP), delivered in the Swiss Region across three Availability Zones. Customers can therefore keep their data in the country under Swiss jurisdiction, in compliance with regulatory requirements (including those of FINMA). WIIT Schweiz AG is led by Co-CEOs Roger Bruder and Christoph Herrnkind, with the latter also the CEO of WIIT AG.

On October 7, 2026, the parent company WIIT S.p.A. fully redeemed the bond issue "Up to €150,000,000 Senior Unsecured Fixed Rate Notes due October 7, 2026" (ISIN XS2377768366), for the remaining outstanding principal amount of Euro 135,371,000, plus accrued interest for the period.

OUTLOOK

Demand for cloud services continues to grow steadily, with companies across all sectors increasingly adopting SaaS, PaaS and IaaS models, as digital transformation has now become a strategic priority. This shift is accompanied by a growing focus on data sovereignty and control over critical applications, prompting many European companies to reevaluate their relationships with the hyperscalers and seek out partners capable of combining high levels of technological expertise, proximity and operational flexibility. These aspects are key to the WIIT Group's singular positioning.

Enterprise customer expectations are increasingly focused on cybersecurity, infrastructure resilience and systems' ability to adapt to evolving business needs - essential requirements for ensuring business process

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continuity. Simultaneously, the adoption of advanced service monitoring and control tools promotes data-driven management that is increasingly focused on creating value.

In order to satisfy these needs, the Group continues to build an integrated organization in which technical, commercial and delivery expertise work in close coordination at an international level. This model enables the Group to quickly tap into market opportunities and pool the know-how developed in the various countries where it operates.

The Group meanwhile continues to assess M&A growth opportunities, with preliminary due diligence underway on strategic targets, in accordance with the financial discipline that has always been behind its investment decisions. Activities focused on monetizing a number of company-owned data centers in Germany are continuing in this regard, including through potential carve-out transactions to bring additional resources on stream.

As of September 30, 2026, the WIIT Group's exposure to the Russian, Ukrainian and Middle Eastern markets is marginal (<0.01%) and, in the view of the Directors, does not entail any direct or indirect risks.

Milan, November 5, 2026

For the Board of Directors
The Chairperson
(Enrico Giacomelli)

Statement of the Executive Officer for Financial Reporting in accordance with Article 154-*bis*, paragraph 2 of Legislative Decree No. 58/1998 (CFA)

The Executive Officer for Financial Reporting declares in accordance with Article 154-bis, paragraph 2, of the Consolidated Finance Act, that the accounting information contained in the present Interim Report at September 30, 2026 corresponds to the underlying accounting documents, records and entries.

Milan, November 5, 2026

The Executive Officer
(Stefano Pasotto)