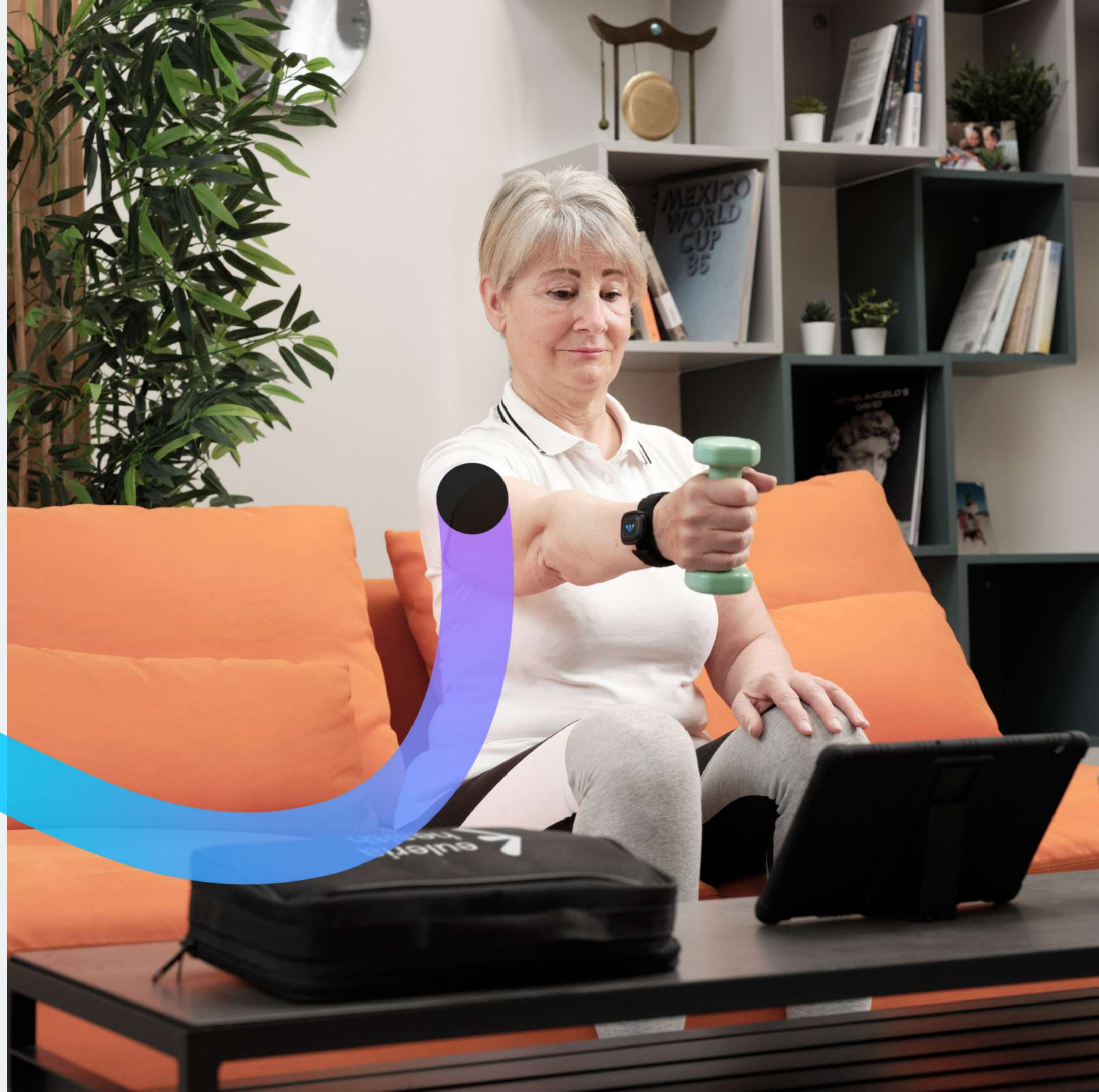




Impact report

2022 activities for common benefit





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Introduction

The company

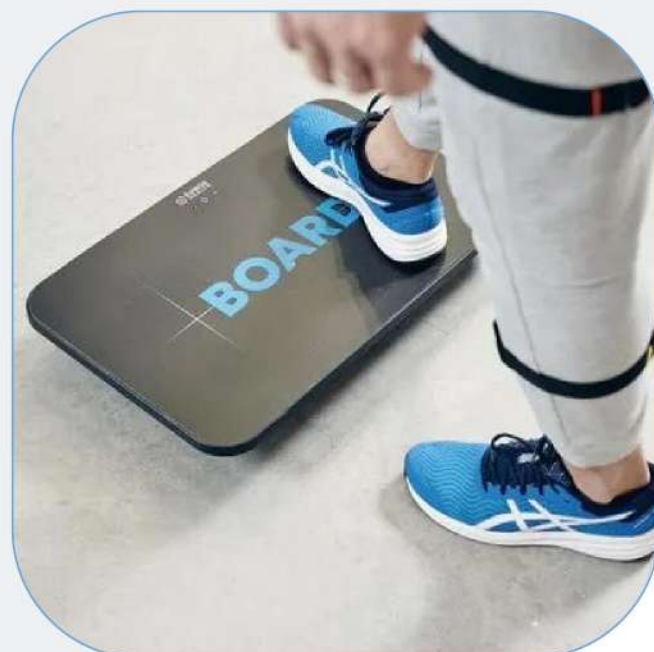
Impact Report 2022 - Benefit Company



 **Introduction** **Mission, solutions, development**

● The company

Established as a **Benefit Company** in February 2021 and established in BeFactory (Rovereto, TN) in July 2021, Euleria Health was born in Trento in the first half of 2020, on the initiative of the CEO & Co-Founder **David Tacconi** and the CTO & Co-Founder **Roberto Tomasi**.



WHAT WE ARE

Euleria Health is the link between patients and rehabilitation professionals, from clinic to home.



Through services and **medical devices**, Euleria Health supports movement professionals (Physiotherapists, Doctors in Movement Science, Psychiatrists...) in creating **effective and measurable rehabilitation programs** for their **patients**, both in the rehabilitation centre/clinic/hospital and at home.



● The mission

Euleria Health has established itself in the reference market by filling a gap clearly highlighted by the **lockdown**, i.e. the lack of **effective solutions** for assistance and patient **monitoring** at a distance.



WHO WE ARE

We are a group of Biomedical **Engineers**, Software **Developers**, **Movement Science** Doctors and **Compliance** (clinical and regulatory) Experts



With the aim of leading **patients** and **movement professionals** towards measurable, accessible and innovative rehabilitation, over the years Euleria Health has developed devices, capable solutions and methods to guarantee everyone the **right** to re-learn **to move**.



● The solutions

Currently distributed in the **international market** after meeting in a short time the growing interest of distributors and industry experts, Euleria Health's **medical devices** and **tele-rehabilitation** services are:



WHY WE ACT

As a Benefit Society, we make **rehabilitation more effective** than standard treatments and **more accessible** at all levels, including economic



Riablo, for the **rehabilitation** practices within the rehabilitation centre/clinic/hospital;
Kari, for the **tele-rehabilitation** service and remote rehabilitation programs.



Development

Euleria's technical project is enabled by **proprietary software** and **inertial sensor technology** to measure accurately the movements performed.

The professional therefore obtains **objective** and **detailed information** on the activities carried out by the patient, in the clinic and at home.



HOW WE DO IT

Together with our **Scientific Board**, we contribute to the available **research** thanks to collaborations and studies with hospitals, rehabilitation centers and **Research institutions**



The **data recorded by the sensors** are processed and provided in real time to the patient as **audio-visual biofeedback** which **motivates** them and, at the same time, allows them to understand of the **correct execution** of the exercise.



Purposes



Impact Report 2022 - Benefit Company

 **Introduction** **Impact Statement**

● Impact statement

To consciously face the challenges of the market, **Euleria Health wanted to expand its mission** by generating value in a responsible way. Increasing economic value is no longer an end, but a prerequisite for the continuity of efforts to **produce social and environmental value**.



THE SOCIAL VALUE

With Euleria Health's devices, **patients and caregivers** benefit from **reduced costs and time** needed to follow rehabilitation and exercise therapy pathways



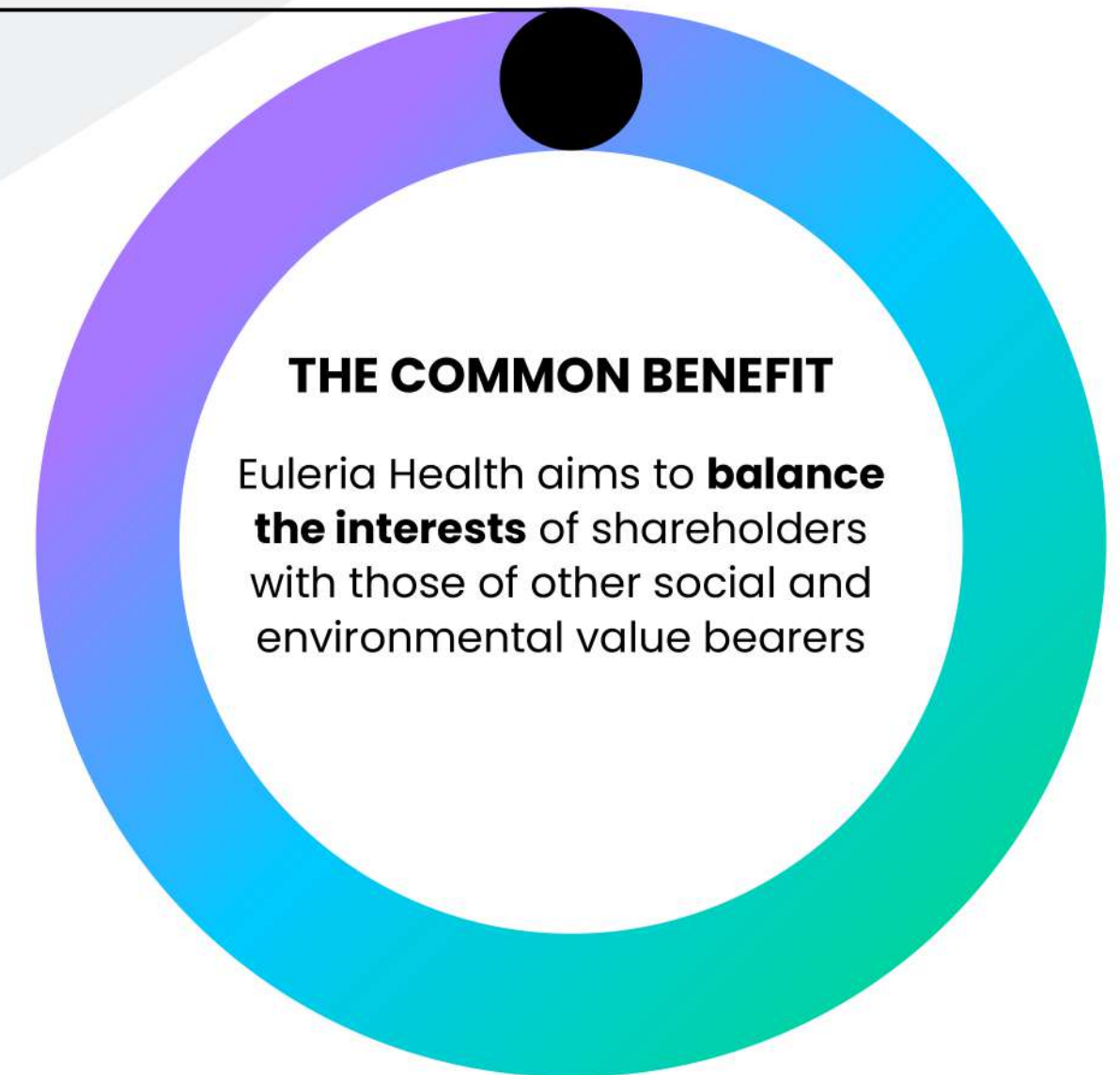
Euleria Health thus aims to balance the interests of members with those of other social and environmental **value bearers**: employees, collaborators, customers, suppliers, patients, and the community as a whole.



● Impact statement

As a Benefit Company, Euleria Health will operate in accordance with Article 1, Paragraph 376 of Law No. 208 of December 28, 2015, pursuing **purposes of common benefit** and acting in a responsible, sustainable and transparent manner towards people, communities, territory, environment, assets, cultural and social activities, entities, associations and other stakeholders.

Its purpose will be to **produce one or more positive effects** (or the reduction of negative effects) on those involved directly or indirectly in the company's activities – and thus employees, customers, suppliers, lenders, creditors, workers, public administration and the whole community.



Purposes

Euleria Health pursues the following purposes of common benefit:

- Improve the **effectiveness** of **rehabilitation** compared to conventional physiotherapy treatment.
- Improve patient compliance (**adherence**) to the rehabilitation process.
- Make the rehabilitation process more **accessible** on an economic level.
- Reduce indirect **costs** (for example those related to travel), the **time** and **effort** necessary for the patient to follow a rehabilitation path.
- Give people the opportunity to access exercise-therapy programs useful for their **psycho-physical well-being**, even for whom there is no prescription for physiotherapy treatments.
- Allow movement professionals to enjoy some benefits linked to the use of the Kari system, such as the possibility of **following patients remotely**, thus allowing therapy to continue even in the event of illness, periods of health emergency and related restrictions.
- Offer a quality service to patients who undertake a **rehabilitation program** with Kari.



The impact model

A woman with short grey hair is sitting on an orange sofa, looking at a tablet computer. She is wearing a white polo shirt with a small logo that says "Flora BY YUCC" and grey leggings. The background features a modern grey shelving unit with books and plants. A large green plant is on the left, and a book titled "MEXICO WORLD CUP 85" is visible on the shelf. In the foreground, a green dumbbell is partially visible.

Impact Report 2022 - Benefit Company



Introduction



The impact generation model



● Impact generation model

SHARES

Use of Kari devices in the home by patients.

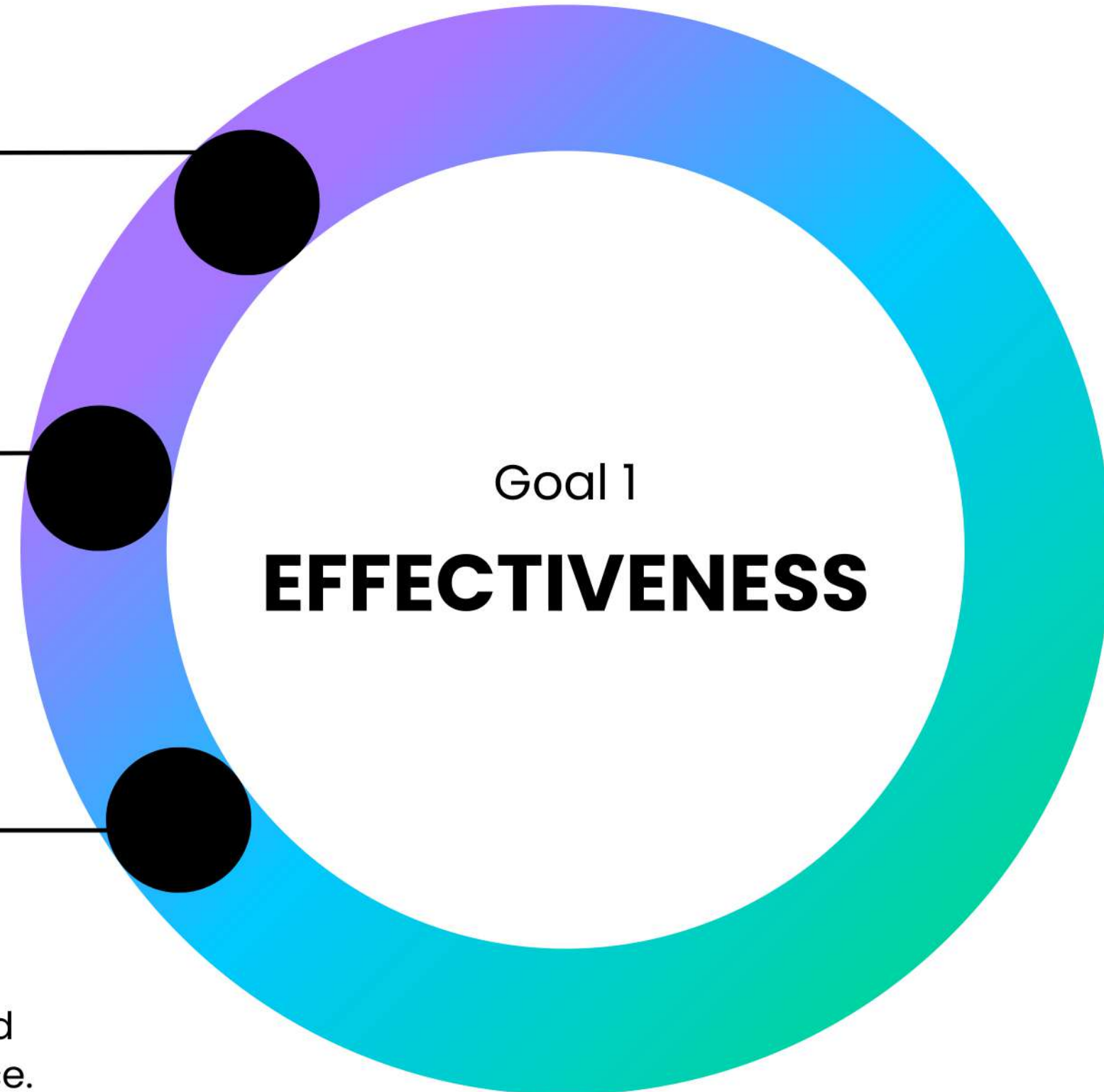
IMPACT

Greater effectiveness of rehabilitation compared to the conventional one.

KPI OUTPUT/OUTCOME

KPI 1: % of patients who find Kari useful and effective in improve the style and quality of life and increase safety in everyday life.

% of professionals who obtain benefits (economic, time and effectiveness) from the integration of Kari in clinical practice.



● Impact generation model

SHARES

Use of Kari devices in the home by patients.

IMPACT

Improvement of adherence to the rehabilitation process,
decisive factor
on its effectiveness.

KPI OUTPUT/OUTCOME

KPI 2: % of exercises with scores >70% of the total
of exercises assigned.



● Impact generation model

SHARES

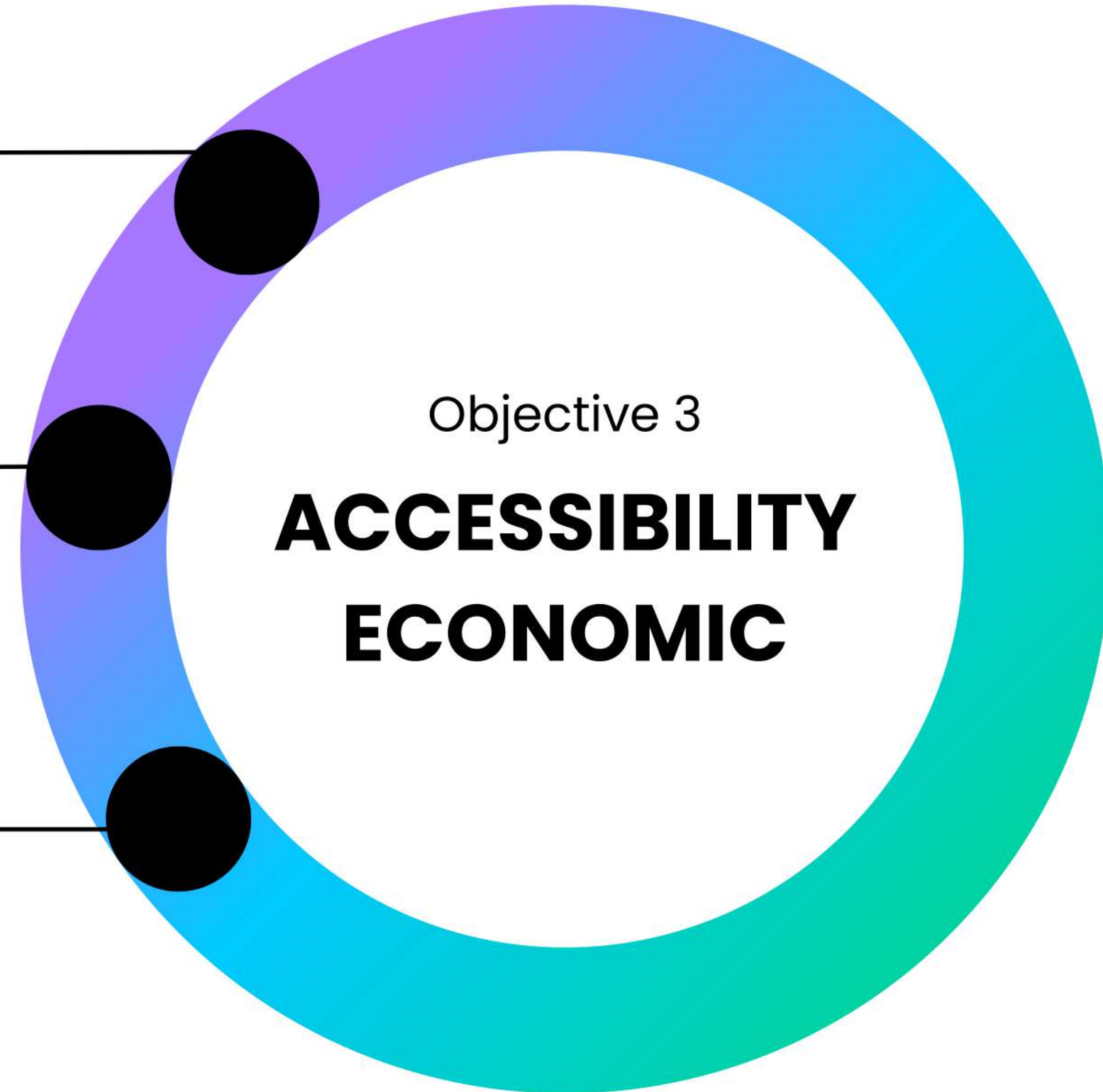
With Kari, the professional can apply a price sale of the rehabilitation session lower than the price average of a rehabilitation session without Kari.

IMPACT

Reduction of the cost of a rehabilitation session and consequent lowering of the barrier access to therapy.

KPI OUTPUT/OUTCOME

KPI 3: indicator of savings generated given by the product between the number of direct beneficiaries and the price differential with respect to the "standard" rehabilitation session in the centre.



● Impact generation model

SHARES

Use of Kari devices in the home by patients.

IMPACT

Reduction of indirect costs (e.g. those related to travel), time and effort required to follow a rehabilitation path + consequent lowering of the barrier to access to therapy.

KPI OUTPUT/OUTCOME

KPI 4: number of patients who benefit from at least 1 advantage from using Kari in terms of saving their time, travel cost and time savings for caregivers/family members.



● Impact generation model

SHARES

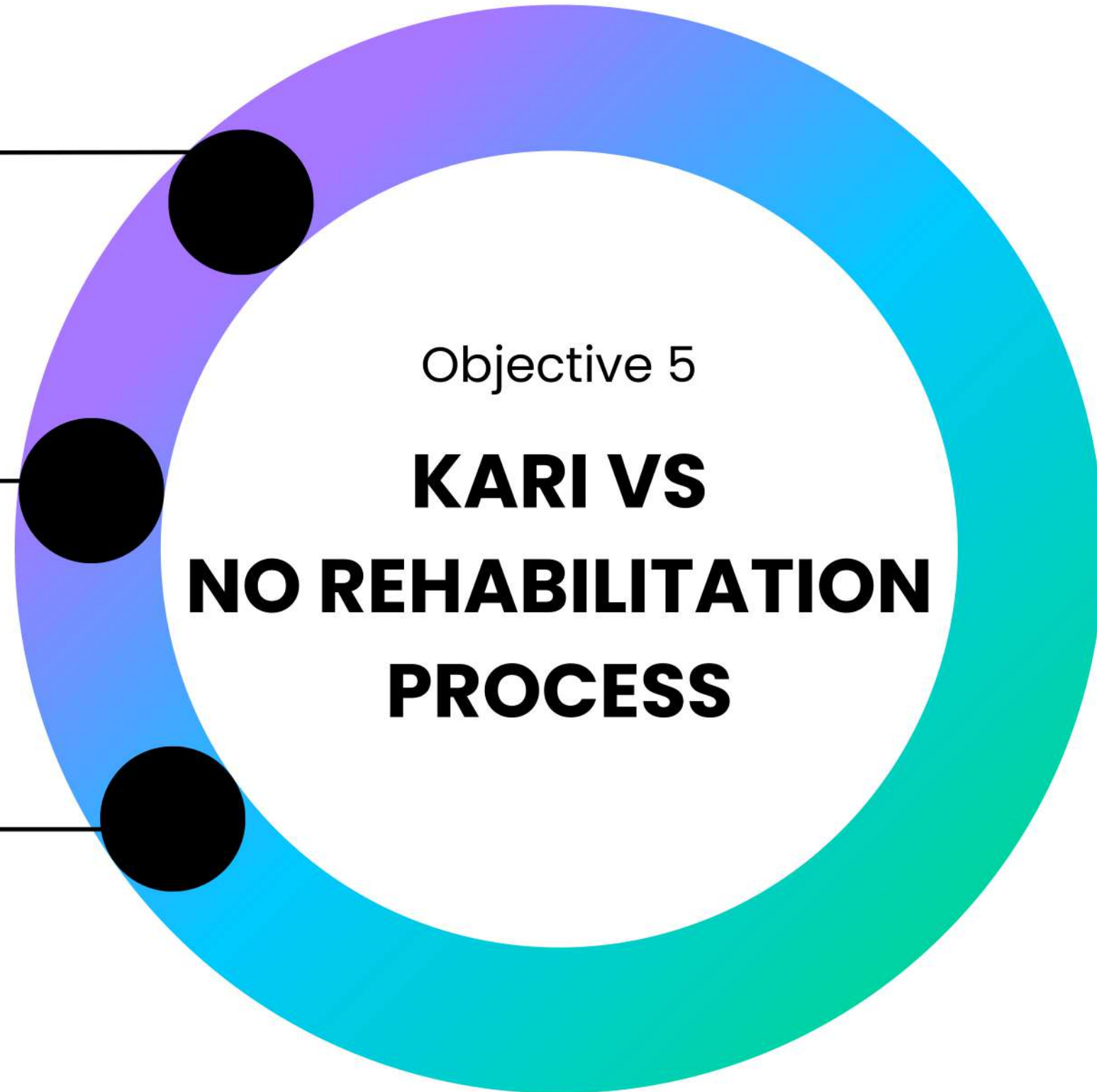
Use of Kari for postural and/or musculoskeletal pathologies for which no treatments are prescribed physiotherapy (lordosis, neck pain, low back pain, etc.).

IMPACT

Creating opportunities to carry out useful exercises to the psycho-physical well-being administered and monitored from a trusted professional.

KPI OUTPUT/OUTCOME

KPI 5: number of patients who, if not using Kari, would have no therapeutic alternatives – except practicing physical activity independently.



● Impact generation model

SHARES

Equipping professionals with Kari as a working tool.

IMPACT

Improving the work of professionals in terms quality and number of patients followed up (quantity).

KPI OUTPUT/OUTCOME

KPI 6: number of professionals who benefit from at least a benefit from using Kari.



● Impact generation model

SHARES

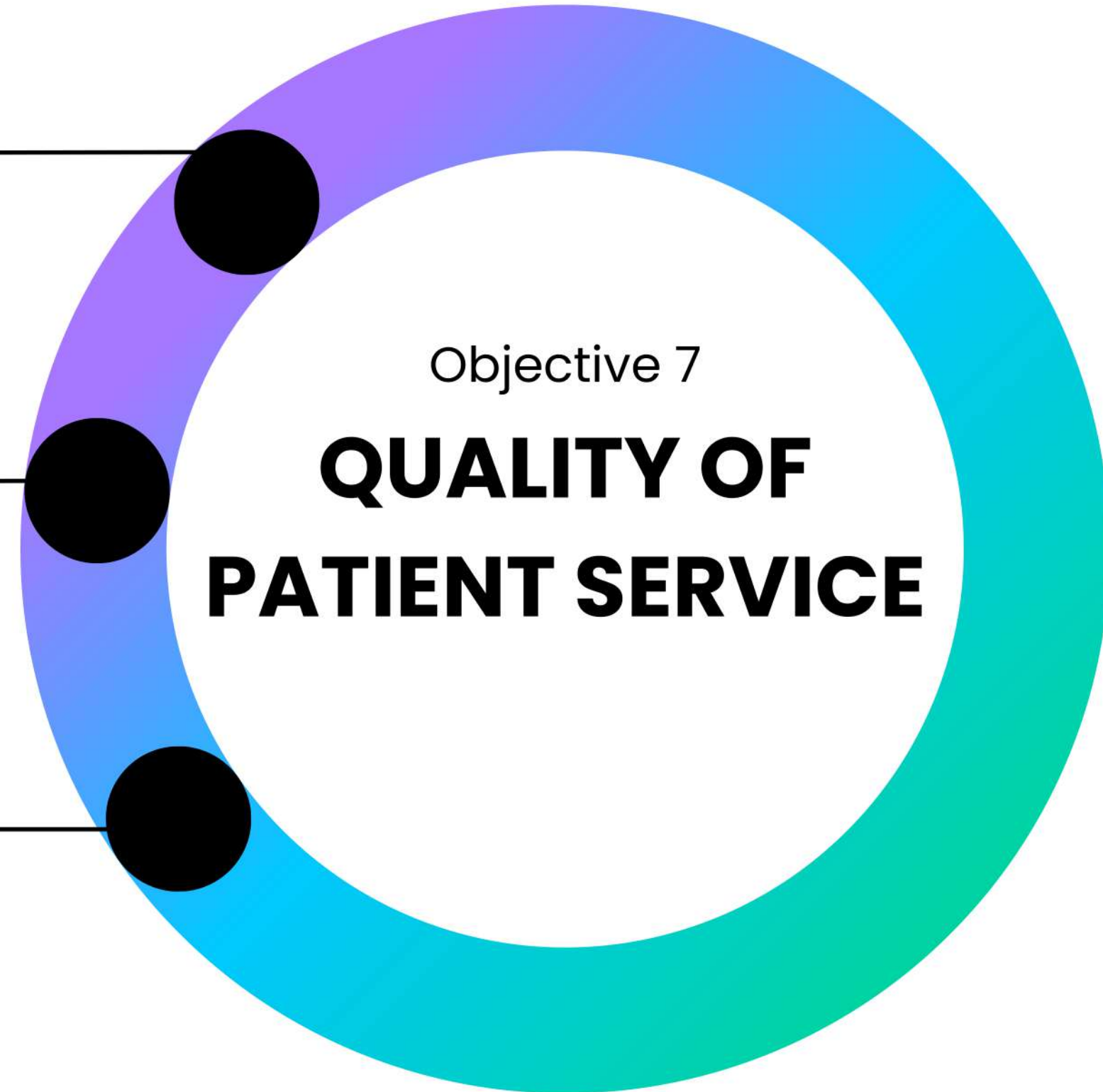
Use of Kari devices in the home by patients.

IMPACT

Providing a quality service to patients who they embark on a rehabilitation journey with Kari.

KPI OUTPUT/OUTCOME

KPI 7: number of patients who benefit from at least a benefit from using Kari.



A thick, wavy line that starts with a teal color on the left, transitions through light blue, and ends with a purple color on the right. It has a black dot at its rightmost end.

Benefit goals and purposes

Goals



Impact Report 2022 – Benefit Company



Benefit objectives and purposes



Effectiveness Goal 1





● Effectiveness · Goal 1

«The accident I had involved, among the consequences, the results of a head trauma. Before, I had a very active lifestyle, so I wanted to get back in top shape. When they proposed Kari to me, I thought it was an opportunity to rehabilitate myself and, at the same time, go back to living as before, and so it was. During the weeks of exercise therapy with Kari I gradually started driving again, taking longer and longer bike rides and, with ever greater confidence, resuming outdoor activities, such as trekking in the mountains».

AC, 58 YEARS OLD

PATIENT IN POST-TRAUMATIC INJURY REHAB, WHO BENEFITED FROM KARI

THANKS TO TELEMEDICINE AND TELEREHABILITATION | ANNOUNCEMENT 3 | COVID TECHNOLOGIES OF VRT FOUNDATION



Effectiveness · Goal 1

KARI: THE AD HOC QUESTIONNAIRES

Thanks to Kari, Euleria Health is able to make rehabilitation more effective than a standard treatment (conventional physiotherapy).

Through the sensor, the Kari device objectively measures the progress achieved by the patient session after session and allows remote monitoring by the professional, via a dedicated web management system, thus increasing adherence to therapy.

In addition, the audio-visual feedback that the patient receives on the quality of the movement performed compared to the ideal one favors and stimulates effective learning, conditioning and motivating recovery of neuro-motor patterns.

To collect useful data to measure the effectiveness of rehabilitation with Kari, Euleria Health formulated three ad hoc questionnaires: two for the patient and one for the professional.



Effectiveness · Goal 1

PATIENT QUESTIONNAIRES

Both patient questionnaires were implemented in Kari's software.

In particular, one, administered at the beginning (T0) and at the end (T1) of the rehabilitation process, is aimed at monitoring the effectiveness of the exercise-therapy process with Kari over time, based on the patient's perception of their independence and safety in everyday life as well as their quality and lifestyle.

The other questionnaire is administered only once, about halfway through the rehabilitation process, and is aimed at estimating the patient's savings, both from an economic and time point of view, in the use of Kari compared to any alternative treatments (physiotherapy in the clinic/at home, motor activity independently/in a group).





Effectiveness · Goal 1

FOUR QUESTIONS FOR THE PATIENT

Specifically, the questions addressed to the patient, whose answers (on a 6-value scale) help to define the indicator of the objective in question are:

How confident do you feel in carrying out activities of daily living (eg housework, climbing stairs, getting in/out of the car, getting dressed, taking a shower)? [1=Not at all; 6=Very much]

Taking into consideration physical, psychological well-being, level of independence and other social relationships, how would you rate the quality of your life? [1=Not at all satisfactory; 6=Very satisfactory]

How do you rate your lifestyle right now? [1=Sedentary; 6=Very active]

How useful do you think Kari is in achieving your therapeutic goals? [1=Not at all; 6=Very much]

A QUESTION FOR THE PROFESSIONAL

The questionnaire for the professional is administered only once and investigates the advantages of using Kari in clinical practice from an economic, time and therapy efficacy point of view.

The question, whose answer (on a 6-point scale) helps to define the indicator of the objective in question is:

Does Kari seem to help patients achieve rehabilitation goals faster?

Effectiveness · Goal 1

PERFORMANCE INDICATORS

To measure the effectiveness of rehabilitation with Kari compared to the conventional one, two performance indicators (KPI) have been identified:

category "orthopaedic patients" (KPI 1a)
"neurological patients" category (KPI 1b)

The first includes patients operated on for joint prostheses to the lower limbs (hip, knee, ankle), undergoing anterior cruciate ligament reconstruction surgery or suffering from anatomical and functional alterations from trauma to the musculoskeletal system.

The second, on the other hand, includes patients suffering from pathologies or disorders, often of a degenerative nature, which afflict the nervous system (Parkinson's disease, multiple sclerosis, stroke...).

THE RESULTS

Different recovery times and, above all, different clinical objectives lead to separate performance indicators for the two types of patients.

In fact, if for orthopedic patients the goal is total recovery of motor skills and the removal of pain, in neurological patients the aim is to achieve the highest possible level of physical, mental and psychological independence and to maintain it over time.

To date, the monitoring of the two KPIs has not showed differences so relevant as to justify the separation of results by type of patient. Euleria Health has thus unified the KPIs.

The result obtained at the end of the year: KPI 1= 68%*
The set objective (KPIob): KPIob 1= 67.5%

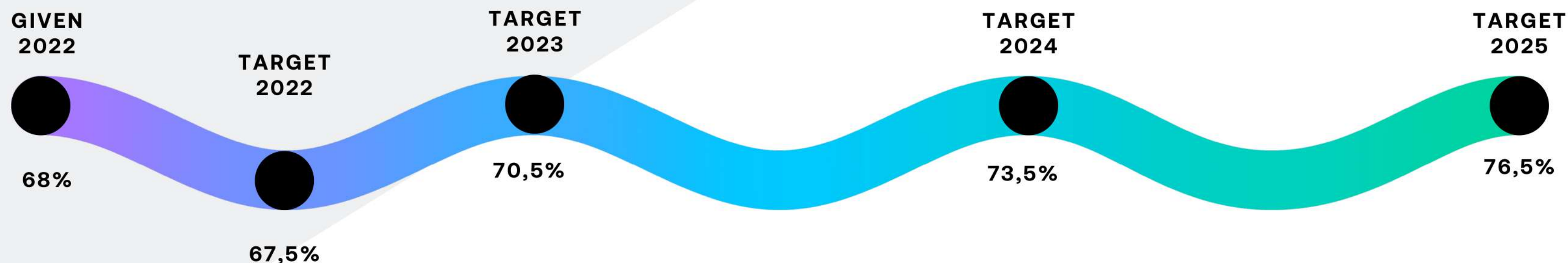
The indicator is in line with the expectation.

*For further information on the calculation, please refer to the Methodological Appendix.

Effectiveness · Goal 1

COMMITMENTS FOR THE FUTURE AND NEW TARGETS

Patient users of Kari are increasing. Many take part in usability, feasibility and clinical studies; these data, combined with the variety and quantity of both static and dynamic exercises that Euleria Health will make available in the device library in the current year and which will be aimed at designing specific rehabilitation paths for pathologies, make the goal of effectiveness ever more ambitious. Below are the estimates of the KPI in question for the next 3 years:





Benefit goals and purposes



Compliance Goal 2





● Compliance · Goal 2

“I met Kari when some of us [A.T.S.M. Centro Franca Martini, editor's note] have become part of the Kari4Covid19* project. I didn't find it difficult, on the contrary, I immediately saw that it was interactive, since each exercise is always video-guided and the images and videos clearly show what needs to be done and how. In fact, if necessary, I continued my rehabilitation from home with Kari, without getting bored with paper lists of exercises but almost becoming the protagonist of the video myself and obtaining scores and prizes that stimulated me to do better and better».

ST, 52 YEARS OLD

LONG REHAB PATIENT DIAGNOSED WITH MULTIPLE SCLEROSIS, WHICH BENEFITED KARI

THANKS TO TELEMEDICINE AND TELEREHABILITATION | ANNOUNCEMENT 3 | COVID TECHNOLOGIES OF VRT FOUNDATION



● Compliance · Goal 2

DOES THE PATIENT OBSERVE THE PROPOSED PATH?

With Kari, Euleria aims to increase patient compliance with the rehabilitation process.

In medicine, the English term compliance (literally "acquiescence", generally translated as "adherence") indicates the degree to which the patient follows medical prescriptions, whether pharmacological or non-pharmacological. In the specific case, compliance obviously refers to the exercise-therapy course proposed by the movement professional (physiotherapist, physiatrist, motor science graduate, etc.).

Assessing the patient's compliance with the proposed course is of significant importance, since, in general, a therapy that is not carried out with punctuality and precision loses its effectiveness. Consequently, poor compliance can favor the onset of complications, recurrences or prolongations of the pathology/trauma/condition it is intended to cure. This results in a public health problem, as it leads to increased healthcare costs.



● Compliance · Goal 2

REPETITIONS, EXECUTION AND QUALITY OF MOVEMENT

To evaluate the patient's compliance with the exercise-therapy program carried out with Kari, Euleria Health uses a performance indicator (KPI) identified in the percentage of exercises with a result greater than 70% compared to the total number of exercises assigned.

The percentage result at the end of the exercise, defined experience or XP, is calculated with an algorithm that takes into account both the number of repetitions performed compared to those assigned, and the goodness of execution of each repetition, less than a tolerance, with respect to the ideal movement, assumed as a target.

If the patient performs all the repetitions expected for a given exercise with a quality of movement equal, less than a tolerance, to the ideal movement then the XP he will obtain will be equal to 100%.



Compliance · Goal 2

THE RESULTS

This KPI is detected by statistical analysis on an internal database for the collection of usage data (non-sensitive information) of the devices used at home by patients.

The result obtained at the end of the year and the target set are as follows:

KPI 2 = 68% *

KPIob 2 = 77.5%

KPI 2 is below expectation and the reason is supposedly attributable to two factors: the number of patients who undertook a new exercise-therapy course with Kari during the year; the learning period required before an exercise can be performed with a score above 70%, especially when referring to elderly patients who are unfamiliar with the technology.

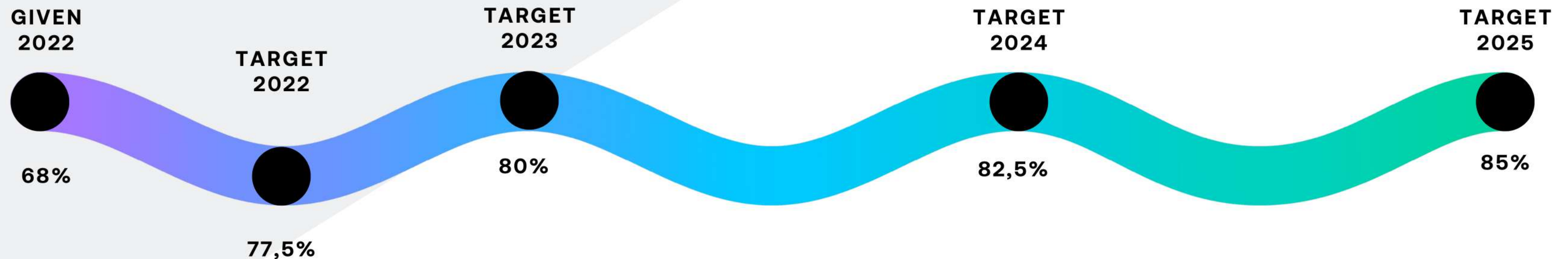
*For further information on the calculation, please refer to the Methodological Appendix.



● Compliance · Goal 2

COMMITMENTS FOR THE FUTURE AND NEW TARGETS

Euleria Health aims to improve the compliance objective from year to year:
enhancing user experience and user interface, to increase engagement and motivation
expanding the database of exercises to cover every rehabilitation need of the individual patient
implementing tools and best practices that the professional already has to train patients and monitor them remotely. Below are the estimates of the KPI in question for the next 3 years:





Benefit objectives and purposes



Accessibility Objective 3





● Accessibility · Goal 3

«I was now concluding my rehabilitation process in the clinic. I was already well advanced in recovering joint function, but I still had to work on compensation management. It was my physiotherapist who proposed Kari to me, explaining to me that for each session carried out at home in the tele-rehabilitation regime, I would bear a price 50% less than a traditional session in the clinic. Since then, we have been able to increase the frequency of sessions, reducing the total cost of the course».

RC, 44 YEARS OLD

PATIENT IN POST-FRACTURE REHABILITATION OF HUMERAL TROCHITIS, WHICH USED KARI
WITHIN THE REHABILITATION PROGRAM CARRIED OUT AT LUCA BUZZACCHERA'S FISIOBLU



● Accessibility · Goal 3

ECONOMIC BENEFITS FOR THE PATIENT

Thanks to Kari, Euleria Health makes the rehabilitation process more affordable for the patient in economic terms. The direct economic advantage of the service is linked to the lower cost of the session carried out at home compared to the cost of the session carried out in the rehabilitation center with the professional.

[The indirect economic benefits – reductions in travel time, commute costs and caregiver effort – are not examined in the context of this objective, but up to objective D].

To construct the performance indicator relating to "direct" affordability, Euleria Health formulated an ad hoc questionnaire for movement professionals who use Kari with the aim of obtaining information relating to the price at which a single home session with Kari is offered. Euleria Health also carried out a market analysis to obtain the data relating to the average cost of a single standard exercise-therapy session carried out in the rehabilitation centre.



● Accessibility · Goal 3

THE RESULTS

The following performance indicator (KPI) was created by Euleria Health to measure the objective of affordability by expressing the savings generated per single session.

Below is the result achieved in 2022:

KPI = €16,250 *

significantly above the target set for 2021, i.e. €9,375.

*For further information on the calculation, please refer to the Methodological Appendix.

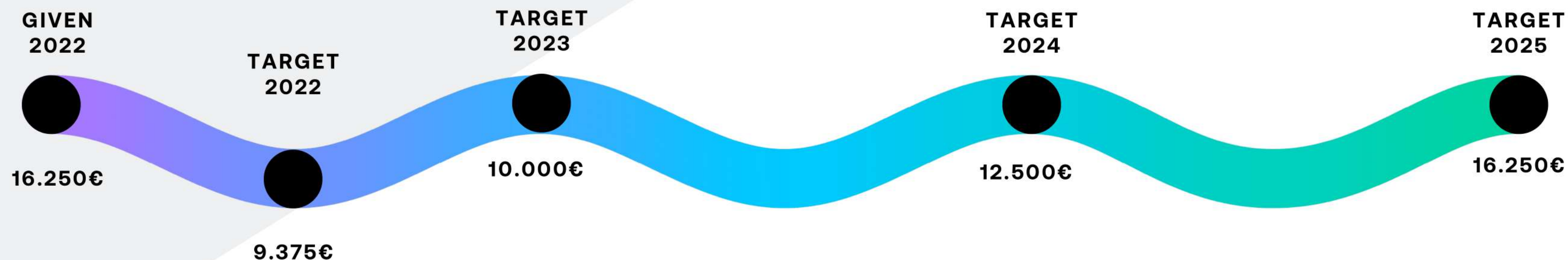


● Accessibility · Goal 3

COMMITMENTS FOR THE FUTURE AND NEW TARGETS

Euleria Health foresees an improvement over the years of the affordability KPI, through:
new direct beneficiaries (thanks to greater market penetration of Kari);
the maintenance of a minimum number of direct beneficiaries (patients involved in clinical trials / research);
the increase in the price differential compared to the "standard" rehabilitation session thanks to a decrease in the cost of the service for the professional, following the increase in sales volumes of Euleria and the consequent increase in the purchase volumes of raw materials from suppliers.

Below are the estimates of the KPI in question for the next 3 years:





Benefit objectives and purposes



Resource reduction · Goal 4





● Resource reduction · Goal 4

“Unfortunately, I had just suffered an accident. After my resignation, I still couldn't drive. I work until 18:00 and attending the physiotherapy clinic every day was not possible for me. The people who live with me work in shifts and, between permission to ask and clinic hours to respect, it seemed difficult for me to be able to do rehabilitation continuously.

It was my physical therapist, N.W., who first introduced me to telerehabilitation. The Franca Martini Center in Trento offered remotely monitored rehabilitation: it seemed interesting to me. But I had to start right away, because delaying my rehabilitation would make my situation worse. And so I did. Kari has been helpful, and for many months.’

DV, 39 YEARS OLD

PATIENT IN REHAB, WHO BENEFITED FROM KARI THANKS

TO TELEMEDICINE AND TELEREHABILITATION | ANNOUNCEMENT 3 | COVID TECHNOLOGIES OF VRT FOUNDATION



● Resource reduction · Goal 4

REDUCTION OF TIME, COSTS AND EFFORT

Euleria Health aims to continuously follow and support patients throughout the entire rehabilitation process, thanks to the possibility of carrying out exercise therapy with Kari in the comfort of one's own home, without in any way affecting the quality of the service but rather:
guaranteeing economic and time savings
reducing personal and/or caregiver commitment.

To collect useful data to measure the benefits that rehabilitation with Kari offers, Euleria Health analyzed the answers of patients using the device to the following three questions included in the therapy cost estimation questionnaire:

How long does or would it take to get from your home to your rehabilitation center?
With whom do you go or would you go to the rehabilitation center?
How much do you pay for a single commute from home to the rehabilitation center?



Resource reduction · Goal 4

THE RESULTS

The KPI that measures the economic and time savings, as well as the reduction in the commitment that rehabilitation with Kari at home guarantees, compared to the conventional one in the clinic or in a dedicated center, for the year 2022, is:

KPIs 4 = 57 *

The result obtained is below the expectation, i.e. 81.

This result is due to a drop in the percentage value of bendiretti**, indicating that even those who travel independently and/or live near their rehabilitation center prefer an exercise-therapy course with Kari in the comfort of their own home to conventional therapy under the supervision of a professional.

*For further information on the calculation, please refer to the Methodological Appendix.

**bendiretti = direct beneficiaries

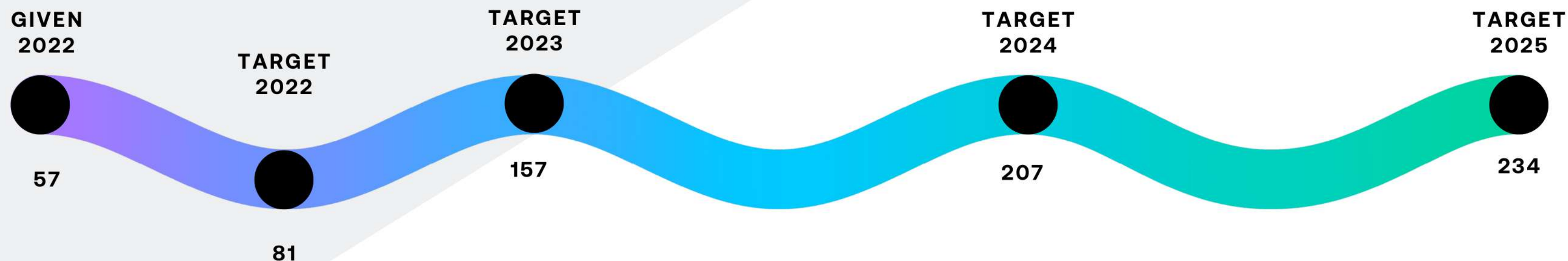


Resource reduction · Goal 4

COMMITMENTS FOR THE FUTURE AND NEW TARGETS

With the prospect of an increase in the number of patients using Kari, Euleria Health expects a proportional increase in the KPI in question.

Below are the estimates of the KPI in question for the next 3 years:





Benefit objectives and purposes



Kari VS no rehabilitation Goal 5







Kari VS no rehabilitation · Goal 5

«I had no problems that required specific rehabilitation, except for a low back pain that I had been suffering from for a while.

My doctor had suggested that I do postural gymnastics.

I inquired about a short course of exercise therapy to do at home: Kari was practical for me. I used it for 7 weeks.

In the end, I felt more confident in my movements and the pain in my back was much lessened.'

VL, 62 YEARS OLD

PROFILE UNDERGOING POSTURAL RE-EDUCATION AS PART OF AN EXERCISE-THERAPY COURSE WITH KARI
CREATED BY EULERIA CARE, UNDER THE SUPERVISION OF FOIVOS PAPAIANNOU, CLINICAL ADVISOR





Kari VS no rehabilitation · Goal 5

THE RIGHT TO MOVE, FOR EVERYONE

Kari is proposed as an alternative solution, to support or integrate traditional rehabilitation but also a training tool for anyone who wants to increase or maintain their sports performance, as well as their physical well-being for preventive or maintenance purposes.

Based on this, Euleria Health wants to give people suffering from musculoskeletal pathologies the opportunity for which there is no prescription for physiotherapy treatments (lordosis, neck pain, postural problems, back pain, etc.) to carry out exercises useful for psycho-physical well-being administered and monitored by a trusted professional.

The indicator of this objective 5 was measured on the basis of the answers to the following question of the cost questionnaire:

If you didn't use Kari, what would you do about your problem?





Kari VS no rehabilitation · Goal 5

THE RESULTS

The KPI is represented by the number of patients who use Kari either as the only solution for the treatment of the musculoskeletal disorder they are suffering from, or as an alternative to autonomous motor activity and assumes the following value:

KPIs 5 = 62 *

This value, achieved with the 2022 exercise, is double what was expected, or 30 patients.

*For further information on the calculation, please refer to the Methodological Appendix.

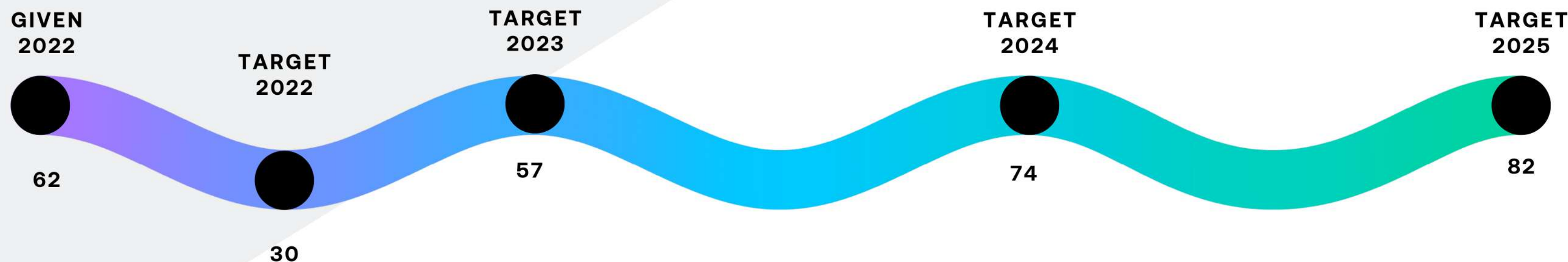


Kari VS no rehabilitation · Goal 5

COMMITMENTS FOR THE FUTURE AND NEW TARGETS

With the prospect of an increase in the number of patients using Kari, and the forthcoming addition to the Kari library of exercises aimed at treating all those ailments for which the National Health Service does not provide therapeutic prescriptions (with particular regard to the spine), Euleria Health expects a significant increase in the KPI in question.

Below are the estimates of the KPI in question for the next 3 years:





Benefit objectives and purposes



Benefits for Professionals Goal 6







Benefits for Professionals · Goal 6

"I especially appreciate Kari's customization aspect: for someone like me who manages users of very different age groups, the possibility of creating a therapeutic plan of variable duration and difficulty was a prerogative, especially with respect to phases of the plan which, with Kari, the user can actually carry out remotely".

GIANLUCA COSTA,
PROFESSIONAL KINESIOLOGIST AND CERTIFIED SPECIALIST IN BIOMECHANICS,
OWNER OF CHINELAB | SCIENCE IN MOTION





Benefits for Professionals · Goal 6

MORE PATIENTS, BETTER FOLLOWED, IN LESS TIME

The benefits of Kari do not only concern patients but obviously also extend to movement professionals (physiotherapists, physiatrists, motor science graduates, ...).

The use of Kari allows them to enjoy various benefits: following patients remotely, allowing continuity of therapy even during periods of confinement/restrictions due, for example, to health emergencies, monitoring the patient objectively, increasing compliance with therapy, configuring a personalized rehabilitation program based on the needs and requirements of the individual patient, taking into account specific peculiarities and difficulties.

This clearly translates into an improvement in the quality of the service offered and also in the possibility of strengthening the link with the patients followed up, as well as increasing their number.





Benefits for Professionals · Goal 6

MORE PATIENTS, BETTER FOLLOWED, IN LESS TIME

To collect data useful for measuring these benefits, Euleria Health administers a questionnaire to all movement professionals who use the Kari home rehabilitation service in which the following question is asked + related answer options:

What is the benefit of using Kari for your profession?

I increase the number of patients I can follow

I improve the quality of the service I offer

I have objective data to quantify patient improvements

I maintain or strengthen the bond with my patients

I increase the patient's adherence to the rehabilitation process

I increase the number of sessions that patients can perform (treatment intensity)

No benefits



● Benefits for Professionals · Goal 6

THE RESULTS

The KPI that allows Euleria Health to measure the benefit brought to professionals is:

KPIs 6 = 42*

and is in line with the expectation of 40.

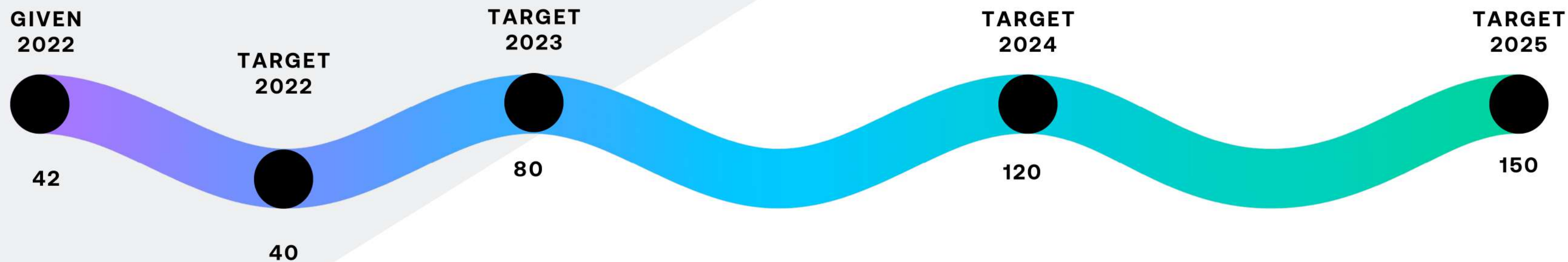
*For further information on the calculation, please refer to the Methodological Appendix.



● Benefits for Professionals · Goal 6

COMMITMENTS FOR THE FUTURE AND NEW TARGETS

With the prospect of increasing the number of professionals who use Kari over the years and of keeping the percentage of professionals who claim to have benefited from at least one advantage from the use of Kari among those listed as close as possible to 100%, Euleria Health intends to increase the KPI in question as indicated below:





● Benefit objectives and purposes



● Quality of service to patients
Goal 7







Quality of service to patients · Goal 7

«Maja, 17 years old, had already completed the rehabilitation process in the clinic, but her muscle strength still had to be trained to allow her to maintain the load in an upright position. After a period of alternation between the clinic and tele-rehabilitation with Kari, Maja understood how to commit herself to making the most of the activity at home too, until she was able to continue remotely, independently, with my monitoring».

ANNA DEL RE ON M.O.,
PATIENT IN REHABILITATION DIAGNOSED WITH NEUROALGODYSTROPHY OF THE ANKLE.
HE USED KARI UNDER THE REMOTE CONTROL OF FISIODELRE'S STAFF



● Quality of service to patients · Goal 7

THE BENEFITS OF DOING EXERCISE THERAPY REMOTELY

Kari is a simple and innovative solution for home rehabilitation that allows anyone to train, thus starting a new path of exercise therapy or integrating or continuing the one started in the clinic or in the clinic.

Therefore it allows those who use it several advantages including:

- not having to move from home, with consequent less stress as well as saving time and money, for the patient and the caregiver;
- perform the exercises when and where you want, and above all even if forced to stay at home, for example due to a health emergency or health problems, thus promoting adherence to therapy;
- continue to be followed and accompanied throughout the rehabilitation process by your trusted professional, even after discharge.



● Quality of service to patients · Goal 7

THE BENEFITS OF DOING EXERCISE THERAPY REMOTELY

Euleria Health aims to offer patients who undertake a rehabilitation process with Kari a quality service that allows them to enjoy at least one of the benefits mentioned above.

The indicator of this objective 7 was measured on the basis of the answers to the following question of the questionnaire on costs addressed to patients:

What is for you the main advantage of using Kari?



● Quality of service to patients · Goal 7

THE RESULTS

Below is the KPI that measures the quality of the service that Kari offers to patients in terms of benefits for themselves, as well as for any caregiver:

KPIs 7 = 147 *

The result obtained is in line with Euleria Health's expectations (143) for the end of 2022.

In particular, both the number of patients using Kari and the percentage of direct beneficiaries almost close to 100% are in line with the forecasts.

*For further information on the calculation, please refer to the Methodological Appendix.



● Quality of service to patients · Goal 7

COMMITMENTS FOR THE FUTURE AND NEW TARGETS

If it is true that the percentage of direct beneficiaries is close to 100%, Euleria Health expects an increase in the number of patients using Kari such as to predict the following values for the KPI of objective 7:





The impact

The impact



Impact Report 2022 - Benefit Company

 **Impact** **Responsibility, sustainability,
transparency**

Impact

THE COMPANY KEPT THE VALUES ALREADY RECORDED IN 2021 UNCHANGED IN 2022

Let us now see the results of the BENEFIT IMPACT ASSESSMENT relating to the end of the 2022 fiscal year.

The 2021 score was 87.6 and essentially the company kept the values already recorded the previous year unchanged in 2022.

The company demonstrates excellent indicators in terms of governance (18.5) and workers (32.5), while the values in terms of the environment (15.7), customers (5.3) and community (15.5) can certainly be increased with appropriate actions.

For 2023, Euleria Health has set itself the goal of maintaining at least the same overall score as the B Impact Score and possibly trying to improve on less strong areas.



Punteggio complessivo: B Impact Score



Euleria Health

Data di fine dell'anno fiscale **31 Dec 2022**

Fiscal year-end date

87.8

Company Azienda



Minumum Score Punteggio minimo B Corp



0

200



Impact

Enviroment

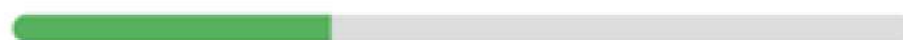
Find out how the company can improve its environmental management in general

QUESTIONS/ANSWERS

55/56

SCORE

15.7



Customers

Find out how the company can improve the value it creates for customers and direct consumers of its products and services

QUESTIONS/ANSWERS

28/28

SCORE

5.3



Governance

find out how the company can improve policies and practices relevant to its mission to ethics accountability and transparency

QUESTIONS/ANSWERS

27/27

SCORE

18.5



Employees

Discover how the company can contribute to the financial physical professional and social well-being of its workers.

QUESTIONS/ANSWERS

49/49

SCORE

32.6



Community

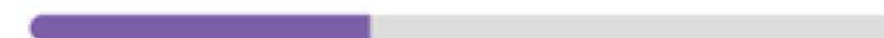
Discover How the company can contribute to the economic and social well-being of the communities in which it operates

QUESTIONS/ANSWERS

38/38

SCORE

15.5



Impact

The ESG indicators for the year 2022 are shown below:

ESG indicators for PAI calculation		
	Note	2022
GHG emissions(tons):	Provide the total emissions data of GHGs (CO2ea)	
Scope 1 (tCO2e)	Direct emissions due to own emission sources o check	
Scope 2 (tCO2e)	Indirect emissions due to the purchase of electricity, heat, energy.	
Scope 3 (tCO2e)	All other indirect emissions (transport, value chain,...)	
Energy consumption from fossil sources		0,00
Energy consumption from renewables		13856,34 kWh
Production of hazardous waste or polluting substances/emissions into air or water		0
Water consumption		0
Use of recycled raw materials (%)		0
Environmental Management System	Indicate whether the company uses a management system environmental	NO
Net zero target	Indicate if the company has a "net zero carbon" target.	NO
Sustainable suppliers (%)	Indicate the percentage of "sustainable" suppliers * (selected with specific criteria or code of ethics) out of the total of suppliers	100%
Turnover (.000 euros)	Indicate the total Revenue of the last balance sheet	556
Total number of workers	Number of Full Time Equivalent (FTE) workers	13.09
Number of female workers (women)	Number of female Full Time Equivalent (FTE) workers	4.51
Internal salary report	Calculate the following indicator: (highest salary/lowest salary)	2.4
Gender pay gap	Calculate the following indicator: (average hourly cost for men-average hourly cost for women/average hourly cost men)	0.0468
Number of BoD members		7
Number of women on the BoD		2
Number of independent members of the BoD		0
Percentage of disadvantaged workers out of i out of total workers(%)		0%
Permanent workers out of total workers (%)		81%
Cyber security risks	Indicate whether the enterprise takes steps to protect itself against cyber security risks	SI
Employee and Customer Privacy Policy	Indicate whether the company has a privacy policy policy of employees and customers	YES



A thick, wavy line that starts with a teal color on the left, transitions through light blue, and ends with a purple color on the right. It has a black dot at its rightmost end.

Conclusions

Conclusions

Impact Report 2022 – Benefit Company



Conclusions

OVER 70% OF KPIS MEET OR EXCEED EXPECTATIONS

In 2022 Euleria Health continued its commitment to continuous and active monitoring of social objectives through the measurement of KPIs, aiming to create a solid basis for the alignment of the corporate mission in the long term as well as the creation of shared value.

At the end of the current year it was found that over 70% of the KPIs are in line with or above expectations and the results of the BIA confirm the results obtained over the last fiscal year. In addition to the previous year, some ESG indicators were introduced which Euleria Health undertakes to report from now on.





Track record

Track record



31.12.2021
65

30.06.2022
66,5

31.12.2022
68



31.12.2021
76%

30.06.2022
76%

31.12.2022
68%



31.12.2021
8.550€

30.06.2022
9.508€

31.12.2022
16.250€



31.12.2021
44

30.06.2022
70

31.12.2022
57



31.12.2021
16

30.06.2022
42

31.12.2022
62



31.12.2021
22

30.06.2022
30

31.12.2022
42



31.12.2021
94

30.06.2022
127

31.12.2022
147



A thick, wavy line in shades of blue and green that curves under the title text, ending in a black dot.

Methodological appendix

Methodological appendix

GOAL 1

The calculation algorithm of KPI 1 is:

$$\text{KPI 1 [\%]} = 0.05 * A + 0.05 * B + 0.3 * C + 0.3 * D + 0.3 * E$$

Where:

A = percentage of patients out of the total investigated who at T1, in question 1., declared that they had improved by at least one point, compared to T0, on a 6-point scale.

B = percentage of patients out of the total investigated who at T1, in question 2., declared that they had improved by at least one point, compared to T0, on a 6-point scale.

C = percentage of patients out of the total investigated who at T1, in question 3., declared that they had improved by at least one point, compared to T0, on a 6-point scale.

D = percentage of patients out of the total investigated who, to question 4., answered with a score ≥ 4 .

GOAL 2

The calculation algorithm of KPI 2 is:

$$\text{KPI 2 [\%]} = 100 * (N_{ex} / N_{tot})$$

Where:

N_{ex} = number of exercises with $XP \geq 70\%$

N_{tot} = total number of exercises

GOAL 3

The calculation algorithm of KPI 3 is:

$$\text{KPI 3} = N_{tot1} * (P_{standard} - PKari1) + N_{tot2} * (P_{standard} - PKari2)$$

Where:

$P_{standard}$ = €25, the average price of a "standard" exercise therapy session in the rehabilitation centre.

N_{tot1} = 720, is the number of direct beneficiaries in terms of total patients using Kari who pay to use the home exercise-therapy service (they purchase the service from their own movement professional) and benefit from the price differential compared to the "standard" session.

$PKari1$ = €12.50, the average price of an exercise therapy session with Kari.

N_{tot2} = 290, number of direct beneficiaries in terms of total patients who participate in clinical studies or research projects activated by Euleria, for which they have the possibility of free access to the exercise-therapy program with Kari.

$PKari2$ = 0€, average price of an exercise therapy session with Kari for patients recruited in clinical trials or research projects.

GOAL 4

The calculation algorithm of KPI 4 is:

$$\text{KPI} = N_{tot} * \text{benediretti}$$

Where:

N_{tot} = total number of patients using Kari

$$\text{benediretti [\%]} = (X + Y + Z) / 3$$

X [%] = percentage of patients who take more than 30 minutes, round trip, to go to the rehabilitation center

Y [%] = percentage of patients who need a caregiver to reach the rehabilitation centre

Z [%] = percentage of patients who spend more than 5€ to go to the rehabilitation centre.



Methodological appendix

GOAL 5

The calculation algorithm of KPI 5 is:

$KPI = N_{tot}$

Where:

N_{tot} = number of total patients using Kari who, if not, had the possibility to use the device, they would do nothing or would only do motor activity independently.

GOAL 6

The calculation algorithm of KPI 6 is:

$KPI\ 6 = N_{tot} * bendiretti [\%]$

Where:

$N_{tot} = 42$, total number of professionals using Kari who replied to the questionnaire

$bendiretti [\%] = 100\%$, is the percentage of direct beneficiaries in terms of professionals who highlighted at least one benefit from its use among those listed in the questionnaire (and therefore did not select "no benefit").

GOAL 7

The calculation algorithm of KPI 7 is:

$KPI\ 7 [\%] = N_{tot} * bendiretti [\%]$

Where:

N_{tot} = total number of patients using Kari

$bendiretti [\%]$ = percentage of patients who benefit from at least one advantage (among those listed in point 1 above) from the use of Kari





the right to move

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