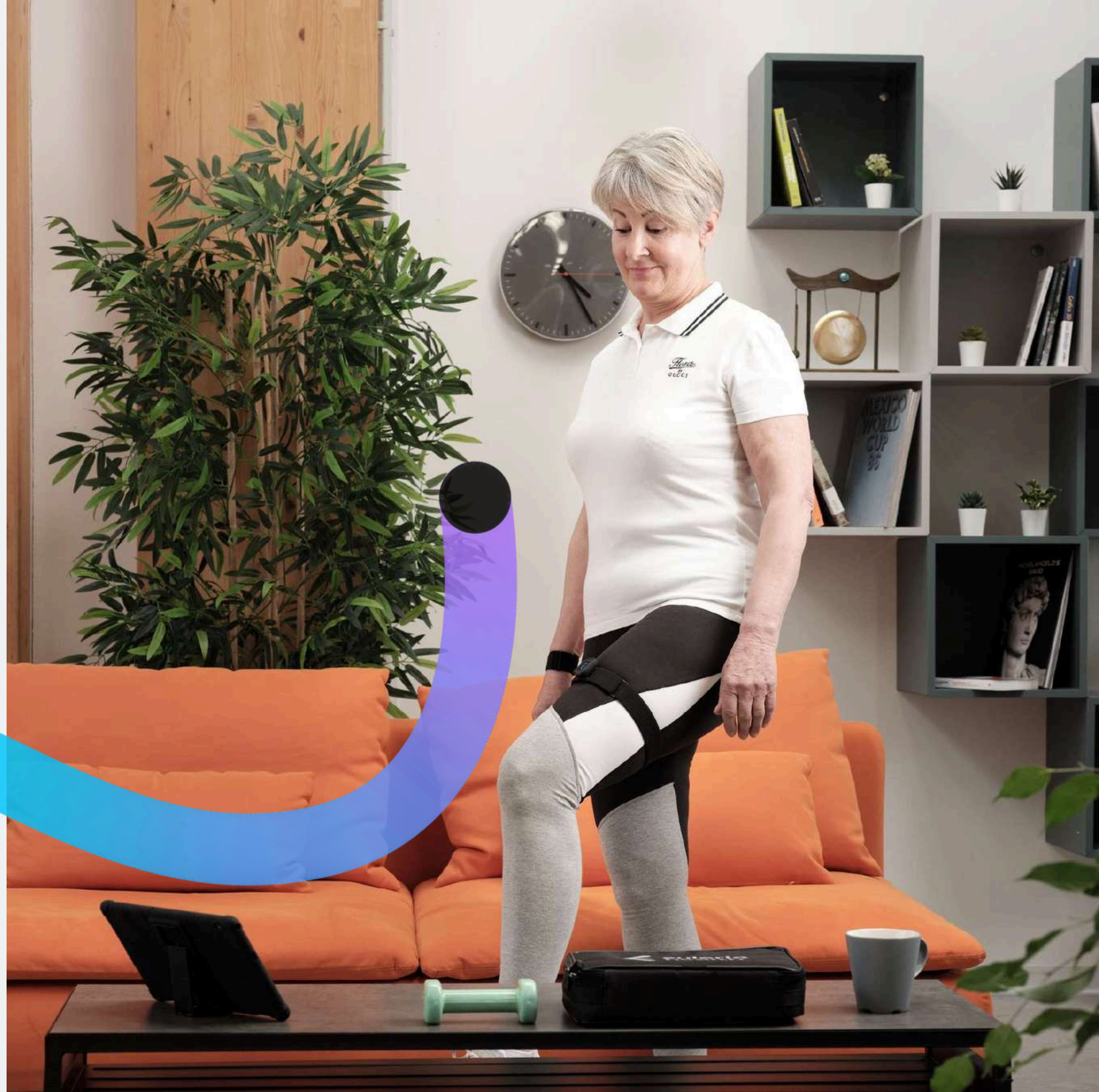




Impact report

Activities of common benefit 2023





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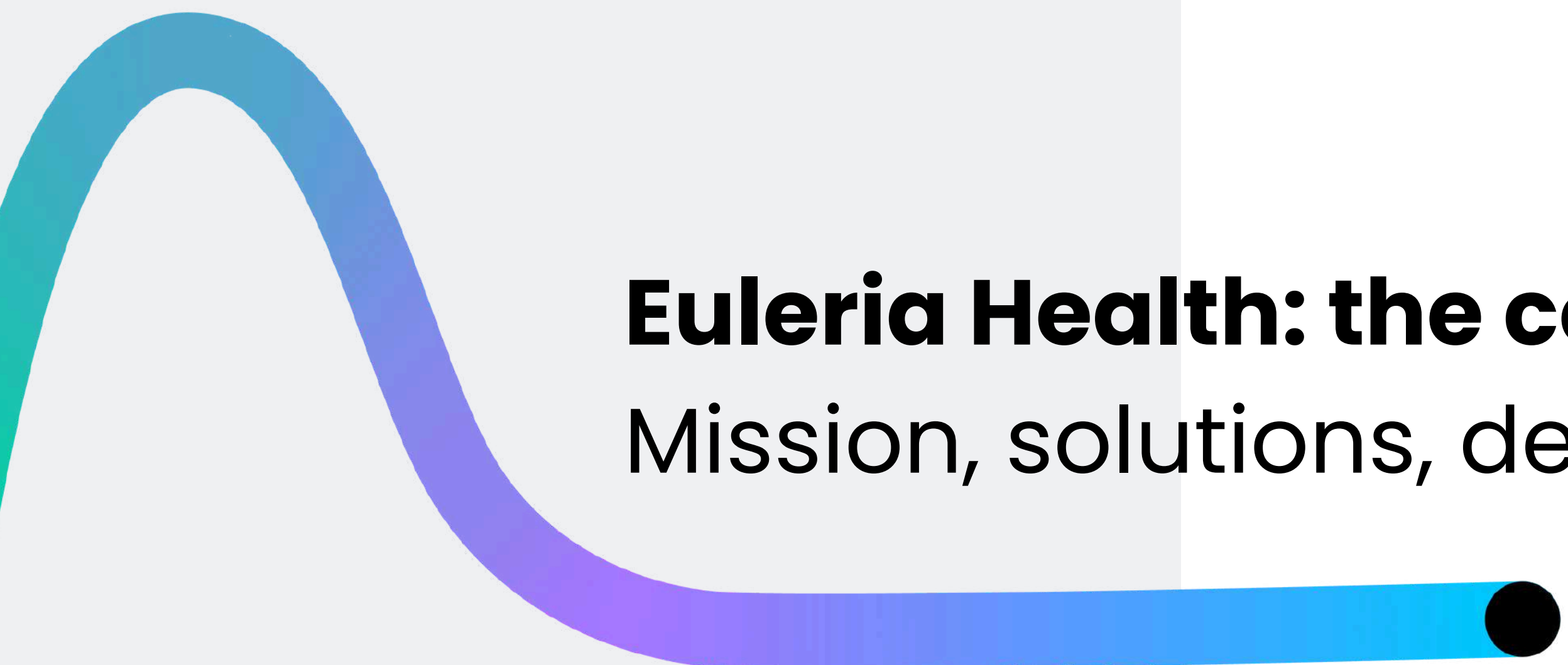
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Introduction

The company

Impact Report 2023 – Benefit Corporation





● Introduction

Euleria Health: the company. 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 Co-Founders **David Tacconi** and **Roberto Tomasi**.



WHO WE ARE

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



Through **services** and **medical devices**, Euleria Health supports **movement professionals** (mainly Physiotherapists and Doctors in Sports Sciences) 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 well highlighted by **lockdown, or the lack of effective solutions for assistance** and monitoring patients from clinic to home.



WHO WE ARE

We are a group of Biomedical **Engineers**, Software **Developers**, **Sports Science** Doctors and **Clinical** and **Regulatory Compliance** Experts



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



● The solutions

Currently distributed on the international market after quickly meeting the growing interest of distributors and industry experts, Euleria Health's medical devices for **rehabilitation** are:



WHO WE ARE

As a Benefit Company, **we make rehabilitation more effective** than standard treatments and **more accessible** at all levels, including economics.



euleria lab, for rehabilitation paths within the rehabilitation centre/clinic/hospital;
euleria home, for remote rehabilitation;
euleria xclinic, to digitalize rehabilitation gym equipment and work with multiple patients simultaneously.

The heart of the user experience is the **euleria link** management software, while **euleria mylink** is the smartphone app.



● The ecosystem



Development

Euleria's **technical project** is made possible thanks to a **company-owned software** and inertial sensor technology that **measures the movements** performed by the patient with high **accuracy**. The professional then obtains objective and **detailed information** on the activities carried out by the patient, in the clinic and at home.



WHO WE ARE

Together with our Scientific Board, we contribute to scientific 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 in the form of **audio-visual biofeedback**, which **motivates** him and, at the same time, allows him/her to become **aware** of the correct execution of the exercise.



The intentions

Impact Report 2023 – Benefit Corporation



● Introduction



Impact Statement



● Impact statement

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



SOCIAL VALUE

Thanks to Euleria Health devices, patients and caregivers benefit from a reduction in the costs and time needed to follow rehabilitation and exercise therapy programs



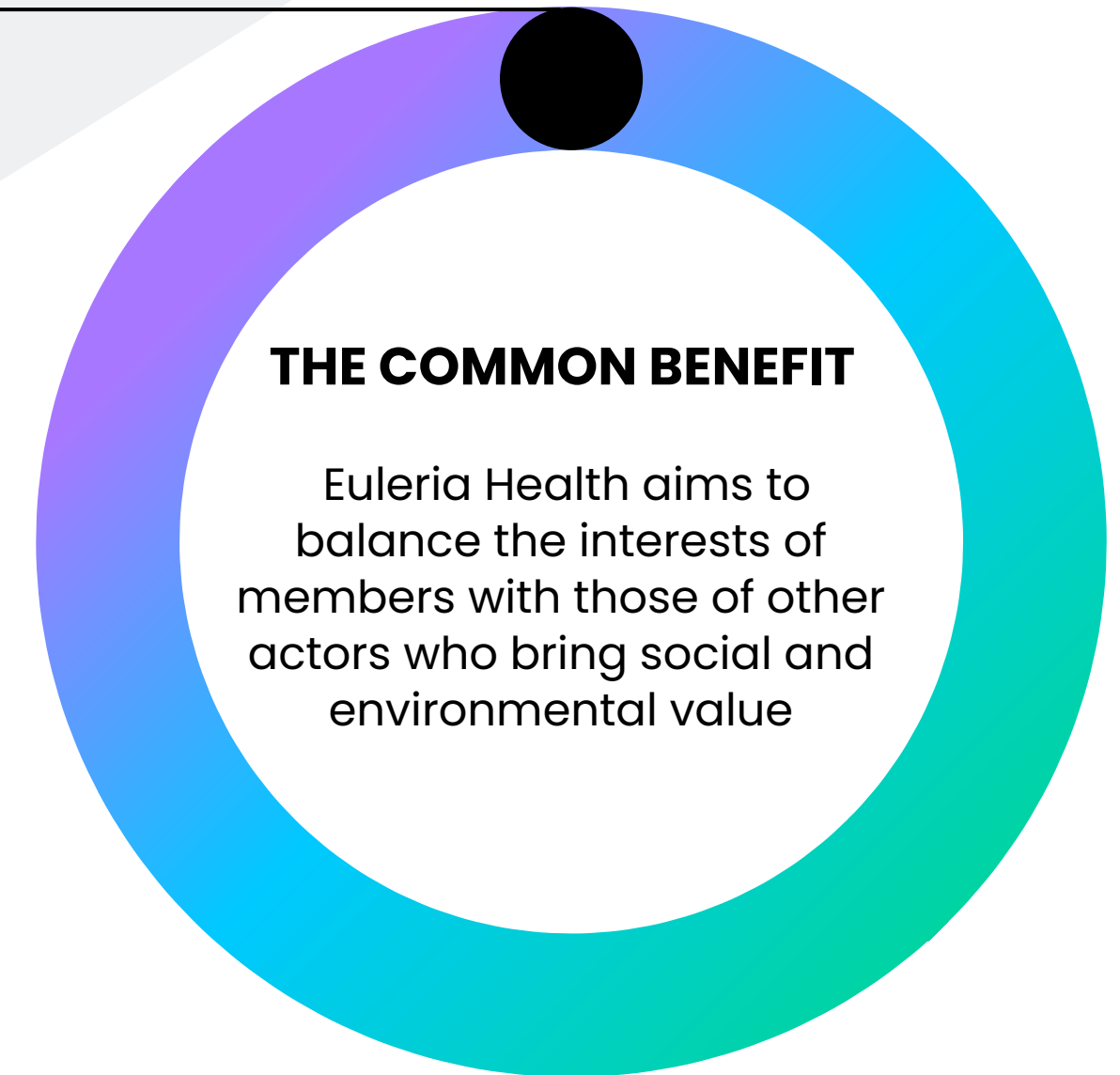
Euleria Health therefore aims to balance the interests of members with those of other actors who bring **social and environmental value**: employees, collaborators, customers, suppliers, patients and **the community** as a whole.



● Impact statement

As a Benefit Company, Euleria Health operates pursuant to art. 1, paragraph 376 of Law no. 208 of 28 December 2015, pursuing objectives of common benefit and acting in a responsible, sustainable and transparent manner towards people, communities, territory, environment, assets, cultural and social activities, bodies, associations and other stakeholders.

Its aim will be to produce one or more positive effects (or the reduction of negative effects) on the subjects involved directly or indirectly in the company's activities – and therefore employees, customers, suppliers, financiers, creditors, workers, public administration and the community as a whole.



The intentions

Euleria Health pursues the following objectives of common benefit:

Make rehabilitation more effective than a standard 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 linked to travel), the time and commitment necessary for the patient to follow a rehabilitation path.

Give the possibility of accessing exercise-therapy programs useful for one's psycho-physical well-being even to people for whom there is no prescription for physiotherapy treatments.

Allow movement professionals to enjoy some benefits linked to the use of the euleria home system, such as the possibility of following patients remotely, thus allowing them to continue therapy 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 euleria home.





Impact generation model

Impact Report 2023 – Benefit Corporation



● Introduction



Impact generation model



● Impact generation model

ACTIONS

Remote use of Euleria Health devices (specifically, euleria home) by patients.

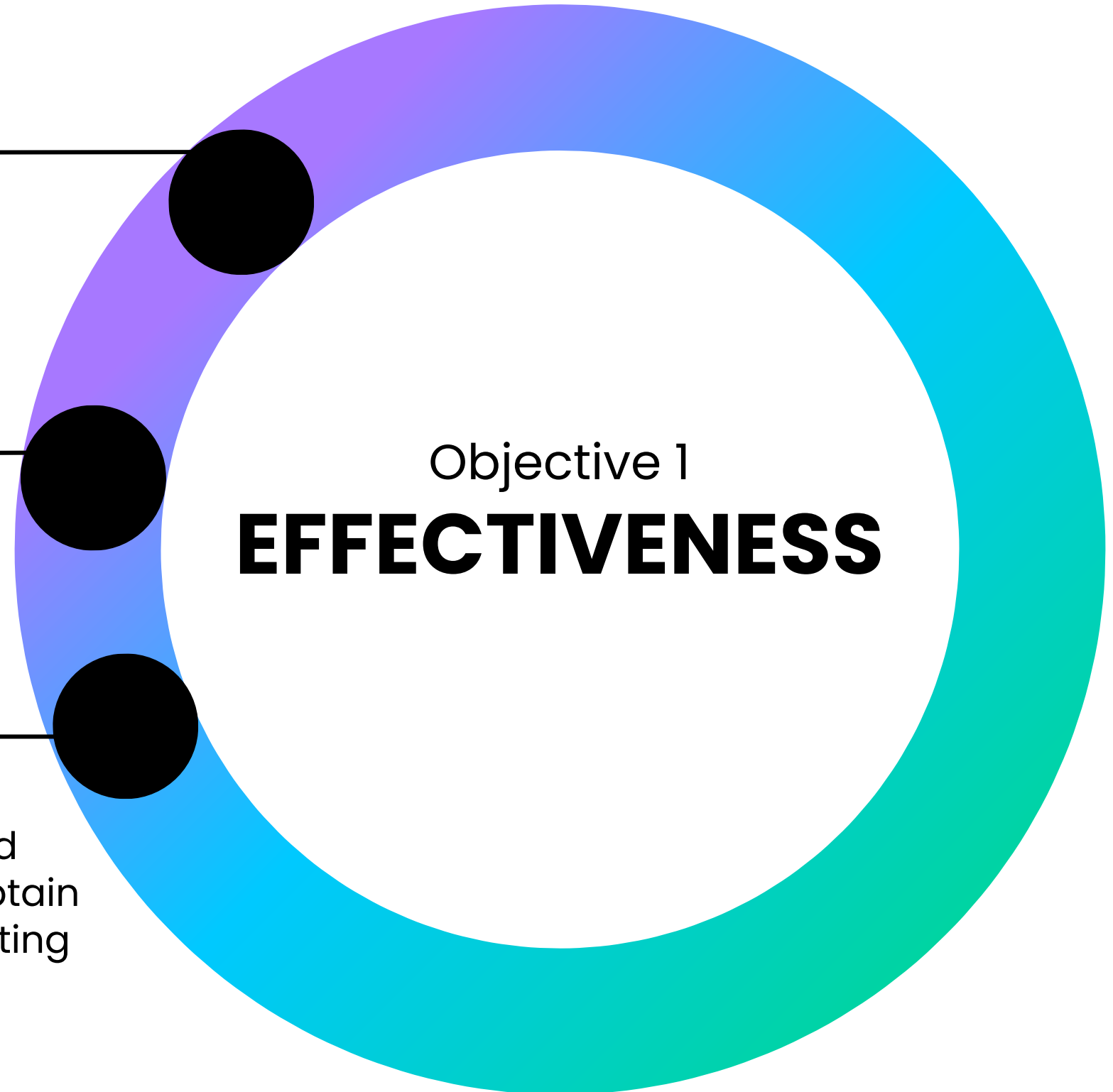
IMPACT

Greater effectiveness of rehabilitation with euleria home compared to traditional rehabilitation.

KPI OUTPUT/OUTCOME

KPI 1: % of patients who consider euleria home

useful and effective in improving style and quality of life and increasing safety in everyday life; % of professionals who obtain advantages (economic, time and effectiveness) by integrating euleria home into clinical practice.



● Impact generation model

ACTIONS

Remote use of Euleria Health devices (specifically, euleria home) by patients.

IMPACT

Improved adherence to the rehabilitation program, a factor that has a decisive impact on its effectiveness.

KPI OUTPUT/OUTCOME

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



● Impact generation model

ACTIONS

With euleria home, the professional can apply a sales price for the rehabilitation session that is lower than the average price of a standard rehabilitation session, without euleria home.

IMPACT

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

KPI OUTPUT/OUTCOME

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



● Impact generation model

ACTIONS

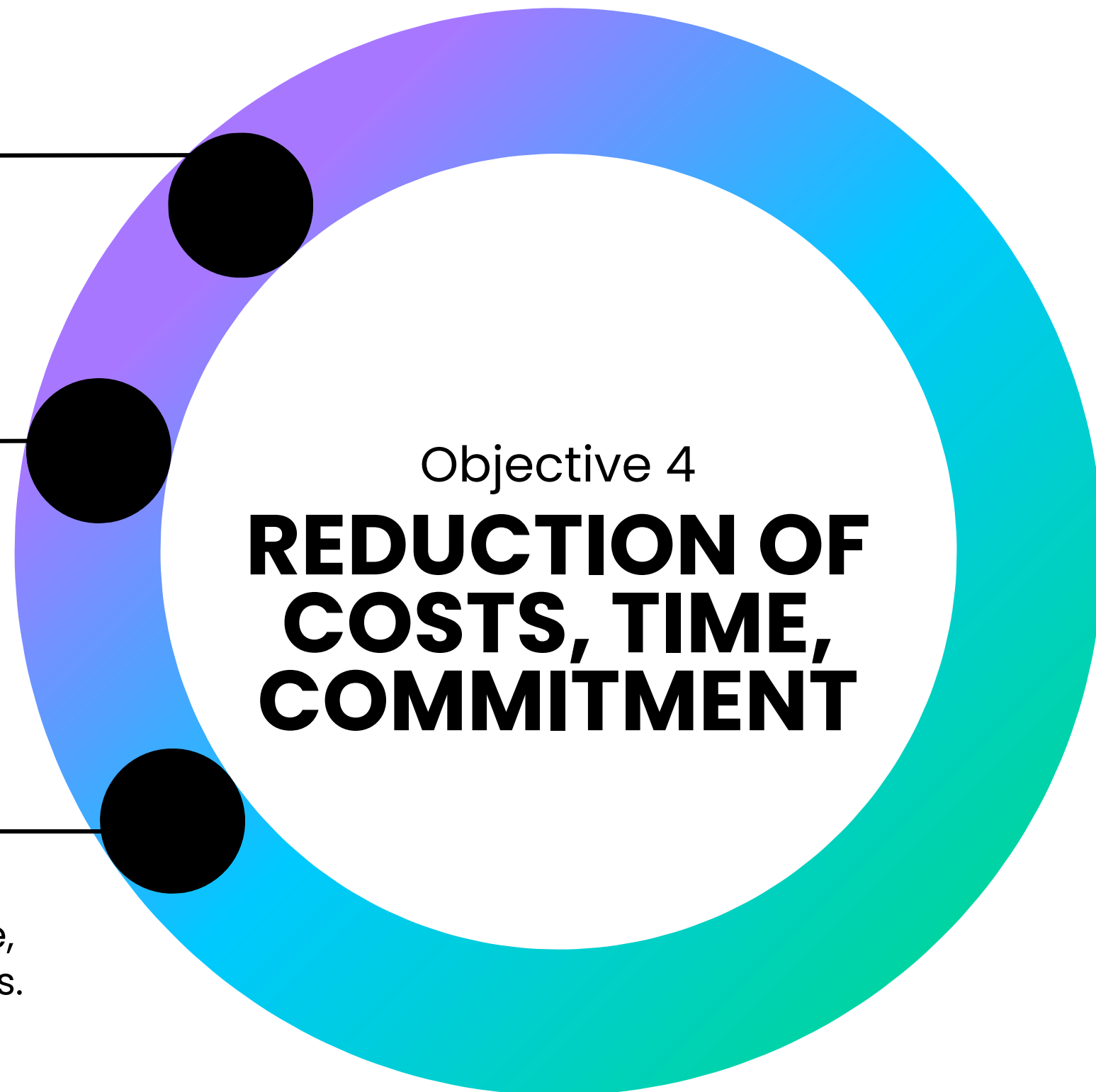
Remote use of Euleria Health devices (specifically, euleria home) by patients.

IMPACT

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

KPI OUTPUT/OUTCOME

KPI 4: number of patients benefiting from at least 1 advantage from using euleria home in terms of saving time, travel costs and saving time for caregivers/family members.



● Impact generation model

ACTIONS

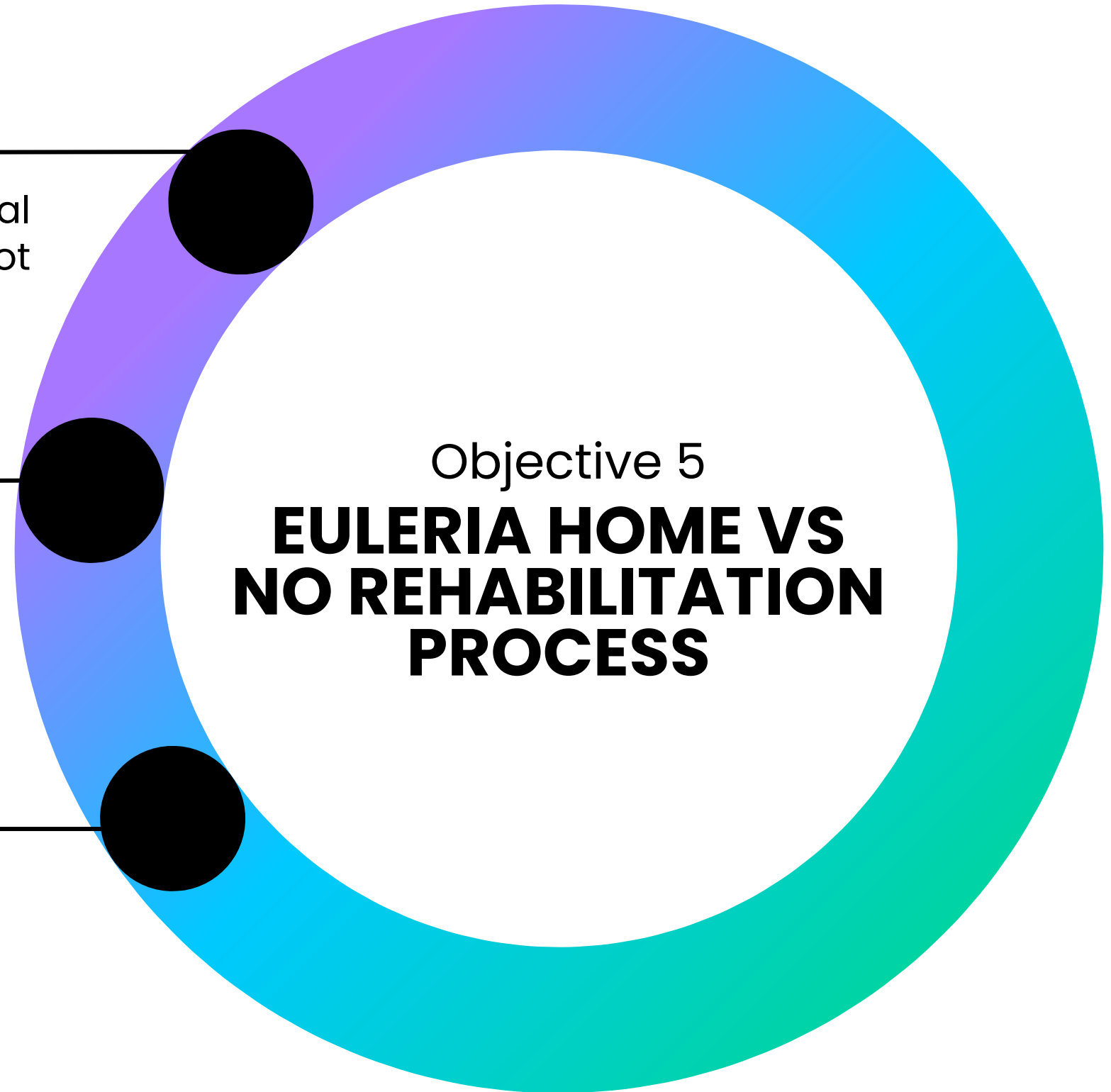
Use of euleria home for postural and/or musculoskeletal pathologies for which physiotherapy treatments are not prescribed (lordosis, neck pain, lumbago, etc.).

IMPACT

Creating opportunities to do useful exercises to psycho-physical well-being administered and monitored by a trusted professional.

KPI OUTPUT/OUTCOME

KPI 5: number of patients who, if they did not use euleria home, would have no therapeutic alternatives - except practicing physical activity independently.



● Impact generation model

ACTIONS

Equip professionals with euleria home as a work tool.

IMPACT

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

KPI OUTPUT/OUTCOME

KPI 6: number of professionals who benefit from at least one advantage from using euleria home.



● Impact generation model

ACTIONS

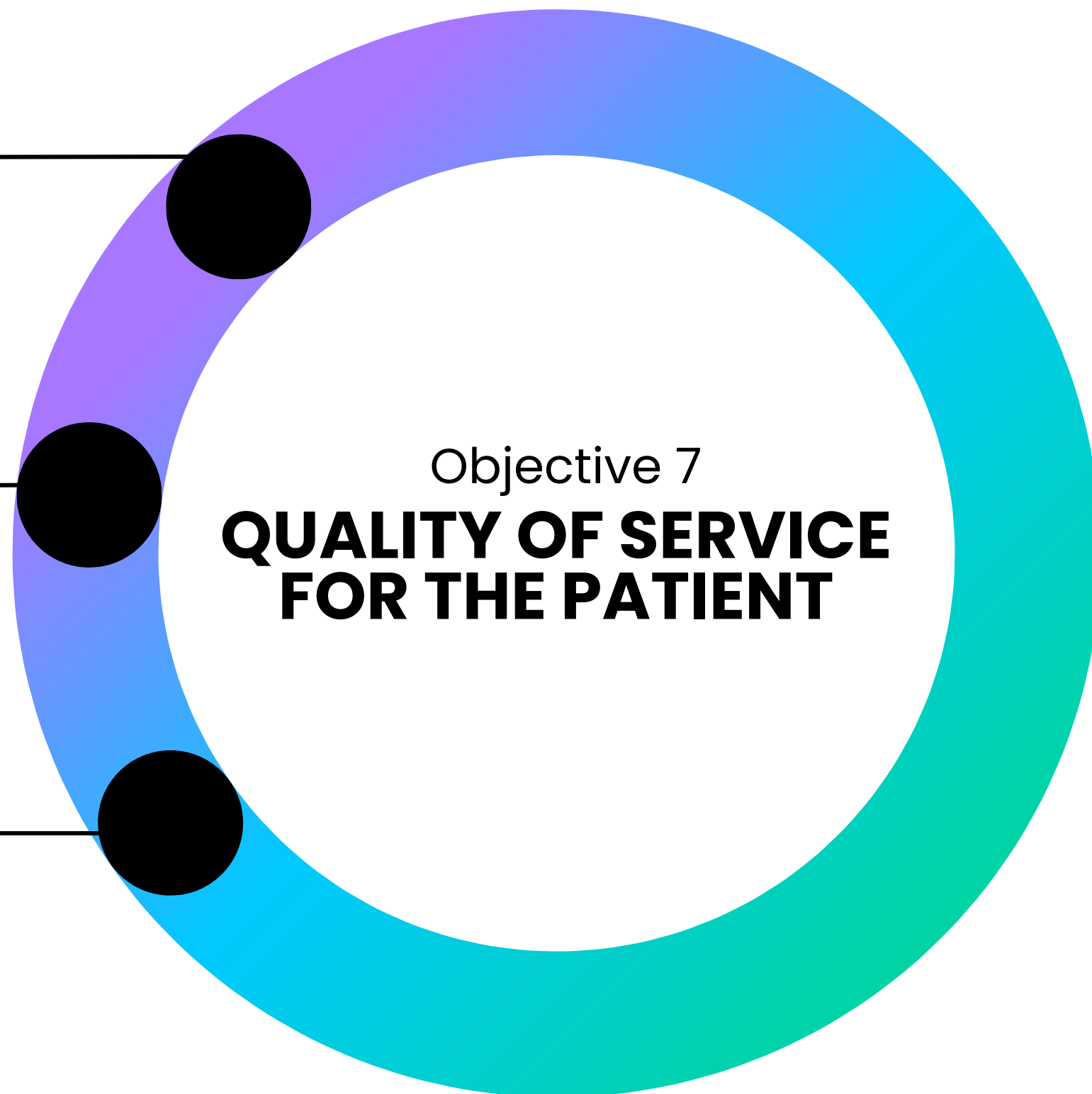
Remote use of Euleria Health devices (specifically, euleria home) by patients.

IMPACT

Offer of a quality service to patients who undertake a rehabilitation program with euleria home.

KPI OUTPUT/OUTCOME

KPI 7: number of patients who benefit from at least one benefit from using euleria home.



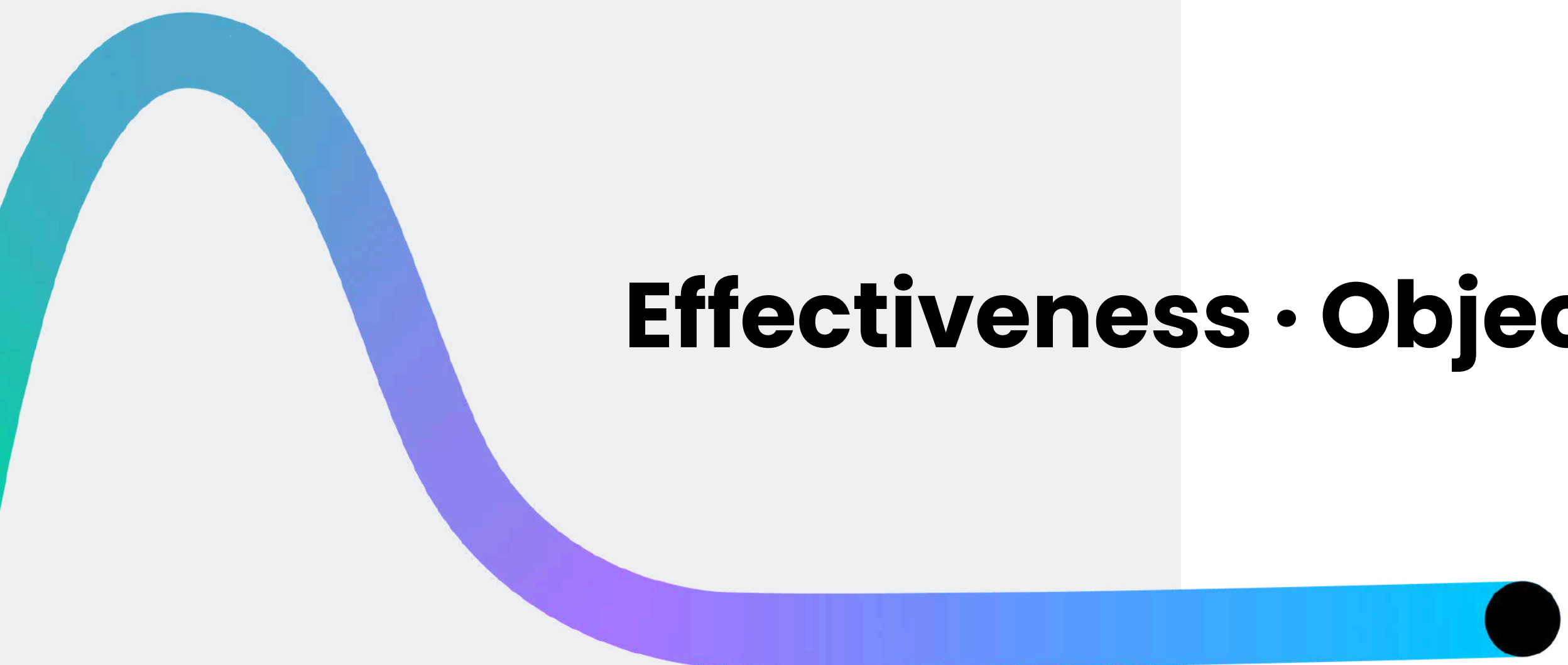
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Benefit objectives and purposes

The objectives



Impact Report 2023 – Benefit Corporation



● Benefit objectives and purposes

Effectiveness · Objective 1





● Effectiveness · Objective 1

To check if euleria home was helping n. 2 of my patients to achieve the same rehabilitation goals as the average patient treated in the clinic, I proposed to others n. 2 patients with similar problems/characteristics an alternative path which however included a smaller number of remote sessions with euleria home.

*With equal effectiveness (understood as rehabilitation having taken place in a specific period of time), the path with more remote sessions with euleria home was **less expensive** and **more logistically accessible** for the patients involved.*

F.D.S.

Doctor of Sports Sciences, Kinesiologist and athletic trainer



● Effectiveness · Objective 1

EULERIA HOME: THE AD HOC QUESTIONNAIRES

Thanks to euleria home, Euleria Health is able to make rehabilitation more effective compared to a standard treatment (conventional physiotherapy).

Through the sensor, the euleria home 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.

Furthermore, 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 the data useful for measuring the effectiveness of rehabilitation with euleria home, Euleria Health has formulated three ad hoc questionnaires: two for the patient and one for the professional.



● Effectiveness · Objective 1

THE QUESTIONNAIRES FOR THE PATIENT

Both patient questionnaires were implemented in the euleria home software.

In particular, one, administered at the beginning (T0) and at the end (T1) of the rehabilitation programme, is aimed at monitoring over time the effectiveness of the exercise-therapy program with home euleria, based on the patient's perception of his own independence and security in everyday life as well as one's own qualities and lifestyle.

The other questionnaire is administered only once, approximately halfway through the rehabilitation process, and is aimed at estimating the patient's savings, both from an economic and time point of view, in using euleria home compared to any treatment alternatives (physiotherapy in the clinic/home, physical activity independently/in a group).



● Effectiveness · Objective 1

FOUR QUESTIONS FOR THE PATIENT

Specifically, the questions addressed to the patient, the answers to which (on a 6-value scale) contribute to defining the indicator of the objective in question are:

- **How confident do you feel in carrying out the activities of the daily life** (e.g. housework, climbing stairs, getting in/out of the car, getting dressed, taking a shower)? [1=Not at all; 6=Very]
- **Taking into account physical well-being, psychological, level of independence and other relationships social, how do you rate the quality of your life?** [1=Per nothing satisfactory; 6=Very satisfactory]
- **How do you evaluate your lifestyle at the moment?** [1=Sedentary; 6=Very active]
- **How useful do you think euleria home is to the achieving your therapeutic goals?** [1=Per Nothing; 6=Very]

A QUESTION FOR THE PROFESSIONAL

The questionnaire for the professional is administered only once and investigates the advantages entailed by the use of euleria **home in clinical practice from the point of view** economic, time and effectiveness of the therapy.

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

It seems to you that euleria home helps patients to reach rehabilitation goals more quickly?

● Effectiveness · Objective 1

COMMITMENTS FOR THE FUTURE AND NEW TARGETS

The number of patients using Euleria Home is 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, in the current year, will make available in the device library and which will be aimed at designing specific rehabilitation paths for pathology, make the objective of effectiveness increasingly ambitious. Below are the estimates of the KPI in question for the next 3 years:





● Benefit objectives and purposes

Compliance · Objective 2





● Compliance · Objective 2

*I met Euleria Home about a year ago,
because I was stuck with severe neck pain.
I first made n. 5 sessions in the studio with the professional,
where we managed the pain and corrected my posture.*

*But what I appreciated most were the exercises from home with
their device (euleria home, editor's note), simple and with
immediately visible results, thanks to which I no longer fell back
into neck pain, and which I still practice today.*

E.B., 52 YEARS OLD
Patient in rehabilitation at Euleria Care



● Compliance · Objective 2

DOES THE PATIENT OBSERVE THE PROPOSED PATH?

With euleria home, 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 program proposed by the movement professional (physiotherapist, physiatrist, graduate in motor sciences, etc.).

Evaluating the patient's compliance with the proposed path is of significant importance, since, in general, a therapy that is not carried out punctually and precisely loses its effectiveness. Consequently, poor compliance can favor the onset of complications, relapses or prolongations of the pathology/trauma/condition it aims to treat. This translates into a public health problem, as it leads to increased healthcare costs.



● Compliance · Objective 2

REPETITIONS, EXECUTION AND QUALITY OF MOVEMENT

To evaluate the patient's compliance with the exercise-therapy program carried out with Euleria Home, 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 as 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, up to a tolerance, compared to the ideal** movement (as a target).

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



● Compliance · Objective 2

THE RESULTS

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

Below is the result obtained at the end of the year and the objective set:

KPI 2 = 81% * KPIob 2= 80%

The indicator is in line with expectations.

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

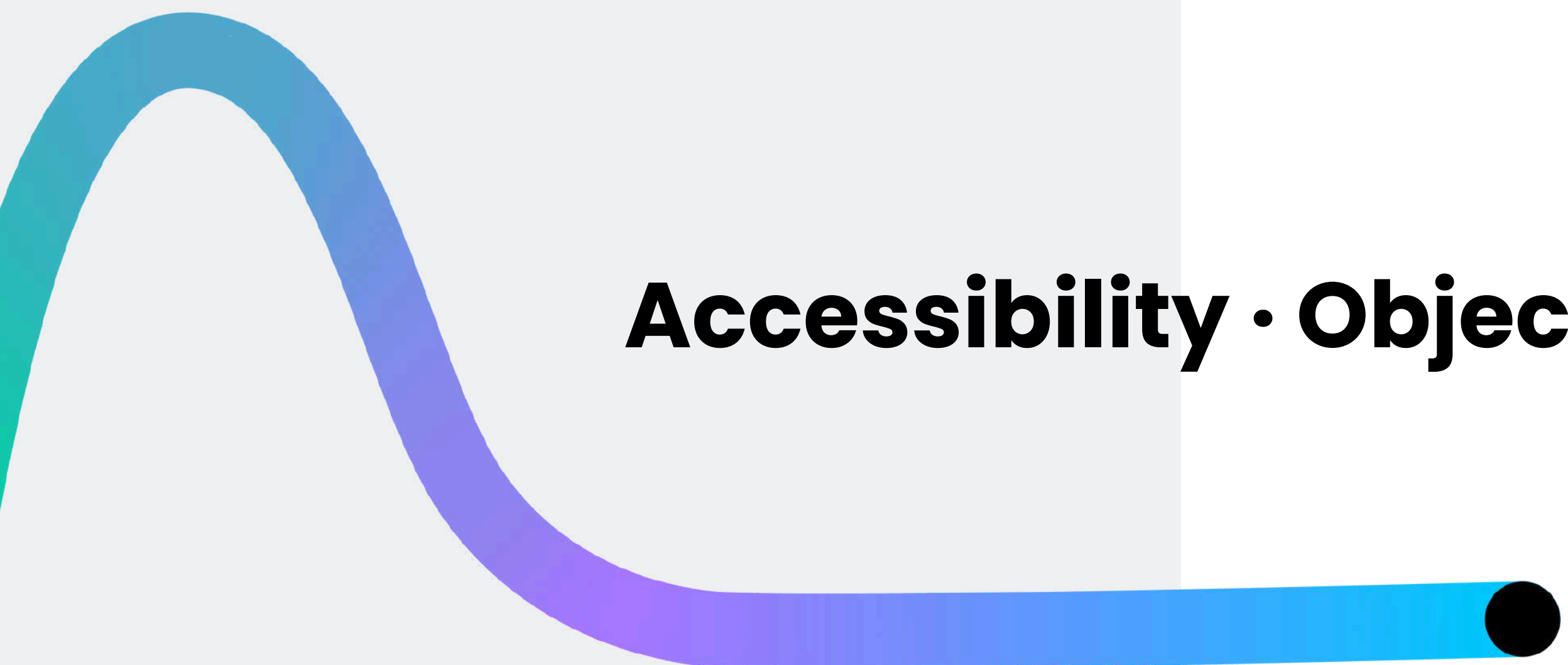


● Compliance · Objective 2

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 involvement and motivation by 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 · Objective 3

Unfortunately, it wasn't the first time that I underwent long rehabilitation. The other times the sessions planned at the beginning were enough for me; this time, however, thanks to age and the problem (coxarthrosis), the sessions were over and I was still not sure of my movements.

*My physiotherapist "initiated" me to euleria home: for each session I would have saved time and money and, thanks to the tablet, **remote monitoring** would have been equally accurate. I trusted and achieved my result.*

L.C., 64 YEARS OLD Patient in rehabilitation after diagnosis of coxarthrosis
used euleria home as part of the rehabilitation program carried out at a private physiotherapy practice



● Accessibility · Objective 3

ECONOMIC BENEFITS FOR THE PATIENT

Thanks to euleria home, Euleria Health makes the **rehabilitation** process more **accessible** 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 inside the rehabilitation center with the professional.

[The **indirect economic benefits** – reduction in the time needed to travel to the centre, costs related to the journey and the caregiver's commitment – are not included in this indicator but are analyzed in the context of objective 4].

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



● Accessibility · Objective 3

THE RESULTS

The following performance indicator (KPI) was built by Euleria Health to measure the objective of **economic accessibility by expressing the savings generated per single session.**

Below is the result achieved in 2023:

KPI = 28.800€ *

significantly above the €10,000 target.

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



● Accessibility · Objective 3

COMMITMENTS FOR THE FUTURE AND NEW TARGETS

Euleria Health expects an improvement in the affordability KPI over the years, through:

new direct beneficiaries (thanks to greater penetration of the euleria home market);

maintaining 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 of the cost of the service for the professional, following the increase in sales volumes of Euleria Health e consequent increase in raw material purchase volumes from suppliers.

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





● Benefit objectives and purposes

Resource reduction · Objective 4





● Resource reduction · Objective 4

In theory it was a banal bruise on the ankle, in practice I neglected it and after twenty days I was practically unable to walk.

I should have done at least n. 12 physiotherapy sessions in the studio: I work remotely, but my husband doesn't, so who would accompany me?

I asked a friend for the favor for the first few days, but reconciling our schedules with those of the physiotherapy studio was impossible.

Luckily my physiotherapist deemed me suitable for telerehabilitation with euleria home: I had more than twelve sessions, even intense ones, but without stress or transport costs.

D.D., 39 years

Patient undergoing rehabilitation after ankle contusion at a private physiotherapy practice





Resource reduction · Objective 4

REDUCTION OF TIMES, COSTS AND COMMITMENT

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

To collect data useful for measuring the benefits that rehabilitation with Euleria Home offers, Euleria Health analyzed the responses of patient users of the device to the following three questions included in the **therapy cost estimate questionnaire**:

- 1.How long does or would it take to travel from your home to your rehabilitation center?
- 2.Who do you or would you go to the rehabilitation center with?
- 3.How much do you pay for a single journey from home to the rehabilitation center?



● Resource reduction · Objective 4

THE RESULTS

The KPI which measures the economic and time savings, as well as the reduction in effort that rehabilitation with euleria home at home guarantees, compared to conventional rehabilitation in an outpatient clinic or in a dedicated centre, for the 2023 financial year, is:

KPI 4 = 115*

The result obtained is below expectation, i.e. 157.

This result is due to a rather low percentage value of *bendiretti***, which is not at all negative, as it indicates that even those who are independent in their travels and/or live near their rehabilitation centre, to conventional therapy under the supervision of the professional prefers an exercise-therapy program with euleria home in the comfort of your own home.

*For further information on the calculation, please refer to the Methodological Appendix. ***bendiretti* = direct beneficiaries

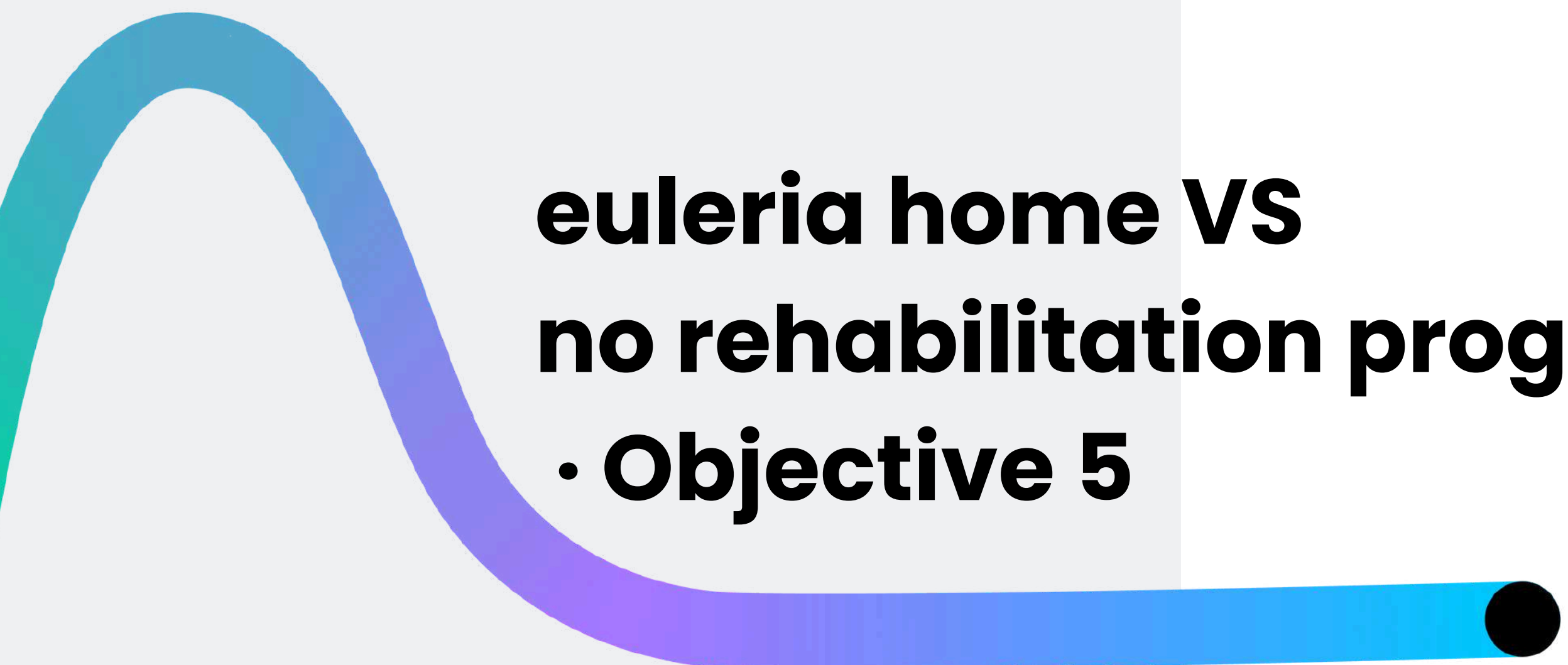


● Resource reduction · Objective 4

COMMITMENTS FOR THE FUTURE AND NEW TARGETS

If it is true that the percentage of direct beneficiaries could continue to be lower than expectations, the prospect of an increase in the number of patients using Euleria Home for the next few years pushes Euleria Health to the following estimates of this KPI for the next 3 years:

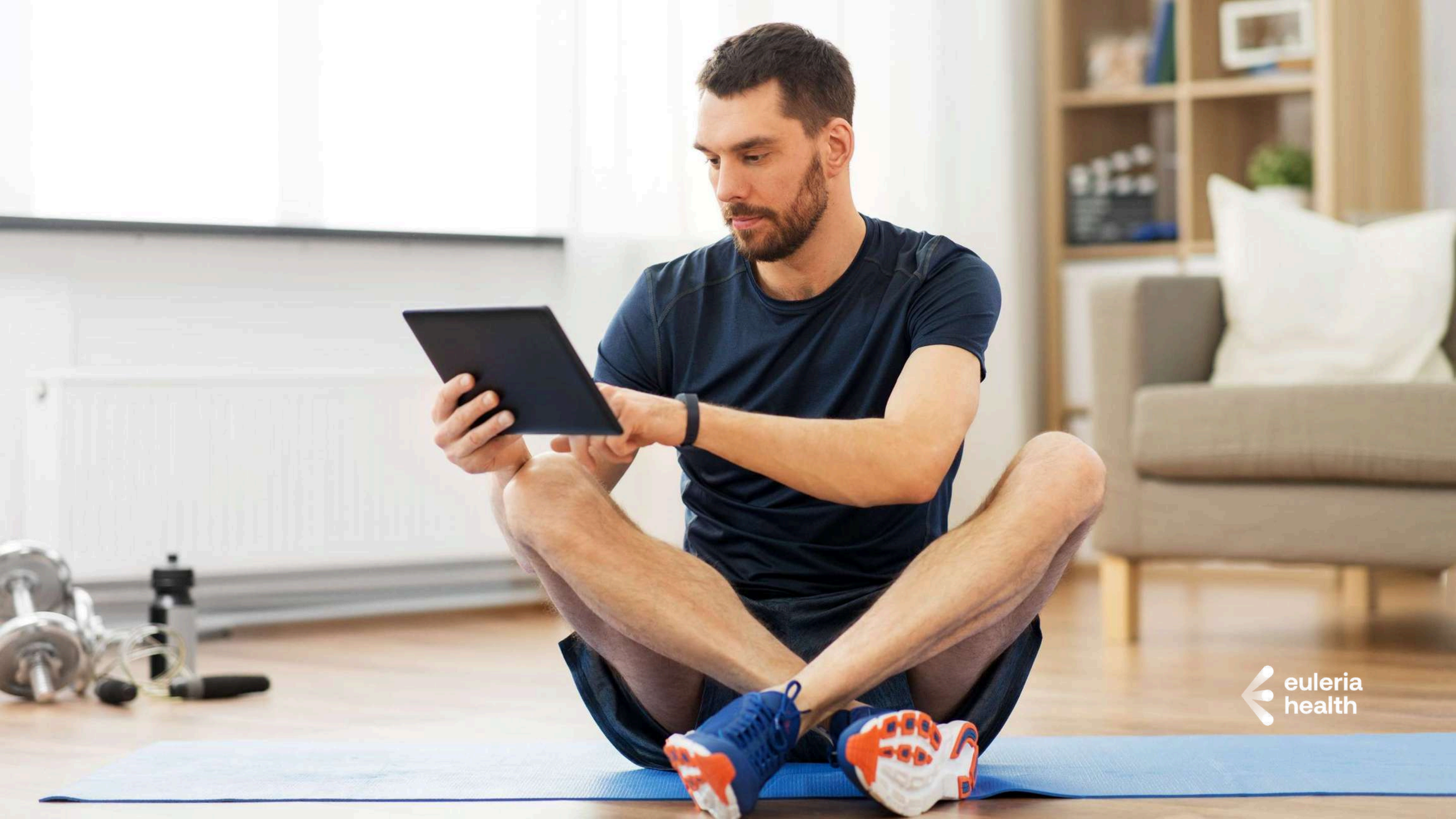




● Benefit objectives and purposes

**euleria home VS
no rehabilitation program**
• **Objective 5**





euleria home VS no rehabilitation program · Objective 5

My mother's rehabilitation (after the fracture of the humeral trochite, ed.) had finished three months ago; he was quite well, so he didn't intend to do postural gymnastics. Yet I noticed that his movements were a little limited and, although he would never admit it, he still felt some discomfort during everyday activities.

So I notified her kinesiologist who proposed a new visit to my mother, at the end of which she gave her the euleria home tablet with a specific set of exercises, prepared by her. My mother is finding the exercises practical and easy to do; she works towards objectives, is motivated and much more flexible in her movements.

A.D.F., 65 YEARS OLD Patient undergoing postural re-education at the end of a rehabilitation program after fracture of the humeral trochitis



euleria home VS no rehabilitation program · Objective 5

THE RIGHT TO MOVE, FOR EVERYONE

euleria home is proposed as an alternative solution, to support or integrate traditional rehabilitation, but also as a tool for training oriented towards physical well-being for the purpose

preventive or maintenance.

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

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

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



euleria home VS no rehabilitation program · Objective 5

THE RESULTS

The KPI is represented by the number of patients who use euleria home either as the only solution for the treatment of the musculoskeletal disorder they suffer from, or as an alternative to independent motor activity and takes on the following value:

KPI 5 = 119*

This value, achieved with the 2023 financial year, is double what was expected, i.e. 57 **patients, confirming the growth trend of 2022.**

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



euleria home VS no rehabilitation program · Objective 5

COMMITMENTS FOR THE FUTURE AND NEW TARGETS

With the prospect of increasing the number of patients using euleria home, and the next addition to the euleria home library of exercises aimed at the treatment of all those disorders for which the Health Service

Nazionale does not provide therapeutic prescriptions (with particular regard to the spine), Euleria Health expects a notable 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

Objective 6





● Benefits for Professionals · Objective 6

Our studio deals with both rehabilitation and athletic training. We often work on the sidelines with teams and, without proper planning, studio activities can become difficult to follow.

euleria home gives us a big hand because it is combined with a management system (euleria link, editor's note) which allows us to quickly create work plans, monitor them and remodulate them based on the results and the patient's physical state.

C.C.,
Kinesiologist and athletic trainer specialized in post-physiotherapy motor re-education



● Benefits for Professionals · Objective 6

MORE PATIENTS, BETTER FOLLOW-UP, IN LESS TIME

The benefits of euleria home do not only concern patients but obviously also extend to movement professionals (physiotherapists, physiatrists, graduates in motor sciences, ...).

The use of **euleria home** 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 to therapy, configure a personalized rehabilitation program based on the needs and requirements of the individual patient, taking into account the specific characteristics and difficulties.

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



● Benefits for Professionals · Objective 6

MORE PATIENTS, BETTER FOLLOW-UP, IN LESS TIME

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

What is the benefit of using euleria home 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 the patients' 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 they can carry out patients (intensity of treatment)*
- *No benefit*



● Benefits for Professionals · Objective 6

THE RESULTS

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

KPI 6 = 77*

slightly below the expectation of 80.

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



● Benefits for Professionals · Objective 6

COMMITMENTS FOR THE FUTURE AND NEW TARGETS

With the prospect of increasing the number of professional users of euleria home over the years and of maintaining as close as possible to 100% the percentage of professionals who declare they have benefited from at least one advantage from using euleria home among those listed, Euleria Health aims to grow this KPI as indicated below:

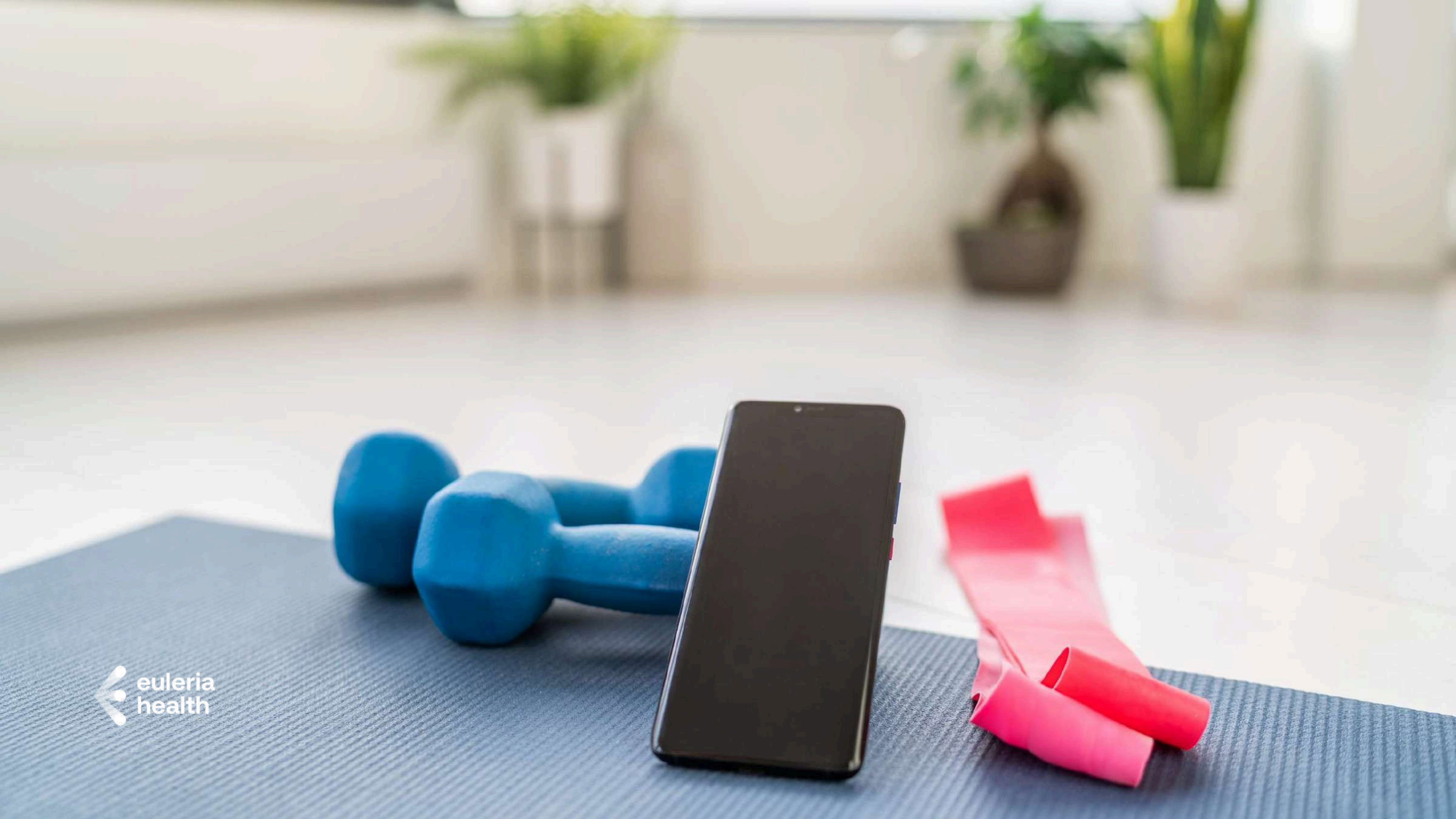




● Benefit objectives and purposes

Quality of service for patients Objective 7





● Quality of service for patients · Objective 7

I asked for a first check-up session in the rehabilitation center in Rovereto (Euleria care, ed.) for motor problems that I had had with me since adolescence.

After evaluating my posture, the physiotherapist offered me two in-person sessions. After a month, I was able to continue from home with the telerehabilitation tablet (euleria home, editor's note). Now I feel more agile in bending.

Especially on my back, which was my weak point.

L.D., patient undergoing postural evaluation, then undergoing physical therapy treatment in person and finally undergoing remote exercise therapy, under the monitoring of Euleria Care staff



● Quality of service for patients · Objective 7

THE BENEFITS OF DOING EXERCISE-THERAPY REMOTELY

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

Therefore it allows those who use it various advantages including:

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



● Quality of service for patients · Objective 7

THE BENEFITS OF DOING EXERCISE-THERAPY REMOTELY

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

The indicator of this objective 7 was measured based on the answers to the following question of **cost questionnaire addressed to patients:**

What is the main advantage for you in using euleria home?



● Quality of service for patients · Objective 7

THE RESULTS

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

KPI 7 = 266*

The result obtained is not far below expectations (285) for the end of the 2023 financial year.

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



● Quality of service for patients · Objective 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 Euleria Home such as to predict the following values for the KPI of objective 7:





Impact

The impact

A person wearing a white lab coat is seated at a grey table, interacting with a tablet. The tablet screen shows a video call with a male doctor in a white coat and stethoscope. To the left of the tablet is a grey mug. To the right is a black rectangular device with the 'euleria health' logo and a white arrow pointing left. A small black sensor with a blue arrow logo is also on the table. The person's hands are visible, gesturing towards the tablet.

Impact Report 2023 - Benefit Corporation



**Responsibility,
sustainability, transparency**



Impact

THE COMPANY HAS KEPT THE VALUES ALREADY RECORDED IN 2022 UNALTERED IN 2023

Below are the results of the **BENEFIT IMPACT ASSESSMENT** relating to the end of the **2023** fiscal year.

With an overall score of 89.1 and, therefore, with a small increase compared to the value recorded the previous year, the company demonstrates excellent indicators in terms of **governance** (18.5) and **workers** (32.6), while the values in the area of **environment** (16.9), **customers** (5.3) and **community** (15.5) can certainly be improved with appropriate actions.

For 2024, Euleria Health has set itself the goal of maintaining at least the same overall score as **B Impact Score** and try, as far as possible, to improve on the weaker areas.





Impact

Governance

Scopra in che modo l'azienda può migliorare le politiche e pratiche pertinenti alla propria missione, all'etica, la responsabilità e trasparenza.

DOMANDE RISPOSTE PUNTEGGIO GENERALE
27/27 18.5



Lavoratori

Scopra in che modo l'azienda può contribuire al benessere finanziario, fisico, professionale e sociale dei propri lavoratori.

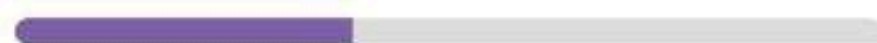
DOMANDE RISPOSTE PUNTEGGIO GENERALE
49/49 32.6



Comunità

Scopra in che modo l'azienda può contribuire al benessere economico e sociale delle comunità in cui opera.

DOMANDE RISPOSTE PUNTEGGIO GENERALE
38/38 15.5



Ambiente

Scopra in che modo l'azienda può migliorare la propria gestione ambientale in generale.

DOMANDE RISPOSTE PUNTEGGIO GENERALE
56/56 16.9



Clienti

Scopra in che modo l'azienda può migliorare il valore che crea per i clienti e consumatori diretti dei propri prodotti e servizi.

DOMANDE RISPOSTE PUNTEGGIO GENERALE
28/28 5.3



Below are the ESG indicators relating to the year 2023:

Indicatori ESG per calcolo PAI		
	Note	2023
Emissioni GHGs(ton):	Formire il dato di emissioni totali di GHGs (CO2eq)	
Scope 1 (tCO2e)	Emissioni dirette dovute a fonti emissive proprie o controllate	
Scope 2 (tCO2e)	Emissioni indirette dovute all'acquisto di elettricità, calore, energia.	
Scope 3 (tCO2e)	Tutte le altre emissioni indirette (trasporti, value chain,...)	
Consumo di energia da fonti fossili		24.397,00
Consumo di energia da rinnovabili		0,49
Produzione di rifiuti pericolosi o sostanze/emissioni inquinanti in aria o acqua		0
Consumo di acqua		0
Utilizzo di materie prime riciclate (%)		0
Environmental Management System	Indicare se l'impresa utilizza un sistema di gestione ambientale	NO
Net zero target	Indicare se l'impresa ha un "net zero carbon" target	NO
Fornitori sostenibili (%)	Indicare la percentuale di fornitori "sostenibili" (selezionati con criteri specifici o codice etico) sul totale dei fornitori	100%
Fatturato (.000 euro)	Indicare il totale Ricavi dell'ultimo bilancio	1.027.000,00
Numero totale di lavoratori	Numero di lavoratori Full Time Equivalent (FTE)	13
Numero di lavoratrici (donne)	Numero di lavoratrici donne Full Time Equivalent (FTE)	4
Rapporto retributivo interno	Calcolare il seguente indicatore: (stipendio più alto/stipendio più basso)	2,42
Gender pay gap	Calcolare il seguente indicatore: (costo orario medio uomini - costo orario medio donne/costo orario medio uomini)	nd
Numero di membri del CdA		7
Numero di donne in CdA		2
Numero di membri indipendenti del CdA		0
Percentuale di lavoratori svantaggiati sul totale dei lavoratori(%)		0%
Lavoratori a Tempo Indeterminato sul totale dei lavoratori (%)		99%
Cyber security risks	Indicare se l'impresa adotta iniziative per proteggersi da cyber security risks	SI
Politica sulla Privacy dei dipendenti e clienti	Indicare se l'impresa ha una politica sulla privacy di dipendenti e clienti	SI





Conclusions



Conclusions

Impact Report 2023 – Benefit Corporation

Conclusions

RESULTS IN LINE OR ABOVE EXPECTATIONS

Even throughout 2023, Euleria Health has kept its promise to actively and continuously monitor social objectives, measuring KPIs and further consolidating the mission **corporate and shared value**.

The examination of the current financial year has shown how a good part of the KPIs (4 out of 7) are in line or **even above expectations; the results of the BIA then confirm the results obtained in previous fiscal years**, while the ESG indicators are consistent with the reporting relating to 2022.

The analysis of these criteria confirms Euleria Health's attention and commitment to defining strategies that aim at a responsible and sustainable business model that is increasingly attentive to the impact on the environment and the social and economic well-being of people.





Track record

Track record



30.09.202
1 61,5

31.12.202
1 65

30.06.202
2 66,5

31.12.202
2 68

31.12.202
3 70



30.09.202
1 75%

31.12.202
1 76%

30.06.202
2 76%

31.12.202
2 68%

31.12.202
3 81%



30.09.202
11.750 €

31.12.202
18.550€

30.06.202
2 9.508€

31.12.2022
16.250€

31.12.2023
28.800€



30.09.202
1 21

31.12.202
1 44

30.06.202
2 70

31.12.202
2 57

31.12.202
3 115



30.09.202
1 8

31.12.202
1 16

30.06.202
2 42

31.12.202
2 62

31.12.202
3 119



30.09.202
1 12

31.12.202
1 22

30.06.202
2 30

31.12.202
2 42

31.12.202
3 77



30.09.202
1 36

31.12.202
1 94

30.06.202
2 127

31.12.202
2 147

31.12.202
3 266



Methodological appendix

A decorative wavy line in shades of blue and green, starting from the left, curving under the text, and ending with a black dot on the right.

Methodological appendix

OBJECTIVE 1

The KPI 1 calculation algorithm 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, to question 1, declared that they had improved by at least one point, compared to T0, on a 6-value scale.

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

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

OBJECTIVE 2

The KPI 2 calculation algorithm 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

OBJECTIVE 3

The KPI 3 calculation algorithm is:

$$\text{KPI 3} = N_{tot1} * (P_{standard} - P_{euleria\ home1}) + N_{tot2} * (P_{standard} - P_{euleria\ home2})$$

Where:

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

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

$P_{euleria\ home1}$ = €12.50, average price of an exercise therapy session with euleria home.

N_{tot2} : is the 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 Euleria home. $P_{euleria\ home2}$ = €0, average price of an exercise therapy session with euleria home for patients recruited in clinical trials or research projects.

OBJECTIVE 4

The KPI 4 calculation algorithm is:

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

Where:

N_{tot} = number of total patients using euleria home

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

*

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

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



Methodological appendix

OBJECTIVE 5

The KPI 5 calculation algorithm is:

$$\text{KPI} = \text{Ntot}$$

Where:

N tot = total number of patients using Euleria Home who would not have the possibility to use it the device, they would do nothing or only carry out motor activities independently.

OBJECTIVE 6

The KPI 6 calculation algorithm is:

$$\text{KPI 6} = \text{Ntot} * \text{pointer} [\%]$$

Where:

Ntot = total number of professionals using Euleria Home who responded to the questionnaire

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

OBJECTIVE 7

The KPI 7 calculation algorithm is:

$$\text{KPI 7} [\%] = \text{Ntot} * \text{pointer} [\%]$$

Where:

Ntot = total number of patients using euleria home

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





the right to move

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