

The following topics were defined as relevant from a financial materiality perspective:

Name	Risk definition	Dependencies type	Primary Risk Consequence
Data security - EVS	Risk of data breaches in EVS IT system can lead to shutdown of critical systems and business interruption (CRM, contracts, emails, ERP...etc.) and loss of personal data (employee and client).	Resource	Reputation & media
Data security - product	Risk of data security vulnerabilities in EVS' products may expose client data to security threats and potentially erode the trust of our customer base.	Relationship	Reputation & media
Talent attraction and retention	Failure to attract and retain the right talent might lead to inability of EVS to fulfill its growth ambition.	Relationship	Operational
Customer experience	Customer dissatisfaction may lead to a reputational impact in the market and loss of future business opportunities.	Relationship	Reputation & media
Material sourcing	Components shortage and its impact on price, margin and delivery terms due to changing market dynamics, geopolitical instability, or other sustainability impacts related to climate change.	Resource	Financial
Diversity and inclusion	Failure to have a diversified workforce may risk the loss of innovation opportunity as diversity helps companies understand the needs of a diverse and global customer base, which results in the ability to design desirable products and communicate with customers effectively.	Relationship	Organizational
Energy consumption	Failure to reduce the energy consumption of our infrastructure may lead to cost increases due to the price of energy.	Resource	Financial

Name	Opportunity definition	Dependencies type	Primary Opportunity Consequence
Product and market dynamics (ESG)	Integrating new ESG considerations into product development (e.g. energy efficiency of products, hazardous material inputs, designing for and facilitating safe end-of-life disposal and recycling) may generate new market dynamics, lead to a competitive advantage and secure EVS' leadership position.	Resource	Strategy & products
Sustainable resources leading to lower operational costs	Integrating sustainable resources in the business operations (e.g. solar panels for electricity production, rainwater for cooling of the building...etc.) may lead to lower operational / utility costs in the long run.	Resource	Financial