



LA CISA

sustainability report
2022

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Letter to Stakeholders

Responsibility and sustainability have always been our assets. Our belief is that devoting extra attention to processes, people and territory is a concrete way to achieve economic, social and moral benefits.

As part of our Corporate Strategic Planning process, a natural need emerged which was shared

by all representatives of branches and departments, which consisted in integrating sustainability aspects into their activities and, consequently, to transparently

communicate economic, environmental, social and governance performance to their stakeholders.

And this is exactly how the design of our first SUSTAINABILITY REPORT has began.

The performance in 2022 was characterised by a recovery of production volumes at the branch offices, which returned to turnover and cyclical production values similar to those of the pre-Covid period, with an upward trend in the second half of the year.

The Ukrainian conflict did not cause any significant and direct problems on the company's business in the year 2022; however, it may be a risk due to the potential increase in the cost of raw materials, especially diesel oil, and procurement times.

For this reason, it was important to understand and meet the requirements and needs of customers and all other stakeholders, and above all to offer not only a logistics handling service but actions

to prevent and reduce error margins and operational waste in order to maximise efficiency while reducing its ecological footprint as much as possible.

In 2022, activities were strengthened to consolidate the general services, administration, safety, quality and personnel management structure to ensure the ability to manage the growth in volumes already recorded in the current year but expected to rise further in 2023.

Two important transactions took place in the same year: the first involved the sale of vehicles and the sale of a business unit of the production activity at the Ravenna site. This resulted in an increase in the value of the result of the other revenues and income. The second operation involved the start-up of a new "bare rental" business at the French site of a multinational company.

Due to the strong growth in human capital in recent years, the company undertook new initiatives aimed at greater protection in the workplace. It also developed the Academy department, which plays a leading role in personnel training.

The department's main purpose is in fact to train and inform employees with the objective of maintaining a high focus on health, safety and environmental responsibility issues. Moreover, every year the department strives to support the professional growth of company resources, also making use of the unique driving simulators, which become a decisive added value.

Technological innovations are constantly evaluated with the aim of updating and implementing the equipment supplied with the best possible technology in respect of quality, safety and environmental issues.

LA CISA is constantly striving to improve its performance with the aim of reducing its main environmental impacts and with the conviction that attention to proper management

of its processes, and looking after people and planet are a concrete way of making a positive impact in the context in which it operates.

In our view, the Sustainability Report is an important milestone in our journey on the road that leads to an increasingly sustainable future and we are confident that through a collective effort we will be able to develop an increasingly green logistics.




Methodological note

This document is the first Sustainability Report of La Cisa Trasporti Industriali S.r.l. (hereinafter also “La Cisa” or “the Company”) and meets the Company’s need to report to all stakeholders not only on its business performance in the economic-financial sphere, but also on its performance in relation to all the environmental and social impacts generated by the organisation and its business activities. This report is prepared on a voluntary basis by La Cisa and it will be prepared annually as proof of the Company’s commitment to ESG. The Board of Directors, through minutes, had on 7 September 2023 the responsibility to review and approve the information reported in this publication, including material issues, in order to formalise what has been presented, described and final strategies, decisions and actions if any. This document has not been audited by an independent auditor.

The first Sustainability Report of La Cisa Trasporti Industriali S.r.l. was drafted with reference to the Global Reporting Initiative (GRI) guidelines published on 5 October 2021. Although the Sustainability Report is drafted voluntarily by the Company, La Cisa has decided to undertake a structured non-financial reporting process in order to provide an increasingly complete and transparent disclosure to its main stakeholders. The framework supported by the GRIs constitutes today, the most widely used and internationally recognised non-financial reporting. To date, La Cisa, wishing to communicate its performance in the ESG sphere, has decided to adopt the reporting option provided by the GRI Standards “with reference to”, with the hope of meeting the requirements of the same standards for more comprehensive reporting under the “in accordance” option in the future.

The Materiality Principle (or Relevance Principle) has been taken as the basis for disclosure in this document. This is because the issues addressed in the Sustainability Report are those considered “material” (relevant) insofar as they reflect the social and environmental impacts of La Cisa’s activities. Such material ESG aspects were identified by carrying out a materiality analysis organised according to the approach described in the **Materiality Analysis and Stakeholder Dialogue section**.

The Sustainability Report was prepared on the basis of an organised and detailed reporting process, which required the involvement of all corporate departments in charge of collecting and managing the information subject to disclosure. The various corporate contact persons involved in the reporting process contributed actively in terms of:

- **identification and assessment of material ESG issues;**
- **selection of significant initiatives and projects to be described in the document;**
- **data collection, analysis and consolidation, with the role of verifying and validating [each for their own areas of competence] all the information in the document.**

This report consists of information relating to economic, environmental and social issues, all essential for ensuring an understanding of the Company’s activities and performance, its results achieved and the impact produced by them in the fiscal year from 1 January 2022 to 31 December 2022, in line with the period considered for financial reporting. The figures relating to the two preceding financial years (1 January 2020 to 31 December 2020 and 1 January 2021 to 31 December 2021) are also being reported so as to provide stakeholders with a term of comparison to ensure that the Company’s performance is better understood.

The reporting boundary exclusively includes the company La Cisa Trasporti Industriali S.r.l., with headquarters in Dalmine, BG.

It should be noted that La Cisa does not fall within the scope of Legislative Decree No. 254 of 30 December 2016 which, in implementation of Directive 2014/95/EU, provided for the obligation to prepare a Non-Financial Declaration (“DNF”) for public interest entities exceeding certain quantitative thresholds. As mentioned above, this Sustainability Report is therefore drawn up on a voluntary basis and does not represent a DNF.

The 2022 Sustainability Report has been published on the corporate website of La Cisa Trasporti Industriali S.r.l. and can be found through this link: www.lacisa.com/sostenibilita/

For further information, please contact the company at the following e-mail address: contattaci@lacisa.com

SUSTAINABLE DEVELOPMENT GOALS



DEFEATING HUNGER

Supporting NGOs working around the world in the fight against hunger and all forms of malnutrition.

HEALTH AND WELL-BEING

Protecting its employees’ health and safety ensuring that workplaces and working methods are implemented in order to safeguard workers from injury and illness..

QUALITY EDUCATION

Training its employees with basic or specific courses to constantly update knowledge and skills.

DECENT WORK AND ECONOMIC GROWTH

Promoting sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

ENTERPRISES, INNOVATION AND INFRASTRUCTURE

Building strategic relationships and partnerships by promoting sustainable development.

RESPONSIBLE CONSUMPTION AND PRODUCTION

Committing to eliminating waste and optimising the use of resources

COMBATING CLIMATE CHANGE

Undertaking measures to minimise the environmental impact of industrial logistics.

PEACE, JUSTICE AND STRONG INSTITUTIONS

Ensuring organisational clarity, involvement and active participation on all levels.

PARTNERSHIP FOR GOALS

Creating partnerships with customers and suppliers to support global sustainable development.

1. ABOUT US

1. OUR IDENTITY AND CORPORATE GOVERNANCE

- Material issues reported
- Vision and mission of the organisation
 - Research, development and innovation
 - Ethics and integrity in the conduct of business



○ 16-PEACE, JUSTICE AND STRONG INSTITUTIONS

- 2022 Key Achievements
- 53 years of experience
 - 314 employees
 - 934 units in the fleet
 - 48,9M turnover

- Main objectives for the future
- Consolidate on the basis of the quality of its services its relationships with existing customers and develop new business relationships in order to ensure constant growth in turnover
 - Optimise resource management in order to increase EBITDA, net profit and ROE
 - Increasingly developing the concept of "sustainable logistics" by offering our customers vehicles with low emissions

La Cisa Trasporti Industriali S.r.l. has been working in the industrial logistics sector for over 50 years, has 24 branch offices in Italy and is present, with its vehicles and personnel, in some of the most important international steel and port facilities.

The company provides customers with the experience it has acquired in the industrial logistics sector, with the help of modern machinery and qualified operators.

Through its branch offices, La Cisa is able to guarantee total coverage for all types of vehicle maintenance, always ensuring high quality performance.

At La Cisa, we aim to provide high-quality industrial logistics services, working in partnership with our customers for the development and use of new and increasingly efficient technologies, compatible with the environment and safety.

In addition, La Cisa has invested in setting up an Academy, equipped with driving simulators, where training courses are held for its employees and client companies.

There are driving simulators in the Cisa Academy, which allow professional training in a virtual environment. They simulate the environments and driving conditions on the vehicles, enhancing the training experience with interactive situations such as mechanical failures and changing weather conditions.

By using state-of-the-art machinery, constantly trained and highly qualified staff and innovative procedures, La Cisa offers the following services:

- **TLS - Total Logistics Solutions Services;**
- **Slag management;**
- **Rental service complete with operating and handling equipment;**
- **Training courses in its Academy.**

1.1 History

La Cisa started its activities in the transport sector in 1959. Throughout the years, its core business has become increasingly concentrated in the industrial handling sector, particularly in the steel and prefabricated goods sectors. In recent years, the Company has focused its growth on the in-house logistics and handling equipment rental sectors.

A history spanning more than half a century

● 1959

Origins

Remigio Provenzi, the future founder of La Cisa, entered the family business in his early twenties with his father Alessandro and brother Giuseppe. It was in the same year that the first important commercial agreement was signed with Dalmine SPA, a member of the Finsider Group, for the transport of ingots and rolling rolls destined for the plants in Dalmine, Sabbio Bergamasco, Costa Volpino and Massa Carrara.

● 1969

Foundation

Remigio and Giuseppe Provenzi co-found La Cisa Trasporti Industriali S.r.l. Over the years, the transport business was discontinued and gradually relocated inside the plants. Remigio Provenzi's vision is based on the creation of still untapped value related to the potential of internal logistics, at that time not yet optimised.

● 1980s

...the first successes abroad

The successful process innovations introduced by La Cisa meant that the company began to be appreciated outside Italy. A new construction site was started at a large steel mill in southern France and a major contract was won from an Italian oil company to manage the pipe stock for oil exploration in North Africa.

● 1970s

...the first successes in Italy

By purchasing the first forklift trucks, they began managing the external warehouses of some of the major steel producers. Within a few years, the Italsider Group's first plants in Taranto, Novi Ligure, Genoa and Bagnoli were established, along with the Piombino steelworks (then owned by Deltasider). In 1978, La Cisa was granted full management by Dalmine S.p.A. of the finished goods storage area in Marina di Massa

● 1990s

...the first full management contracts

In 1990, La Cisa completed its incorporation within the Finsider Group by obtaining the complete management of the bar stock from Dalmine S.p.a. to which, within a short time, other logistics contracts were added.

● 2000s

Downsizing

The steel sector privatisation pushed the new owners to integrate the logistics processes vertically. Dalmine SpA alone maintains a policy of outsourcing steel handling services. With the participation of his son Paolo Provenzi, current director of La Cisa, new process technologies are successfully developed

● 2022

La Cisa today

After more than 50 years since its foundation, La Cisa boasts an excellent customer portfolio and a massive presence at the production sites of major steel producers and processors nationwide. There are also several partnerships with new customers abroad (Croatia, Romania, North America and France). The quality of the services provided has benefited from the significant investments in human capital, new technologies, health and safety in the workplace made in recent years.

● 2007

Consolidation

The initiatives undertaken by Paolo and the precious contribution of his brother Roberto allowed La Cisa to carve out an important space within the national panorama, by acquiring new customers and strengthening relations with historical clients.



1.2 Mission, Vision and Values

“Solve all logistical needs”

La Cisa's mission has always been to provide its customers with experience, know-how and innovation to synergistically design and build cutting-edge, replicable and sustainable solutions that respect safety, the environment and quality. In particular, La Cisa's mission is to:

- *Provide high quality services;*
- *Use new and innovative technologies;*
- *Continuously train staff.*

Precisely for this reason, the values on which the group's activities are based and which drive all activities are:



Creating value for its stakeholders is La Cisa's vision. Indeed, the quality of the relationship established with its employees, partners and customers is considered the added value of the service provided. Furthermore, the company is committed to contributing to the welfare and professional development of its workers and collaborators, strengthening relations with its customers from being mere suppliers to being strategic partners in order to share synergetic long-term growth objectives.

These values, principles and rules of conduct which govern the conduct of La Cisa's business activities are formally set out in the Code of Ethics, which can be consulted on the company website, at: www.lacisa.com

1.3 Business Model

La Cisa ensures a full range of shipping, storage, material handling and vehicle management and maintenance activities with a consolidated presence in countries where the demand for its services is greatest.

At present, La Cisa boasts an important customer portfolio throughout Italy, since it is present on the sites of the major steel producers and processors in Italy, and has numerous collaborations with customers abroad (Croatia, Romania, France, USA). The quality of the services provided has benefited from the significant investments in human capital, new technologies, and occupational health and safety made in recent years.

1.3.1 The Company

La Cisa Trasporti Industriali S.r.l. is the parent company, in terms of transactions, turnover and employees, of the Hydra Immobiliare s.r.l. group composed of the following companies:

Name	Country	Share Capital (Euro)	Hydra Participation (%)
La Cisa Trasporti S.r.l.	Italy (Dalmine, BG)	2,000,000	82.05
La Cisa America Inc.	Texas	132,439	100
La Cisa East Europe	Croatia	9,314	100
La Cisa Logistic	Romania	8.8487	100
L.C. Service S.r.l. L.C. Service S.r.l.	Italy (Palermo)	40,000	60
La Cisa Technology S.r.l.	Italy (Ravenna)	100,000	100
La Cisa France sas (start up 11.2022)	France	20,000	100

La Cisa Technology (Italy): Established in Ravenna in 2007 as a result of the need to offer customers the widest range of high quality products on the market, La Cisa Technology deals with:

- *Engineering and implementation of alternative logistical solutions for any type of handling and storage*
- *Specialised supply of industrial semi-trailers, port roll trailers and industrial roll trailers, port tractors and special forks, other industrial/port equipment and machinery*

La Cisa North America (USA): La Cisa North America Inc. is a company founded in 2015 with headquarters in Houston, Texas, which aims to expand its business throughout the America. La Cisa North America deals with:

- *Internal transport for the steel industry*
- *Total logistics management*
- *Rental and sale of industrial vehicles and specific equipment*

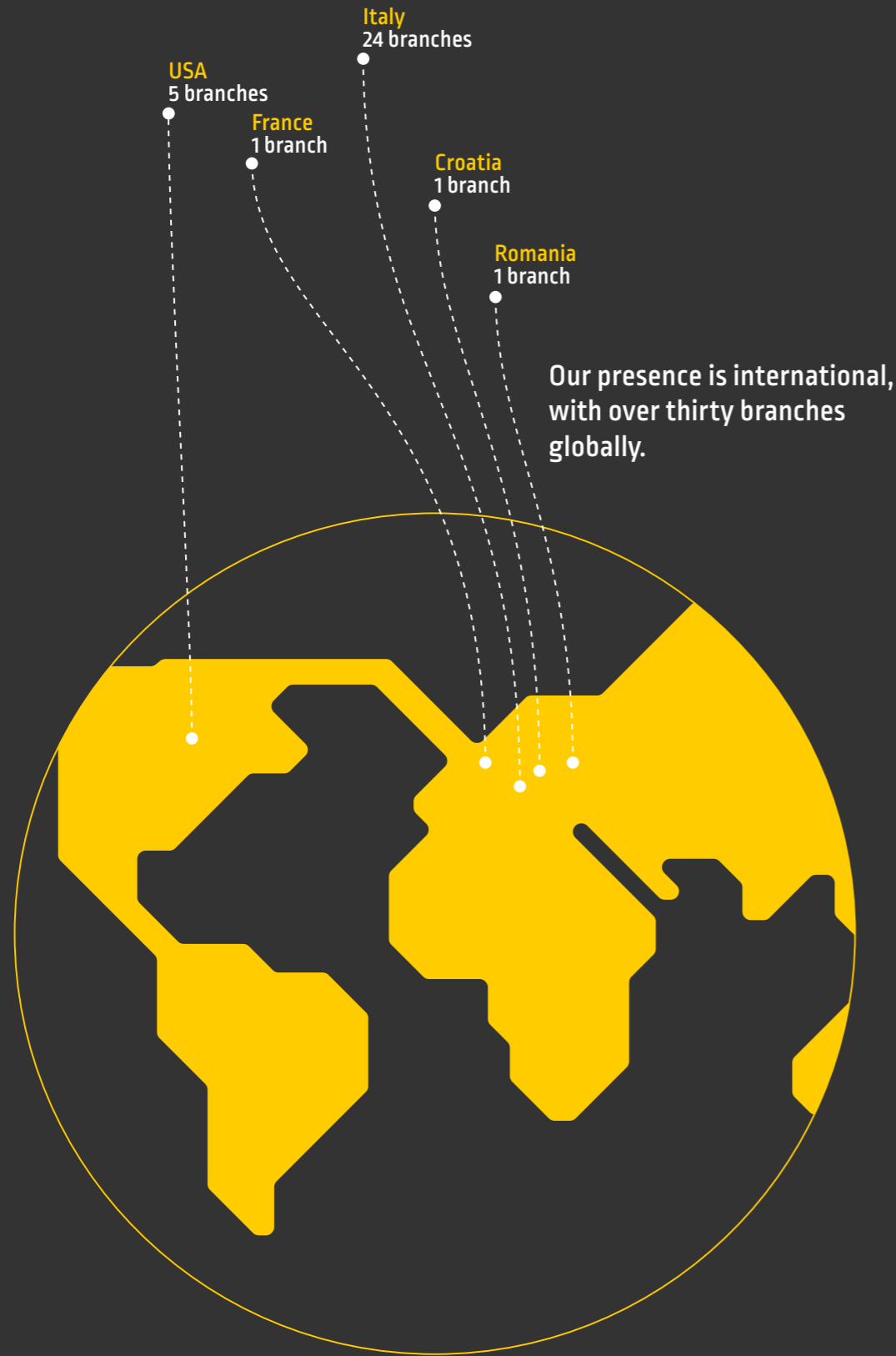
La Cisa Zero Cento (Croatia): Active in Croatia since 2016 with 51 permanent employees based in Rijeka, La Cisa Zero Cento specialises in the logistics management of the entire processing cycle of steel plants (Total Logistic Solution).

LC Service (Italy): Founded in 2010 in Catania, it is the group company dedicated to vehicle and facility maintenance services in port logistics facilities.

La Cisa Logistics (Romania): Opened in 2011 in Bucharest, Romania, La Cisa Logistics provides "bare rental" and handling equipment for the Oil&Gas sector.

La Cisa France sas (France): Opened in October 2022, it deals with routine and extraordinary vehicle maintenance activities at the branch of a major customer of La Cisa in Fos-Sur-Mer.

Below is the distribution of La Cisa branches:



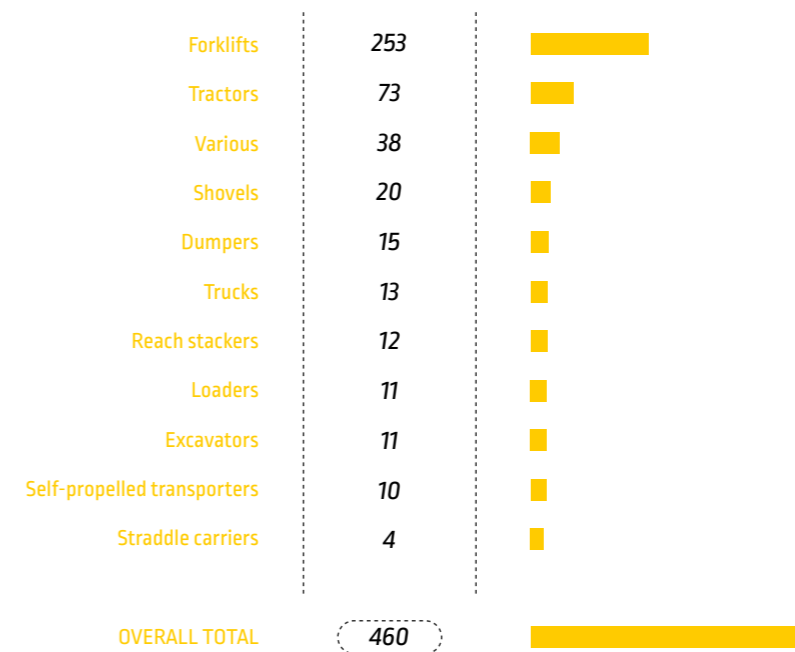
1.3.2 La Cisa services

With a fleet of more than 450 motor vehicles and over 300 industrial trailers, La Cisa offers services of:

- industrial handling of steel materials and products on behalf of its customers, both within the plant and externally;
- hire of vehicles with or without operator ("operated and maintained rental", "bare rental");
- technical assistance

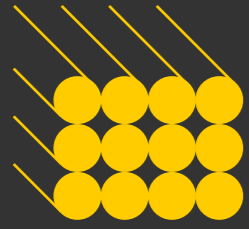
For internal handling operations (warehouse management, management of departmental requests, oven feeding) and external handling operations (loading of trucks, containers and trains for the shipment of materials), the company uses the most appropriate means to carry out the handling depending on the specific materials being handled.

Types of vehicles that make up the La Cisa fleet:

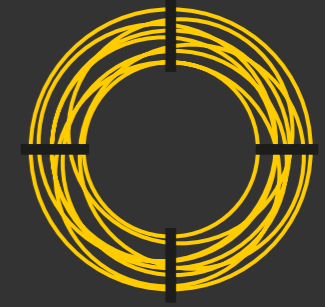


- **Forklift trucks:** with capacities from 2 to 52 tonnes, all equipped with specific equipment to meet different requirements.
- **Industrial tractors:** with towing capacity up to 300 tonnes and 2 to 4-wheel drive.
- **Various:** vehicles for transporting personnel within the plants.
- **Wheel loaders:** for handling scrap, ferroalloys and slag.
- **Dump trucks and work vehicles:** for any type of transport (clinker, slag, scrap, ...)
- **Trucks:** trucks used to transport material.
- **Reach Stackers:** with a load capacity of up to 60 tons, they are equipped with all types of equipment: turntables, magnetic system, hydraulic slab clamps, mechanical clamps and more.
- **Loaders:** of different brackets and sizes equipped with various attachments including magnets, buckets and grapples.
- **Excavators:** machines used for all operations that require the earth to be moved in such a way that it is relatively easy to break up.
- **Self-propelled transporters:** For transporting pallets with a load capacity of up to 250 tonnes suitable for operating in factories and warehouses where the operating room is reduced.
- **Straddle carriers:** Industrial self-propelled vehicle equipped with loading jaws with electronically controlled lifting/lowering system.

The materials handled include:



BARS

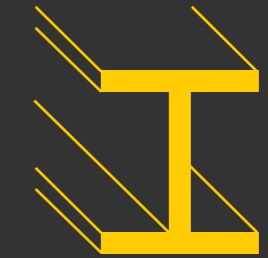


WIRE RODS



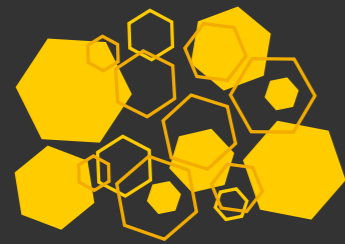
SLABS

FINISHED STEEL PRODUCTS



COILS

PIPES



SLAG

SCRAP



1.3.3 Experience, training and qualified personnel

Experience in the various operating sectors and in-depth knowledge of machines and production processes makes La Cisa capable of designing and delivering specific training courses for any situation involving industrial equipment. Staff training is an integral part of the vehicle rental service. Operators are instructed in safety regulations, the use of equipment and risk conditions related to working environments.

La Cisa is also committed to excellent training and instruction of its staff in safe vehicle driving, as well as to servicing the vehicles and providing the appropriate equipment in the workshop using staff with expert technical skills. Furthermore, in order to establish a consolidated relationship with the customer, the company appoints managers who take a frontline position in the plants to manage the operation of the business. Ultimately, area managers keep business contacts with the customer and support the strategic vision of the company's directives and objectives.

1.4 Corporate governance and responsible business management

La Cisa implemented a "traditional" governance system, capable of ensuring both efficient management and effective controls, and of guaranteeing the correct and fair management of the company.

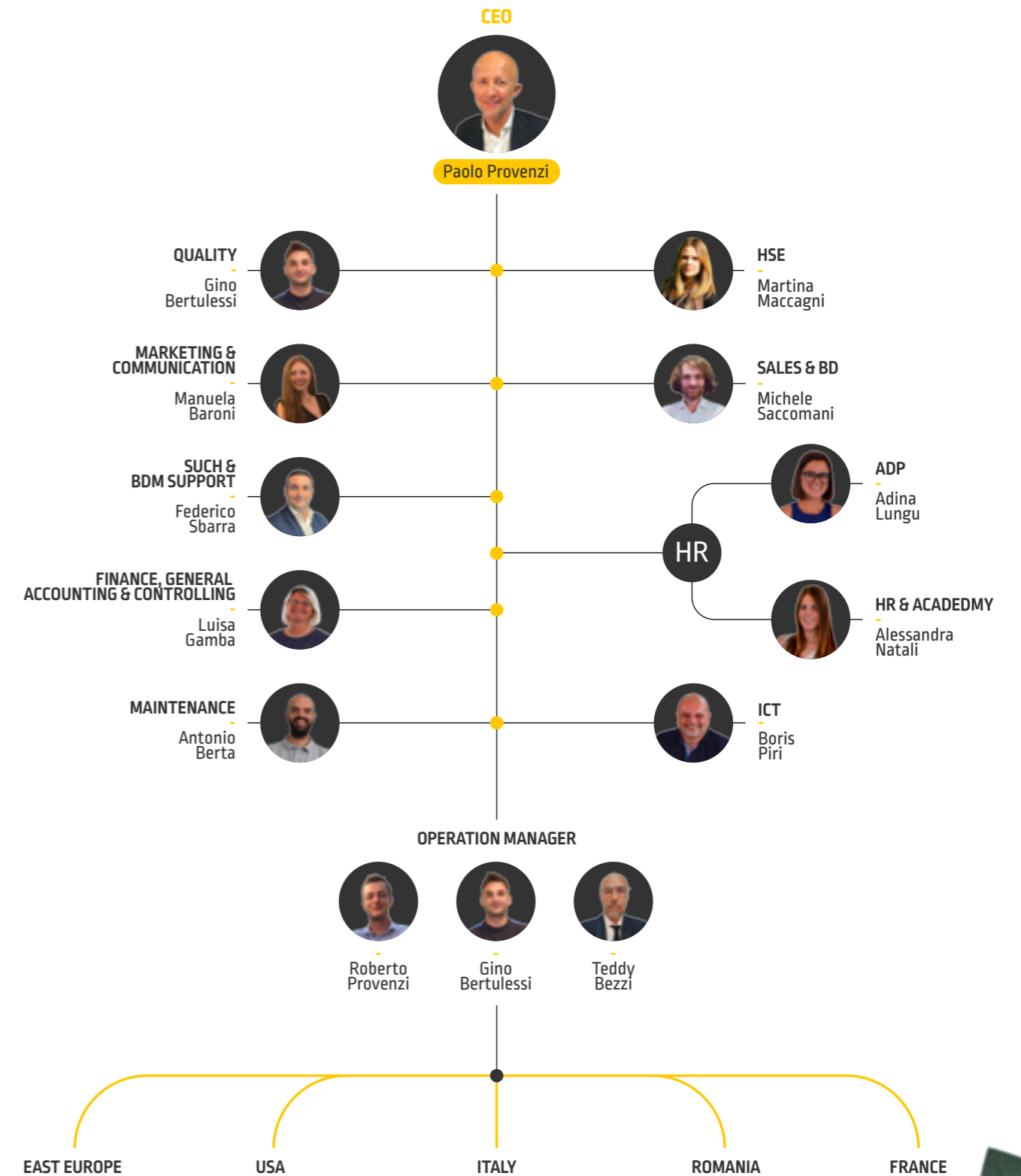
The company is currently based in Dalmine, in the province of Bergamo. The organisational structure reflects the system of functions, powers, proxies, decision-making processes and company procedures as well as providing a clear identification of the tasks and responsibilities of each individual with respect to company activities. The organisational structure of the Company has been developed into departments that monitor the main areas of interest, with a particular focus on occupational safety aspects. In particular, the corporate organisational structure is divided into the following offices:

1. **QUALITY** to optimise flows, standardise and monitor processes;
2. **MARKETING & COMMUNICATION** for communications and engagement, internal and external;
3. **SUPPLY CHAIN** to ensure the supply of spare parts, equipment, vehicles, oils and tyres to carry out our core business activities (handling and maintenance);
4. **FINANCE & GENERAL ACCOUNTING** for administrative, accounting and financial management of the company, which also includes **CONTROLLING** to ensure a constant process of planning and management control over the business.
5. **MAINTENANCE** in order to have a centralised view of vehicle maintenance, standardise processes, have common guidelines for all workshops, share best practices, procurement plan with the SUPPLY CHAIN office, warehouse sizing, resource planning;
6. **HSE** to monitor the health and safety of all workers and ensure that all mandatory requirements are covered: health surveillance, risk assessment, permits and training.
7. **HR & ACADEMY** and **ADP** to recruit and train competent personnel and to manage them with personnel administration rules;
8. **ICT** to ensure hardware and software infrastructure support;
9. **SALES & BUSINESS DEVELOPMENT** to identify new business potential and support area managers in negotiating contracts.

The offices offer support across all operational areas of the company.

The company branches are monitored by **OPERATIONS MANAGERS** whose task it is to ensure the economic and strategic optimisation of the production area with a view to continuous improvement and development of the potential of the assigned resources.

Below is the company organisation chart:



1.4.1 Governing Bodies

The company is based on a system of corporate bodies represented by:

- **Shareholders' meeting;**
- **Board of Directors;**
- **Auditing companies;**
- **Supervisory body;**

The Board of Directors (hereinafter also referred to as the "BoD") is vested with the broadest powers for the ordinary and extraordinary management of the Company and has the authority to perform all acts it deems appropriate for the implementation and achievement of the corporate purposes, as they legally represent the company. Through its directors, the Board of Directors is responsible for deliberating on management issues and convening shareholders' meetings by setting agendas. The Board draws up the draft of the annual financial statements and proposes it to the Shareholders' Meeting for approval, at the same time proposing the allocation of the annual result. In addition, it plays a key role in executing the wills of the Shareholders' Meetings in the interest of the Company.

The remuneration of the BoD is determined at the BoD meeting, as far as executives are concerned it is proposed and agreed upon at the time of employment. There are currently no variable parts of the remuneration based on ESG objectives.

The Board of Directors of La Cisa is composed¹ of:

- **Paolo Provenzi: CEO appointed on 26 October 2021;**
- **Roberto Provenzi: director appointed on 26 October 2021².**

The opinions of stakeholders and the technical skills of the two representatives were considered as criteria for the appointment of the Board of Directors.

As regards the remuneration of the members of the Board of Directors, the Chairman and the second director receive a fixed remuneration approved by the shareholders' meeting. Meanwhile, the Chief Executive Officer and Director receive a bonus consisting of a variable remuneration equal to 15% of their annual salary, subject to the achievement of pre-established strategic objectives. In accordance with the remuneration policy drawn up by La Cisa, there are no entry bonuses, recruitment incentive payments, cashback or retirement benefits.

For both board members, one-tenth of their annual remuneration is set aside for end-of-service payments.

The Chief Executive Officer's performance and variable bonus are measured on the basis of the target achievements indicated below:

- **employee protection through continuous employee training (ZERO INJURIES objective (Ref. Chapter 1. About Us: Our Identity and Corporate Governance/Strategic Planning));**
- **accurate scheduling of vehicle maintenance through streamlining and planning of spare parts aimed at adjusting costs;**
- **achievement of a positive financial result within the parameters defined from time to time;**
- **prevention of possible breakdowns of the vehicles to preserve their performance.**

¹ The term of office of the members of the Board of Directors does not expire.

² Paolo Provenzi acts as CEO and CFO in the company, representing 1795% of the share capital of La Cisa Trasporti Industriali srl while the remaining portion is held by Hydra Società Immobiliare srl. Possible conflicts of interest are prevented and mitigated by the management control carried out by the SB and the management committee that is in charge of planning and implementing the company's strategic and tactical plans. Complementing this is the role played by the auditing firm BDO Italia SPA. The second member, Roberto Provenzi acts as area manager. The share capital of Hydra Società Immobiliare is held 65% by Paolo Provenzi and 35% by Roberto Provenzi.

The composition of the governing bodies by gender and age group is shown below:

GOVERNING BODIES BY GENDER												
	2020				2021				2022			
	Woman	Man	Other ³	Total	Woman	Man	Other	Total	Woman	Man	Other	Total
Board of Directors	0	2	0	2	0	2	0	2	0	2	0	2
Shareholders' Meeting	0	1	1	2	0	1	1	2	0	1	1	2
Board of Auditors	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	3	1	4	0	3	1	4	0	3	1	4
	0%	75%	25%	100%	0%	75%	25%	100%	0%	75%	25%	100%

GOVERNING BODIES BY AGE GROUP												
	2020				2021				2022			
	< 30 years	30-50 years	> 50 years	Total	< 30 years	30-50 years	> 50 years	Total	< 30 years	30-50 years	> 50 years	Total
Board of Directors	0	1	1	2	0	1	1	2	0	1	0	2
Shareholders' Meeting	0	1	1	2	0	1	1	2	0	1	1	2
Board of Auditors	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	2	2	4	0	2	2	4	0	2	2	4
	0%	50%	50%	100%	0%	50%	50%	100%	0%	50%	50%	100%

The **auditing company**, BDO Spa, appointed for the first time by the Shareholders' Meeting in 2022 and reconfirmed in May 2023 for the three-year period 2023-2026, is entrusted with the statutory audit of the annual financial statements, the verification during the year that the company's accounts are properly kept and that the operating events are correctly recorded, as well as the verification that the management report is consistent with the annual financial statements and complies with the law.

In compliance with the provisions of Legislative Decree 231/2001 (hereinafter also referred to as the "Decree"), the Company has set up a **Supervisory and Control Body** to which it has assigned specific tasks of supervising the effective and correct compliance with, and functioning of, the Organisation, Management and Control Model pursuant to Legislative Decree 231/2001 (hereinafter referred to as "Model 231" or "MOG 231").

The Supervisory Board (hereinafter also referred to as "SB") is the body endowed with the authority and powers necessary to supervise, in full autonomy, the operation of and compliance with the Model, as well as to take care of its updating, proposing the relevant amendments to the Company's Board of Directors.

The Company's SB is composed of individuals who have been deemed to have the most professional characteristics to perform this role of internal control within the Company. The Supervisory Board consists of three members, two of whom are external and one internal.

The Supervisory Board has adopted its own regulations governing its functioning, tasks, powers and responsibilities.

With a view to optimising and controlling the company's management from an organisational, social and environmental impact and economic-financial perspective, the company has set up a planning and control process by means of objectives involving managers and supervisors (Ref. Chapter 1. About Us: Our Identity and Corporate Governance/Strategic Planning). The organisational chart is known within the company.

³ The company Hydra Società Immobiliare srl is a legal entity.

1.4.2 Risk management

Although La Cisa Trasporti Industriali S.r.l. is already familiar with adopting a responsible and precautionary approach in defining strategic decisions and in carrying out business activities, the necessity of operating in an increasingly complex competitive context that is frequently affected by disruptions with profound implications on a global scale⁴ is leading the Company to accelerate the process of adopting an evolved Risk Management system that can assist the Company in promptly and effectively dealing with possible situations that could jeopardise its competitiveness and business continuity.

Risk Assessment, or risk evaluation, consists in identifying and measuring the adverse events to which the Company is exposed and which could possibly generate, directly or indirectly, negative

impacts on La Cisa's ability to generate value in the short, medium and long term. Risk Management is therefore indispensable to enable the company to examine the real risks to which it is exposed and to identify the priorities for which it is appropriate to develop actions to prevent and mitigate the risks identified from the risk assessment.

The most common practices in risk management are as follows:

- **Management control;**
- **Quality management, with the implementation of the ISO-compliant Integrated Quality, Health and Safety Management System;**
- **Management of occupational health and safety risks by an internal Health and Safety Officer (RSPP) and within the framework of the ISO 45001 Management System;**
- **Monitoring and control by the Supervisory Board (SB) pursuant to Legislative Decree 231/2001.**

La Cisa's Quality and Safety Manual identifies the risks and opportunities in each process. The Integrated Management System incorporates the management of impacts related to worker health and safety (anomalies, accidents, injuries, complaints and improvement actions), customer satisfaction (service quality), environmental emergencies and waste.

The **Logistics Operating Procedure**, like the **Maintenance Procedure**, regulates and manages the activities and services provided by La Cisa in order to mitigate the associated risks.

The adopted policies are available on the organisation's website: <https://www.lacisa.com/azienda/>

1.4.3 Organisation, Management and Control Model pursuant to Legislative Decree no. 231/2001

With a view to ensuring fairness and transparency in the conduct of business activities and processes, La Cisa has deemed it appropriate to adopt an Organisational, Management and Control Model pursuant to Legislative Decree 231/2001 (available on the Company website), updated and reviewed by the Board of Directors on 10 February 2023. The purpose of this initiative, which also includes references to the Code of Ethics, is to pursue a level of efficiency, effectiveness and fairness in the administrative and management spheres. The company considers the adoption of this Model to be a valid and effective tool for preventing the commission of crimes and offences.

A MOG 231 identifies the corporate processes at risk and governs the actions that the different actors must take when carrying out their daily work and the control measures to be implemented and kept. In consideration of the extension of the predicate offences provided for by Legislative Decree 231/2001 and of the organisational changes, as well as in view of the risk assessment activity carried out, during the financial year the Company worked, in cooperation with the Supervisory Board, which oversees its correct application and keeping, to update the MOG 231.

The key points of La Cisa Trasporti Industriali S.r.l.'s MOG 231 can be summarised in two parts:

- **General Part:** describing the corporate governance system, the definition process and operating principles of the OMC and its implementation mechanisms.
- **Special Part:** describing the families of offences and, for each of them, the specific sensitive activities, the principles of conduct to be observed, the protocols to be implemented and the systematic information flows prepared.

Specifically, the Model, prepared by the Company basing on the identification of activities of possible risk, whose performance could, in abstract terms, configure the risk of commission of offences, aims to:

- **Illustrate the types of offences that fall within the family of offences under Article 24 bis of Legislative Decree no. 231/2001;**
- **Identify the sensitive activities, namely those activities that the Company carries out for which, according to a risk assessment approach, the Company considers the identified offence-risks to be inherent and relevant;**
- **Reiterate and specify, where possible, at the risk-offence level under consideration, the general principles of conduct of the Model (i.e. summary, integration and/or specification of the relevant Code of Ethics rules of conduct; specific prohibitions; system of powers of attorney and relevant internal proxies; etc.);**
- **Illustrate the Protocols, namely the specific control procedures implemented by the Company for preventing the risks/offences under consideration that the Addressees are required to observe for the correct application of the Model;**
- **Provide the Supervisory Board with the tools to carry out the necessary monitoring and verification activities by:**

(i) definition of the information flows (periodicity, reporting tools, minimum content, etc.) that the SB must receive from the persons in charge of controls;

(ii) same description of the control activities and the way they are carried out, allowing them to be verified in accordance with their own activity plan.

Any practice deemed contrary to the 231 Organisational Model (MOG 231) is in fact reported through the reporting channel to the Supervisory Board (SB) by email odv@lacisa.com or in hard copy in the mailboxes located in the operating sites. The OMC 231 protects the confidentiality of the reporter's identity.

The Model has been brought to the attention of all employees of the Company. To ensure the effective functioning of the Model, the Company provides training in understanding it.



⁴We only have to think of the economic and financial crisis of 2008 and the health emergency that broke out in 2020 following the spread of Covid-19 worldwide

1.4.4 Anti-corruption

Combating corruption, as a primary obstacle in the running of business and a threat to sustainable growth, has to be considered as one of the main strategic objectives of companies worldwide.

For this purpose, on 14 January 2020 La Cisa Trasporti shared the Anti-Corruption Procedure 43.01 (hereinafter the "Procedure") with the purpose of disseminating the fundamental principles that steer the Company in combating any type of corruptive phenomenon. This procedure applies to the principles of conduct specified in the Code of Ethics and aims to

inform all the Company's personnel of the basic rules to be followed to ensure full compliance with the applicable anti-corruption laws. This Procedure supplements La Cisa's Model 231, being an integral and substantial part of it.

Although no specific anti-corruption training has been provided, the procedure has been distributed to management, the Supervisory Board, managers and the Board of Directors, all of whom undertake to disseminate its contents to all company personnel, who together guarantee to carry out all activities within their competence with loyalty, fairness, transparency, honesty and in compliance with the law.

This is why La Cisa prohibits corruption without exceptions, whether with public or private counterparts, and undertakes to comply with the anti-corruption laws of all the countries in which the companies are operating. In no case may the belief of acting in favour or to the advantage of the Company ever justify, in any way or in part, any attempt or act of corruption or any illegal or unethical behaviour.

To fight corruption, the company has also implemented a financial flow control process so that every financial outflow (by cash, credit card, transfer or other means) must be justified by business necessity, which results in the obligation to have purchase requests and orders authorised by the relevant manager, who subsequently approves the purchase and authorises the registration of invoices or supporting documents for expenditure. The finance department only proceeds with the payment/financial outlay once all authorisations and proofs of expenditure have been received.

In addition, every gift, gratuity or sponsorship must be reported internally, specifying the beneficiary.

In 2022, there were no incidents of corruption or legal action for anti-competitive behaviour, antitrust and monopolistic practices.

THE CODE OF ETHICS

La Cisa's Code of Ethics has been approved by the Board of Directors and represents an additional cornerstone towards the development of a management model that is increasingly responsible, transparent and focused on the creation of shared value for all stakeholders. These documents bring together the set of values that the Company recognises, shares and promotes. All of this with the awareness that the conduct inspired by the principles of diligence, fairness and loyalty contribute to representing an important driving force for the economic and social development of the organisations and communities in which they operate.

Within the Code of Ethics, La Cisa formally recognizes the essential importance of its human capital and requires its employees and collaborators to constantly act with honesty, passion, integrity and respect for human rights, building relationships based on trust with stakeholders mutual. More specifically, both employees and collaborators are required to guide their actions in compliance with the provisions of the document, to know and respect the internal procedures for each reimbursement practice, not to exploit for personal purposes their position and implement the company's policies. Each Employee and Collaborator of the Company is also required to work diligently to protect the Company's assets through responsible conduct in line with the operating procedures and company directives drawn up to regulate their use. In particular, they are required to use the assets they have been assigned with care and moderation and to avoid any improper use of the Company's assets that may cause damage to the Company or reduce its efficiency or that may in any case appear contrary to the principles governing its operations.

The company's decision to use a tool belonging to the Corporate Social Responsibility (CSR) sphere to promote and consolidate best behavioural practices stems from its awareness and desire to guide in a clear and coherent way all strategic choices that heavily affect corporate life. In fact, using this tool implies constant scrutiny of the way in which the founding values are defined and implemented, their translation into daily practice and the continuous monitoring of the effects generated, as well as the suitability of the tool used.

At La Cisa, the ethical and behavioural principles on which its vision is based are as follows:

1. **Observance of Laws, Regulations and Internal Procedures:** the Company undertakes to ensure compliance with these by implementing prevention and control measures at all decision-making and executive levels.
2. **The acknowledgement of the value of the human person and the principle of equality and non-discrimination:** the Company is committed to guaranteeing working conditions that respect the dignity of the human person and not to admit or tolerate forms of discrimination contrary to the law. This is why the Company must make choices suitable for safeguarding the value and physical and moral integrity of its employees, collaborators and the general public with whom it works, as well as guaranteeing working conditions that respect individual dignity and healthy and safe working environments.
3. **Protection of the individual:** there is no use of clandestine and child labour, and the company expects its external collaborators (partners, customers, suppliers, consultants, etc.) to make a specific commitment to comply with the regulations in force on the subject and to actively combat the employment of these categories of personnel.
4. **Fairness, confidentiality and impartiality:** in the performance of their professional activities, requiring each Director, Manager, Employee and Collaborator to conduct themselves in line with the principles of fairness, honesty and good faith.
5. **Avoidance of conflicts of interest:** there is a relationship of complete trust between the Company and the persons who, in various capacities, perform their activities within it, by virtue of which each person is required to use the Company's assets and his/her professional skills and expertise for the fulfilment of the Company's interest in compliance with the provisions of the Code of Ethics.
6. **Transparency and completeness of information:** The Company ensures, to investors and the market, full information transparency in compliance with the principles of proportionality, truthfulness and timeliness of the information provided at every corporate communication.

1.4.5 Approach to sustainability

Corporate responsibility and sustainability have always been strategic assets for La Cisa, which is convinced that attention to the proper management of processes, people and the planet represents a tangible way to generate a positive impact in the context in which it operates and an important source of motivation for its people.

The company's need to integrate sustainability aspects into its activities and, consequently, to transparently communicate its performance in the economic, environmental, social and governance fields to its stakeholders emerged quite naturally and was shared by the entire management during the company's strategic planning. This also led to the design of this first **Sustainability Report**.

In fact, the Company supports the sustainability of the industrial project not only by complying with laws and self-regulatory standards, but also by protecting fundamental ethical values such as loyalty, reliability, proactivity, competence and professional correctness, included in its Code of Ethics⁵. Reflecting these values in its actions, the Company is committed to ensuring economic and financial solidity and fundamental social and environmental sustainability.

The environmental aspects of La Cisa's activities are undoubtedly most closely linked to energy consumption and its impact on emissions: it is precisely in this direction that the company is committed on a daily basis to improving its performance and to pushing itself ever further along the path leading to sustainable logistics.

In particular, the quality of the relationship that La Cisa establishes with its employees and its customers is the foundation of the added value of the service it offers.

Workers

Supporting the welfare and professional development of our workers and collaborators gives us the opportunity to offer a service of unparalleled quality.



Customers

Developing and strengthening relationships with its customers, moving from a mere service provider to a strategic partner, allows the company to share long-term growth objectives.

In this regard, an essential prerequisite of La Cisa's services is to:

- **protect the health and safety of its employees;**
- **optimise the use of human, financial and technological resources for the use of lean⁶ and eco-sustainable working practices;**
- **employ state-of-the-art technological solutions to improve production processes;**
- **constantly reduce waste while respecting safety, the environment and quality.**

Through these services, the company strives to pursue its overall growth objectives:

- **Maintain and develop its leading position in the logistics market in the steel industry;**
- **Provide quality services that meet customer needs;**
- **Correctly understand and capture the needs of customers and the expectations of the target market;**

At Cisa we strongly believe that in order to achieve these goals we need to be not only efficient but above all sustainable.

⁵ Distributed to all collaborators and employees of the Organisation and available on the website.

⁶ Lean management leads to objective qualitative and quantitative improvements in company management. It includes techniques for managing and developing people, the real business driver of improvement.

1.4.5.1 Strategic planning

La Cisa's history confirms the company's desire to evolve, renew its assets and pursue its goals. In its **planning and control procedure**, every year La Cisa develops its strategy by defining the tactical objectives of each organisational function. The strategic planning and control activity involves:

- **the definition of annual strategic objectives;**
- **their translation into measurable operational objectives;**
- **monitoring the objectives achievement progress.**

The **Strategic Planning** meetings involve not only the **company's top management figures** such as directors, heads of area, managers, but also a number of **employees** to enrich the discussion. The involvement of people operating at different company operational levels makes it possible to carry out cross-cutting strategic mapping and increase organisational awareness and a sense of belonging. Each year, management meetings involving various strategic company positions are also organised in order to collaboratively learn and address issues of importance to La Cisa.

At the first of the four annual strategic planning meetings, the **cross-cutting objectives** for the year are collaboratively defined, identifying **tactical objectives** and specifying their measurement, the person in charge and the supporting resources. Once the objectives have been identified, they are shared with all operators through the company newsletter and meetings. This ensures that all first lines are aware of their own objectives and responsibilities, which must then be conveyed to their team.

The defined objectives are in line with **company policy and the code of ethics**. The management procedures (including the planning management procedure mentioned above) are tools to support carrying out activities in accordance with the values contained in the policy and achieving its objectives. In particular:

- **La Cisa's business approach reflects the company's values based on customer satisfaction;**
- **operators training is organised so that their activities reflect values such as optimisation, waste elimination, attention to quality and safety, and customer satisfaction.**

The **2022 tactical objectives** set by La Cisa concern the economic-financial aspects (budget definition, periodic analysis of actual and budget variance), personnel management, occupational safety, environmental impacts, and the efficiency and effectiveness of the production process. Four main macro-areas, supported by three pillars each.

For each pillar identified, La Cisa has integrated **specific indicators** to monitor the objectives' achievement progress, establishing the departments and persons responsible for them. This task is carried out by the highest governing body in cooperation with the Quality department. For managers and first-line managers, these targets are also linked to financial incentives. Supervision is carried out at least twice a year during dedicated plenary meetings and with individual managers.

USEFUL	ZERO INJURIES	STANDARDISE	ELIMINATE OVERCAPACITY
Decrease costs	Share	Tools	Optimise logistics
Increase turnover	Supervision	Method	Optimise workshop
Budget	Training	Procedures	Optimise flows



PIANIFICAZIONE
STRATEGICA
2023

LACISA

FS

MB

ED
FORNITORE

TRUCK
DIESEL

INDICATORS

USEFUL

1. Decrease costs:
 - *Raise all logistics operators' awareness to improve vehicle utilisation;*
 - *Reduction of damage, claims, tyres;*
 - *Disposal of accrued holidays and reduced working hours (ROL);*
2. Increasing turnover
 - *Knowledge of the contract;*
 - *Seize business opportunities not yet included in one's own contract;*
 - *New customers and sales of vehicles, services, equipment.*
3. Budget
 - *Planning and budgeting for the medium/long term;*
 - *Analyse deviations from the budget.*

ZERO INJURIES

1. Sharing
 - *Increase the number of risk reports and corrective/preventive actions;*
 - *Hold one meeting per month sharing near misses and accidents to raise awareness among all La Cisa staff;*
 - *Share the procedures/rules/instructions with all employees and raising their awareness on compliance.*
2. Surveillance
 - *Increase the number of inspections;*
 - *Decrease the frequency of injuries;*
 - *Decrease the severity of injuries.*
3. Training
 - *Carry out training analysis by inspecting and monitoring the "competence-safety" of existing trainings.*

STANDARDISE

1. Tools
 - *Exploit innovative tools.*
2. Method
 - *Standardise workshop and logistics scheduling methods;*
 - *Decrease execution time by standardising processes.*
3. Procedure
 - *Define role best practices;*

ELIMINATE OVERCAPACITY

1. Optimise logistics

1.4.6 Materiality analysis and stakeholder dialogue

For the Company, maintaining a constant, solid and transparent relationship with its stakeholders is a fundamental condition for the successful development of business activities and an indicator of the level of accountability that it assumes towards the economic and social context with which it interacts.

La Cisa Trasporti Industriali S.r.l. recognises as **stakeholders** all those entities (institutions, organisations, groups or individuals) that can, more or less directly and through different measures, influence or be influenced by the Company's activities. The process by which they are identified is based on three main criteria:

- *the level of interest and dependence that such persons may show for the Company's activities;*
- *the degree of influence they exert on company decisions and strategies;*
- *the existence or non-existence of contractual or legal obligations in relations with such persons.*

Since the needs and priorities expressed by the different types of stakeholders can be extremely varied and heterogeneous, their correct understanding by La Cisa represents an aspect of primary importance with a view to:

- *manage the emergence of potential critical issues in advance;*
- *define the actions to be implemented in response to the interests identified;*
- *identify the most effective communication and engagement channels to interact with the different stakeholders.*
- *The company implements a proactive approach to meet its stakeholders' expectations in a timely way, promoting constant dialogue and mutual sharing of needs and requirements. This is why La Cisa promotes these initiatives, aware that opportunities for dialogue represent an enriching and growing opportunity for all those involved.*

Its commitment to progressively develop a corporate culture focused on the creation of shared value for stakeholders is clear considering the many channels of dialogue that La Cisa adopts in order to interact effectively with them. The communication and discussion system made available by the Company allows it to maintain constant interaction between the parties and effectively monitor issues directly or indirectly related to ESG aspects.

Stakeholder category	Main channels of interaction and dialogue
Customers and market	<ul style="list-style-type: none"> ○ Website ○ Visits to customer premises or plants ○ On-demand discussion with company contact persons ○ Customer care service ○ Market research and focus groups ○ Trade fairs ○ Training courses at the Academy
Suppliers, partners and banks	<ul style="list-style-type: none"> ○ Daily dialogue (verbal, via e-mail, via certified e-mail, etc.) with the relevant organisational structures ○ Business plan sharing ○ Innovation and research projects ○ Defining and sharing standards
Human resources	<ul style="list-style-type: none"> ○ Internal communication programmes ○ Regular newsletters on issues of common interest ○ Training courses ○ Confidential channel and e-mail box for 231 reports ○ Regular meetings within each sector and of department ○ Zucchetti ○ QHSE ○ Magazine ○ Notices on notice boards
Environmental stakeholders	<ul style="list-style-type: none"> ○ Internet site ○ Organisation of public events ○ Participation in fairs and events organised by third parties ○ Participation at industry and institutional tables ○ Social accounts such as LinkedIn, YouTube, Instagram and Facebook
Community	<ul style="list-style-type: none"> ○ Website ○ Organisation of public events ○ Participation in fairs and events organised by third parties ○ Participation at industry and institutional tables
PA and other institutions	<ul style="list-style-type: none"> ○ Innovation and research projects ○ Participation in events and conferences

The aim of sustainable business is to integrate economic objectives with social values of well-being, inclusion, equity, prosperity and justice, as well as protection of the environment around us.

The company has embarked on a path of responsible management of its operations, committing itself to integrate sustainability aspects into its activities and to transparently communicate the company's economic, environmental, social and governance performance to its stakeholders.

The first step in non-financial reporting is to identify, through the so-called "materiality analysis", the sustainability issues of priority interest to the company. As defined by **GRI 3**, these issues are defined as "material" because they are associated with the most significant impacts (positive or negative, actual or potential, short or long term) that the company's activities are (or could be) capable of generating on the economy, the environment and people, including the impacts on their human rights.

A structured process was launched to identify the main impacts that the organisation's activities generate or could generate on the ESG sphere, enabling a detailed definition of the reference context inside and outside the company. This activity consisted of the following steps:

- *examination of existing internal documentation [e.g. policies, procedures, management systems, etc.];*
 - *analysis of public documents, articles, statistics, observatories and sector studies; evaluation of the main international standards and frameworks applied in sustainability reporting [GRI Standard, SASB, TCFD, etc.], including the ones that are about to be published [e.g.: ESRS, IFRS, etc.];*
 - *performance of a benchmark analysis on a sample of competitor, peer and comparable companies;*
 - *holding targeted interviews involving all the front lines of La Cisa.*
- As regards the benchmark analysis, the websites and public documents of the companies identified as "best-in-class" or "comparable" in the sector in which La Cisa is active were examined. This analysis considered elements such as:
- *the presence of non-financial documentation/reports;*
 - *the type of documentation published [e.g.: Sustainability Report, Non-Financial Statement, Integrated Report, etc.];*
 - *the reporting standards used and their levels of application;*
 - *the presence of a materiality matrix or a list of material issues;*
 - *the type of issues that are material for these companies.*

This analysis identified 17 potentially relevant issues for La Cisa:

- *Ethics and Integrity in the conduct of business;*
- *Vision and Mission of the Organisation;*
- *Economic Value Generated and Distributed;*
- *occupational health and safety;*
- *Internal and External communication;*
- *Staff Training and Skills Development;*
- *Corporate Welfare;*
- *evaluation of Employee Performance;*
- *Responsible supply chain management;*
- *partnerships with customers and suppliers on sustainability issues;*
- *environmental and social assessment of suppliers;*
- *Research, Development and Innovation;*
- *quality and safety;*
- *collaboration with schools and universities;*
- *Customer focus;*
- *Sustainable Logistics for Combating Climate Change;*
- *resource management: materials, waste, water and energy.*

Subsequently, with the aim of identifying ESG issues and impacts that are actually material, an online "materiality questionnaire" was prepared and distributed to project contact persons containing the list of issues emerged from the benchmark analysis as potentially relevant for La Cisa as well. Stakeholders were asked to rate, with a score from 1 to 5, the importance and probability of occurrence of positive and negative impacts related to the 17 proposed issues

- *importance: magnitude [in a positive or negative sense, as the case may be] of the impact generated directly or indirectly by the company's activities;*
- *probability: probability with which this impact could occur in the short, medium and long term [to be considered only for potential impacts].*

Based on the analysis of the results, it was possible to identify the most relevant issues for each area, which were then assessed and validated again by the company front lines. This resulted in the identification of ten material issues for La Cisa, summarised in the following table:

Scope	PRIORITIES	MATERIAL ISSUE
Social Responsibility	1	Occupational Health and Safety
Governance and economic responsibility	2	Vision and Mission of the Organisation
Social Responsibility	3	Staff training and skills development
Sustainable innovation	4	Quality and safety
Social Responsibility	5	Customer focus
Social Responsibility	6	Corporate Welfare
Sustainable Innovation	7	Research, development and innovation
Governance and responsibility economic	8	Ethics and integrity in the conduct of business
Environmental responsibility	9	Sustainable logistics for combating climate change
Supply Chain	10	Partnership with customers and suppliers on sustainability issues

In line with the requirements of GRI 3 (GRI 2021), the table below describes for each issue considered material for the Company:

- *the main current or potential impacts related to the Company's activities on the economy, environment, people and human rights;*
- *the main tools [policies, procedures, management systems, etc.] the Group has implemented to monitor the issue and prevent or mitigate the negative impacts associated with it;*
- *the KPIs and monitoring processes implemented to measure the effectiveness of the tools and initiatives put in place.*

Material issue	Related impact (positive and negative)	Actions implemented	KPI
Occupational Health and Safety	Reduction in occupational accidents and illnesses as a result of the strengthening of prevention, control and monitoring policies and "near miss" management measures implemented within the organisation.	Application of current legislation. Integrated management system and related procedures Education, information and training Staff involvement. Risk assessment.	GRI 401-2
	Reduction of the social cost, related to occupational injuries and illnesses contracted in the workplace, borne by the organisation and the community.	Continuous monitoring. QHSE Portal Thematic newsletters Strategic planning Keep your focus campaign	GRI 403
Vision and Mission of the Organisation	Integrating sustainability into La Cisa's core business.	Strategic planning	GRI 2
	Disorganised and discontinuous management of sustainability aspects.	Continuous dialogue with workers, customers and suppliers	
Staff training and skills development	Human capital development at La Cisa and transfer of the skills of senior employees to the new incoming generations.	Training on key issues for the entire corporate population.	GRI 404-1 GRI 404-2 GRI 404-3
	Skills development through company training plans.	Development of hard and soft skills La Cisa Academy	
	Non fulfilment of the expectations and needs for individual and professional growth of the organisation's human resources.	Job rotation paths	
	Non implementation of training programmes with consequent interruption of the growth of skills - hard and soft - of its employees.	Evaluation of workers' performance Organisation of webinars, meetings, training conferences.	
Quality and safety	Highest attention is paid to operator safety through training of employees, including state-of-the-art simulators, supervision and inspections by supervisors and the Quality and Safety Department, compliance with operating procedures and instructions, and the use of suitable and efficient vehicles and equipment.	Integrated Management System Customer satisfaction analysis QHSE Portal Academy	GRI 2-27 GRI 416 GRI 417
	Worsening of accident rates and customer satisfaction ratings		
Customer focus	Building a relationship of trust with customers based on transparent information and high-quality customer service;	Continuous dialogue with the customer. Partnerships with customers on sustainability issues Customer satisfaction analysis and monitoring	GRI 416
	Implementation of services adapted to customer requirements through continuous dialogue and close cooperation.		
	Customer dissatisfaction for inadequate customer service; Failure to address customer needs with repercussions on customer satisfaction.		
Corporate Welfare	Attention to employee welfare through the implementation of specific tools for a better work-life balance.	Implementation of a corporate welfare strategy. Benefits, meal vouchers and concessions.	GRI 401-2
	Work-life imbalance, detrimental to employees' well-being, health and sense of belonging to the la Cisa team.	Dialogue with its employees. Smart working policy	

Research, development and innovation	Identification of innovative and technological solutions that can improve the service offered and advance research and innovation with a view to resource efficiency and lower environmental impact.	Investment in Research and Development, Industry 4.0 Cisa Academy Partnerships with customers and suppliers	N.A.
	Lack of timely availability of technical solutions necessary to meet new environmental or safety regulations, with consequences on the impacts generated by La Cisa. Failure to contribute to reducing the environmental impact of the services offered.		
Ethics and integrity in the conduct of business	Raising employees' awareness of correct behaviour and developing a corporate ethical culture, based on the values of legality, fairness and honesty. Dissemination of a culture of business ethics and behavioural practices also outside the company perimeter.	Governance system that ensures that all members of the governing body follow appropriate and transparent decision-making processes. Care for stakeholders' interests by applying processes that are subject to verification and control. Code of Ethics and Model 231. Presence of a Supervisory Board for the verification of the company's operations for the purposes of compliance with Legislative Decree 231.	GRI 205
	Non-compliance with the principles and values of the organisation by employees or suppliers of La Cisa. Breach by La Cisa of industry standards, laws or practices, resulting in loss of credibility and legal implications for the organisation.		
Sustainable logistics for combating climate change	Reduced fuel consumption through scheduled maintenance. Keeping a state-of-the-art, low-emission fleet.	Preventive maintenance management Constant focus on reducing fuel wastage Maintaining a high-performance fleet in terms of fuel consumption and emissions Construction of the first electric tractor.	GRI 301 GRI 302 GRI 303 GRI 305 GRI 306
	Failure to contribute to the fight against climate change, due to non-alignment with national regulations, targets or standards, both national and international, on emissions and climate change.		
Partnerships with customers and suppliers on sustainability issues	Collaboration with customers and suppliers in the implementation of specific projects that are of value in terms of environmental sustainability (e.g. the realisation of electric tractors).	Construction of the first electric tractor. Continuous and constructive dialogue with customers and suppliers	N.A.
	Multiplication of initiatives that do not aim at sustainability or that do not complement each other for more effective and incisive joint action		

2. ECONOMIC PERFORMANCE



- Material issues reported
 - Economic value generated and distributed
 - Responsible supply chain management



8 - DECENT WORK AND ECONOMIC GROWTH

- 2022 Key Achievements
 - In the three-year period under review, La Cisa recorded an increase in revenues in both Italy and Europe (by 17.8% and 28.31% respectively)
 - 97% of La Cisa's suppliers come from Italy.

- Main objectives for the future
 - La Cisa aims to maintain constant growth in economic terms, further increase its Ebitda, an index of economic efficiency, and ensure financial and equity sustainability with its own means.

2.1 Distribution of the economic value generated.

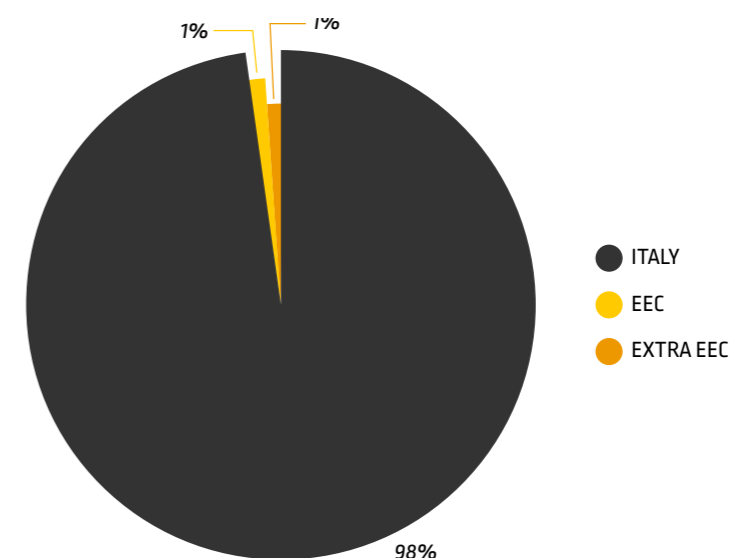
The company La Cisa Trasporti Industriali S.r.l., a leader in providing **integrated handling and logistics services**, is an established partner of steel excellence on the international scene and has numerous branches in Italy, Europe and various countries around the world [Ref. Chapter 1 / The Company].

In the three-year period under review, the company recorded an **increase in revenues** from sales and services both in **Italy and in European countries** (specifically, La Cisa's growth rate is 17.80% in Italy, and 28.31% in Europe). Revenue from non-European countries were down by 29.14%, in line with top management's decisions to focus more on the local area and the growth of the Hydra Group's other foreign companies. Italy remains the primary market. The following table shows the revenues implemented by geographical area.

Table 1. Revenues from sales and services by geographic area

REVENUE GENERATED BY GEOGRAPHICAL AREA ⁷	2020	2021	2022
Italy	26.445.915	33.888.646	39.921.566
EEC	150.284	350.935	450.297
Extra EEC	269.612	670.217	474.919
TOTAL	26.865.811	34.909.798	40.846.781

Revenue generated by geographical area- 2022



⁷ The revenue figures by geographical area relate to typical revenues from sales and services.

In addition, the following table shows the distribution of turnover according to the services provided by the Company.

TURNOVER FOR SERVICES	FY 2020	FY 2021	FY 2022
Logistics services	12.113.492 €	15.973.948 €	21.133.760 €
Revenues from "bare rental" ⁸	12.266.724 €	15.101.236 €	15.580.624 €
Service revenues	3.202.453 €	3.516.521 €	2.768.780 €
Total	27.582.669 €	34.591.705 €	39.483.164 €

According to the context of sustainability, the **economic value generated and distributed** is intended as the point of contact between the economic and social profile of the company and represents the ability of a company to create wealth and distribute it among its stakeholders. The reclassification used is not based on classic economic schemes and is based on the principles developed by the Gruppo di Studio per il Bilancio Sociale (GBS) that guide the allocation of Value

Added among all those who profit from it in accordance with the requirements of the GRI Standards.

Compared to the previous year, the financial year ending 31/12/2022 showed an increase in economic value generated of 26%, an increase in economic value distributed of 15% and an increase in economic value retained of 103%.

Most of the significant change in the distributed value in 2022 can be attributed to the increase in the purchase of goods and services and the remuneration of employees.

In 2022, the increase in the retained economic value was due to the increase in the value of depreciation and amortisation generated by the significant investment in new vehicles for the operation of a new customer site in France and the fact that no profits were distributed.

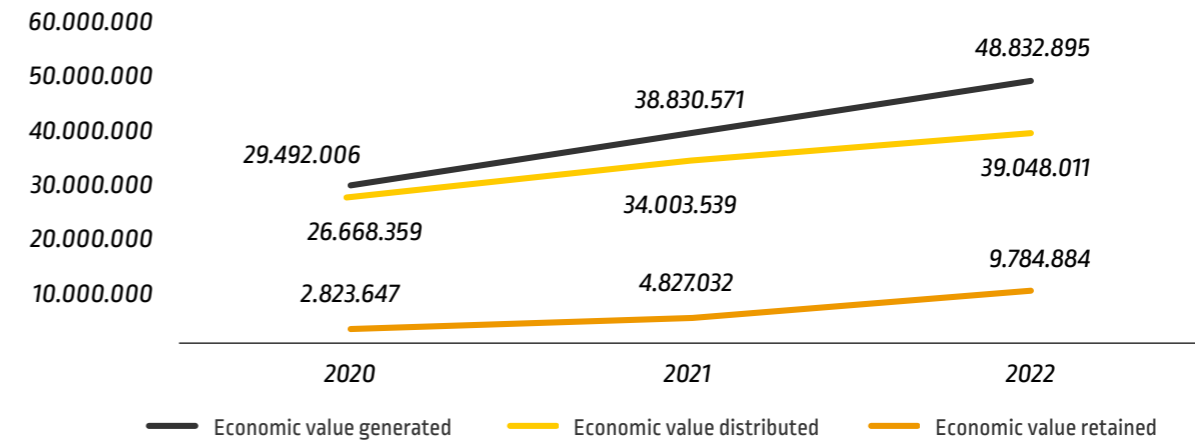
ADDED VALUE € ⁹	2020	2021	2022
Revenues	29.491.876	38.830.318	48.832.783
Financial income	130	253	112
Total economic value generated	29.492.006	38.830.571	48.832.895
Operating costs ¹⁰	15.916.783	20.951.557	24.036.545
Staff Remuneration	10.624.294	12.881.102	14.621.449
Remuneration of lenders	6.778	42.466	187.758
Remuneration of investors			
Remuneration of Public Administration	104.504	126.414	200.000
External donations (investments in the community)	16.000	2.000	2.260
Total economic value distributed	26.668.359	34.003.539	39.048.011
Depreciation, Amortisation, Write-downs and Adjustments	2.655.843	3.199.793	4.710.958
Provisions for risks and other provisions	590.859	36.793	1.108.971
Profit for the year allocated to reserves (Profit - Dividends distributed)	-423.055	1.590.446	3.964.954
Economic value retained	2.823.647	4.827.032	9.784.884

⁸ "bare rental" services are understood to be the rental service of La Cisa's vehicles, without an operator.

⁹ The data are taken from official balance sheets.

¹⁰ Operating costs may include: property rental, licence fees, facilitator payments (as they have a clear business purpose), royalties, payments for contract workers and training costs (if external trainers are used).

Economic value generated, distributed and retained - 2022



The economic value retained was partly invested in the purchase of new vehicles and partly allocated to reserves, resulting in an increase in the value of the company's assets of Euro 19.3M as at 31.12.2022 [it was 15M as at 31.12.2021].



Best Performer of Bergamo 2021

As a sign of La Cisa's commitment, which over the past decade has been able to adapt its logic and business organisation to increasingly competitive parameters, expanding its market horizons towards innovative systems and materials and new territories, as well as innovating its structures in its work processes, the company has been included among the best performing companies 2021 in Bergamo, which is the province of our registered office.

2.2 Responsible supply chain management

2.2.1 Evaluation and procurement process

The Company's choice of suppliers must be made according to criteria of competence, professionalism, cost-effectiveness, fairness and transparency, included in the Company's code of ethics. Therefore, the selection of Suppliers and the determination of the conditions of purchase of goods and services must be based on objective and impartial evaluations, based on quality, price and guarantees provided, with a view to obtaining a competitive advantage. Accordingly, the fees and sums paid for any reason to the Suppliers and consultants for supplies and professional assignments must be in line with market conditions and adequately documented. Undue pressure intended to promote a supplier to the detriment of others and such as to undermine the credibility that the market places in the Company in relation to transparency and rigour in the application of the Law and internal regulations.

La Cisa has a **management procedure**, which is part of the Quality and Safety Manual, and which is aimed at evaluating and selecting suppliers. The purpose of this procedure is to **evaluate and qualify suppliers** on the basis of their:

- **technical capacity,**
- **qualitative capacity,**
- **production and service capacity,**
- **ability to provide the required product or service in accordance with the company's needs and specifications.**

The people inside the company involved in this procedure are the administrator, the employer (DDL), those in charge of purchasing, health and safety and quality management, and the managers as they are the ones who use the products and services purchased in the first place. In particular, they undertake to:

- Update the procedure according to current regulations and company needs;
- Evaluate and manage suppliers;
- Verify suppliers through audit activities;
- Periodically re-assess suppliers;
- Locking or unlocking suppliers depending on their evaluation.
- Report complaints and anomalies;
- Notify suppliers of non-conformities.

The evaluation data are then archived by the Purchasing Department.

Purchasing Department	Internal Customer	Health and Safety Office	Quality Office
<ul style="list-style-type: none"> • Price competitiveness • Timeliness • Payment Terms • Flexibility and/or acceptance of company rules • Sustainable sourcing on product/services 	<ul style="list-style-type: none"> • Technical, commercial support • Transparency of information • Quality of service and/or product 	<ul style="list-style-type: none"> • Ability to retrieve documents such as safety data sheets, CE, etc... 	<ul style="list-style-type: none"> • Quality aspects (internal customer opinion, anomalies found, supplier availability, complaints, non-conformities, ...)

La Cisa differentiates between three classes of suppliers, according to which they will be subjected to a different evaluation process.

A) Strategic Supplier

Class A suppliers are those suppliers that impact the operational business at a high economic value and are indispensable to the Company's strategy, and are therefore subject to a more thorough evaluation. They are evaluated by several parties: the purchasing department, internal customer (managers, etc.), health and safety department and the quality department.

Once the assessment is collected from the pre-set form, the latter generates a final score given by the weighted average of the actors who performed the assessment and the outcome may lead to the supplier being: qualified, qualified with reservation (which entails a review audit) or not qualified.

B) Tactical Suppliers

Class B suppliers are those who make at least 20 deliveries per year. For them, the assessment is carried out by the purchasing department, which will assess the candidate on the basis of flexibility and/or acceptance of the organisation's rules, and the internal customer, which will give its judgement on the level of service and reaction time to urgent responses.

The calculation methodology is the same as for Class A suppliers and the evaluations concern: qualified, qualified with reservation or non-qualified outcome.

C) Sporadic Suppliers

"Sporadic" suppliers belong to the low-delivery suppliers or new suppliers. They, too, are assessed using the appropriate form. The assessment form for class C suppliers requires the supplier's general information and in turn its management system (ISO 9001, ISO 45001, ISO 14001). It then requires the supplier to fill in a self-assessment questionnaire to decide the final score of acceptance, reservation or non-qualification. The supplier must in no way present any anomaly indicators.

By using this method of evaluating its suppliers, La Cisa demonstrates that it searches in its suppliers and external collaborators their professionalism and commitment to sharing the principles contained in the Code of Ethics, encouraging the establishment of lasting relationships for the progressive improvement of performance. The table shows the number of suppliers assessed according to the different sustainable criteria.

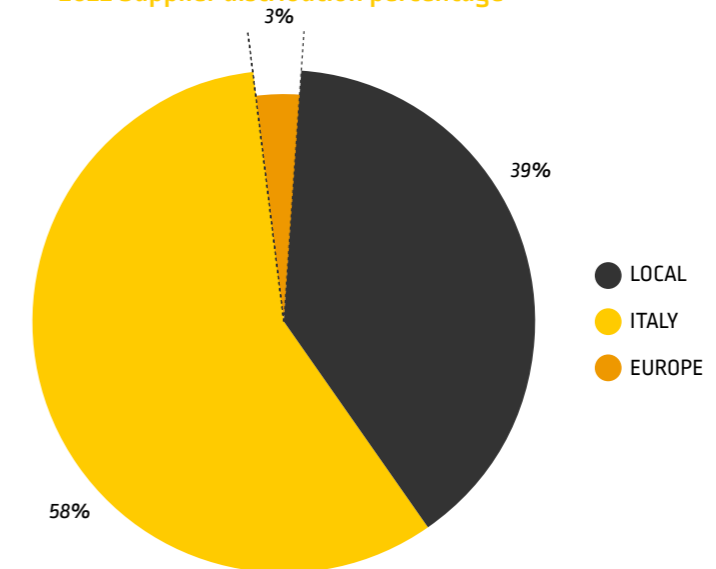
NUMBER OF SUPPLIERS	2020	2021	2022
TOTAL SUPPLIERS (NO.)	694	743	730
of which TOTAL NEW SUPPLIERS (No.)	40	30	36
Number of suppliers evaluated according to ENVIRONMENTAL CRITERIA	277	305	330
of which Number of <u>new</u> suppliers evaluated according to ENVIRONMENTAL CRITERIA	40	30	36
Number of suppliers evaluated according to SOCIAL CRITERIA	0	0	0
of which Number of <u>new</u> suppliers evaluated according to SOCIAL CRITERIA	0	0	0
Percentage of suppliers assessed according to environmental criteria	40%	41%	45%
Percentage of <u>new</u> suppliers assessed according to environmental criteria	100%	100%	100%
Percentage of suppliers assessed according to social criteria	0%	0%	0%
Percentage of <u>new</u> suppliers assessed according to social criteria	0%	0%	0%

2.2.2 La Cisa suppliers

97% of La Cisa's suppliers work in Italy, of which about 39% in the local area, thus ensuring continuity in supply relationships resulting in an undoubtedly positive impact on the local economy.

NUMBER OF SUPPLIERS	2020		2021		2022	
	no.	% of total	n.	% of total	n.	% of total
Number of LOCAL suppliers ¹¹	280	40%	313	42%	288	39%
Number of suppliers located in ITALIA	382	55%	409	55%	420	58%
Number of suppliers located in EUROPA	26	4%	20	3%	22	3%
Number of suppliers located in AMERICA	4	1%	1	0%	0	0%
Number of suppliers located in ASIA	2	0%	0	0%	0	0%
Number of suppliers located in the REST OF THE WORLD	0	0%	0	0%	0	0%
TOTAL SUPPLIERS	694	100%	743	100%	730	100%

2022 Supplier distribution percentage



¹¹ Local Supplier means Supplier Codes processed during the periods with a postcode of the Company Name in the same Province as our Operating Sites: BG-AO-UD-VR-PD-RA-LI-TA

BUDGET SPENT ON SUPPLIERS	2020		2021		2022	
	€	% of total	€	% of total	€	% of total
Budget spent on LOCAL suppliers*	5.130.000	46%	6.230.000	19%	4.500.000	14%
Budget spent on suppliers located in ITALY	5.900.000	53%	24.980.000	78%	23.400.000	74%
Budget spent on suppliers located in EUROPE	150.000	1%	1.000.000	3%	3.600.000	11%
Budget spent on suppliers located in AMERICA	14.500	0%	100	0%	0	0%
Budget spent on suppliers located in ASIA	150	0%	0	0%	0	0%
Budget spent on suppliers located in the REST OF THE WORLD	0	0%	0	0%	0	0%
TOTAL SUPPLIERS	11.194.650	100%	32.210.100	100%	31.500.000	100%

La Cisa Trasporti Industriali S.r.l distinguishes its purchases in:

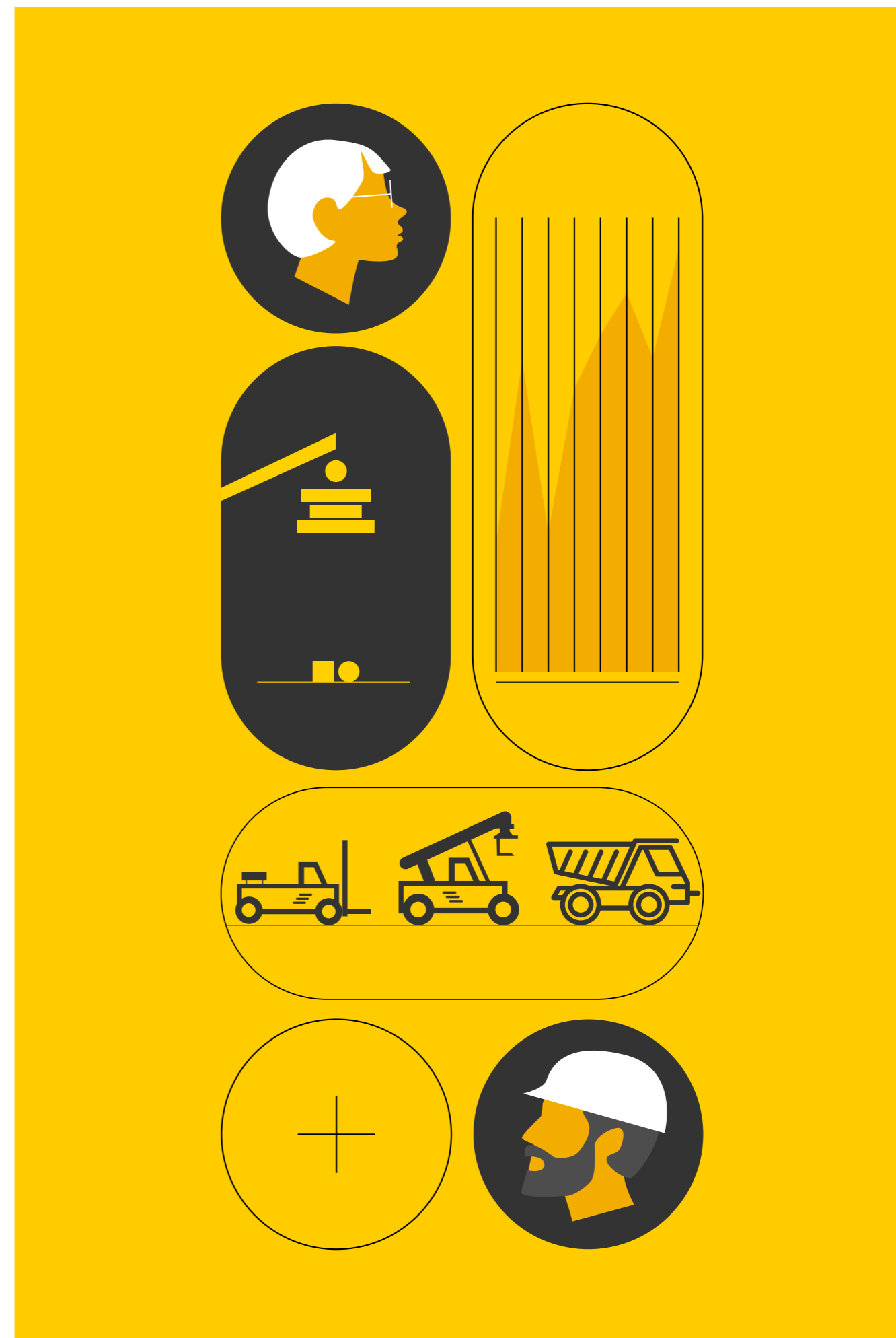
- **Finished products such as spare parts for their own handling equipment;**
- **Raw materials such as fuel, oils and lubricants, and tyres;**
- **Various services.**

In the 2022 financial year, expenditure on finished products accounts for 11% of the total procurement budget used. A further 16% is used for the purchase of fuels, oils and lubricants, and tyres for the operation and maintenance of handling equipment. The remaining 73% of the expenditure is used for the supply of:

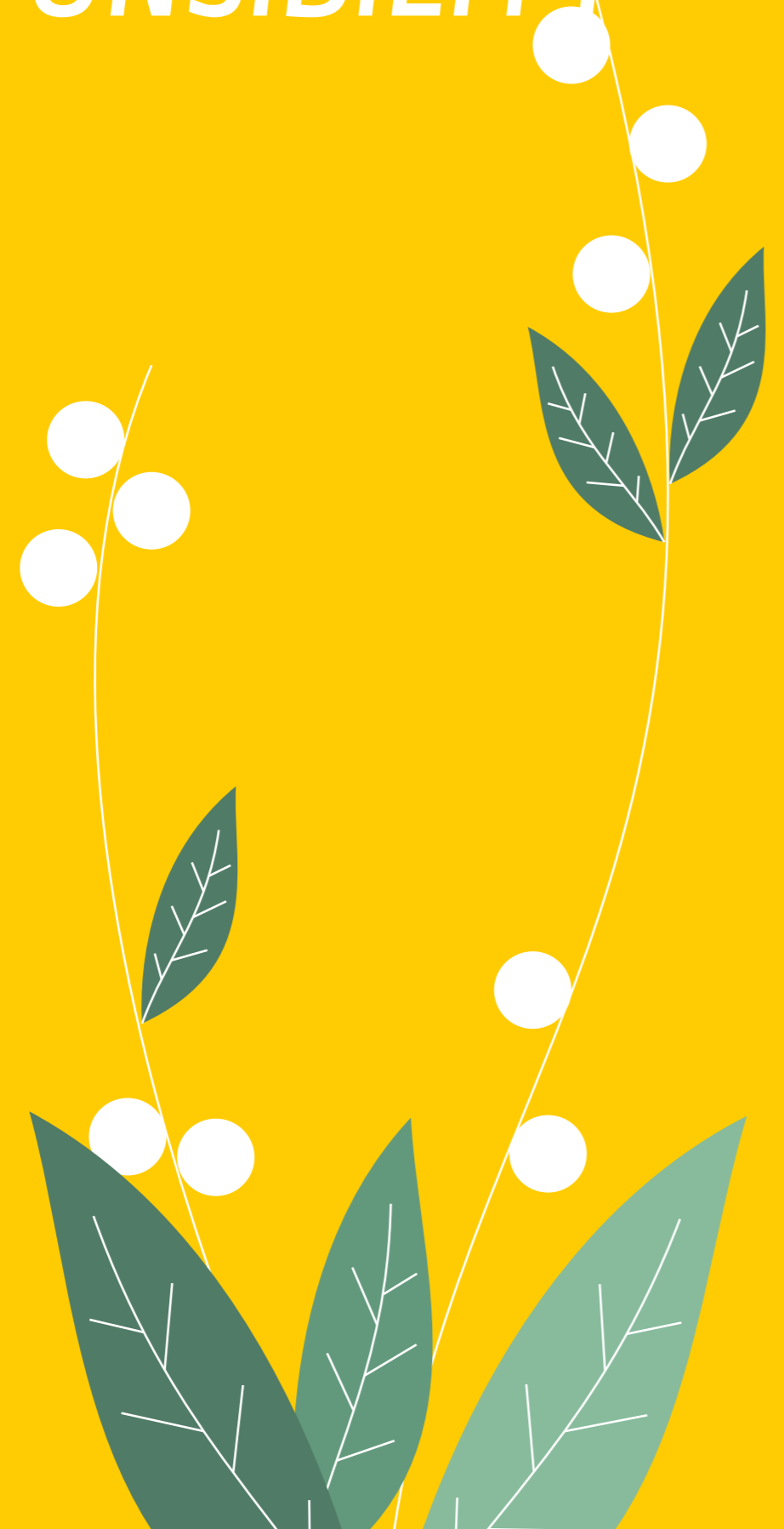
- **assets and technologies to support business development;**
- **external maintenance services to ensure business continuity of the La Cisa fleet;**
- **services provided by external companies that do not strictly relate to our sphere of activity but which help to support staff needs**

Table 2 Type of purchases in the three-year period 2022

TYPE OF GOODS/MATERIALS/RAW MATERIALS/SEMI-FINISHED PRODUCTS/ COMPONENTS PURCHASED in €	2020	2021	2022
Finished products	2.050.000 €	2.900.000 €	3.500.000 €
Raw materials	1.830.000 €	4.250.000 €	5.050.000 €
Semi-finished products	-	-	-
Services	4.000.000 €	5.200.000 €	5.000.000 €
Other	3.314.650 €	19.860.100 €	17.950.000 €
TOTAL PURCHASES	11.194.650,00	32.210.100,00	31.500.000,00



3. ENVIRONMENTAL RESPONSIBILITY



Material issues reported	<ul style="list-style-type: none"> Sustainable logistics for combating climate change Partnerships with customers and suppliers on sustainability issues
	<ul style="list-style-type: none"> 12 - RESPONSIBLE CONSUMPTION AND PRODUCTION 13 - COMBATING CLIMATE CHANGE 17- PARTNERSHIP FOR GOALS
2022 Key Achievements	<ul style="list-style-type: none"> Reduction of energy consumption and greenhouse gas emissions by 10% 40 low-emission and 6 electric vehicles in the La Cisa fleet
Main objectives for the future	<ul style="list-style-type: none"> Developing a Green Supply Chain Integrating full electric or hybrid vehicles into the fleet, optimising shipments through a portal that gives evidence of deliveries made by electric vehicles Planting trees to support biodiversity Participating in one or more local energy communities Mapping telemetry systems to reduce consumption and waste on industrial vehicles

Given the increasing awareness of the social partners to environmental issues, **La Cisa considers environmental management an indispensable lever for its strategic growth.** The company is therefore committed to reducing the main environmental impacts of industrial logistics by consolidating partnerships with customers and suppliers on sustainability issues, pursuing sustainable logistics that mitigate its climate-changing emissions, and prudent resource management.

3.1 Partnerships with customers and suppliers on sustainability issues

A key element in promoting the development of sustainable logistics is the creation of partnerships with customers and suppliers. The strategies and actions that La Cisa implements to improve sustainability in logistics includes open dialogue with customers and suppliers, as well as organising regular meetings to exchange ideas and activate synergies.

In order to reduce the environmental impact of the value chain, it is indeed essential to share targets for reducing carbon emissions and increasing energy efficiency through, for example, green hydrogen and electric vehicles.

It is precisely by means of the collaboration, started in 2019, between La Cisa, [MOVE S.R.L.](#) and [LA CISA TECH](#) that the **world's first 4x4 electric tractor has been created.** This partnership played a part in the revamping¹² from endothermic to "Full Electric" traction of two 4x4 version industrial tractors. The design analysis required to define the best technical solution for the powertrain was based on great synergy between the companies, exchange of information, documentation and field surveys. The electrical system is designed in accordance with the UNI EN and CEI standards contained in the ECE 100 regulation.

Subsequently, the company decided to invest again by introducing the **electric forklift truck** Kalmar ECG160: practically the same performance as a diesel forklift but with a very different environmental impact. In fact, its load capacity is around 16 tonnes but with **zero** CO2 emissions into the atmosphere.

In addition, La Cisa Trasporti S.r.l., through a contract with [TECNODAL](#), owner of the [POINT](#) premises, has obtained authorisation for **use of an electric recharging station.** This opportunity allows the company to recharge electric vehicles at its premises.

¹² Revamping means applying structural interventions to renovate industrial systems and machines to enhance their efficiency.



ELETTO

VIETATO

LACISA

406

LOW EMISSION VEHICLES

ELECTRIC VEHICLES

In 2022, as proof of the strong investment in continuous improvement not only in the management of the vehicle fleet and logistics flows, but also in **Business Intelligence**, La Cisa has partnered with [Reti S.p.A.](#) in the area of data-driven digital transformation. The project consists of the complete re-engineering of the [Tracking Machines System](#) portal, with the aim of providing a new structured web platform, to ensure use by both internal staff and customers, with access to data diversified by role, location and core. Using the portal, La Cisa has further streamlined field operations, by planning and monitoring company resources in real time.

The strategic partnerships established enable the company to benefit from the expertise and innovative technologies offered by its partners to **improve the energy efficiency** of its transport operations and reduce the environmental impact of its activities.

3.2 Resource Management

The consumption of raw materials and materials, energy and water resources represent some of the most impactful aspects in the environmental management of a company.

La Cisa uses the **Quality and Safety Manual**, which fulfils and integrates the requirements of ISO 9001:2015 and ISO 45001:2018. Within the **Quality and Safety Manual**, objectives are also identified for environmental management and commitments are set for continuous improvement.

Since 2019, last revision 2021, La Cisa has adopted an **Environmental Emergency Management Procedure** that aims to:

- *Identify potential environmental emergencies and potential environmental incidents that may have more or less serious consequences for personnel and the environment and how to respond to them;*
- *Respond to emergency situations and actual incidents;*
- *Prevent or mitigate associated environmental impacts.*

In particular, the risks identified relate to accidental spills or releases (including aeriform) of environmentally hazardous substances during handling operations. La Cisa provided for measures aimed at both prevention and mitigation of the event:

- *provision of suitable chemical storage areas with a system to contain possible spills (collection tanks);*
- *provision of appropriate "Spill Kits" for the containment, collection and cleaning of spilled substances both near the storage and use areas and on "Mobile Workshop" vehicles;*
- *displaying extracts of Safety Data Sheets near chemical containers;*
- *inform employees of how to intervene in the event of a spill/accidental release.*

In the 2022 financial year, La Cisa recorded only minor spills as minor oil leaks from vehicles. All procedures carried out and emergency plans are managed by the Occupational Safety Management System Manager and filed in hard copy at the relevant office. The same procedures and contingency plans are stored electronically in the appropriate folders and can be consulted online.

Lastly, **La Cisa's Logistics Operating Procedure** sets out the operating methods to be followed to encourage energy saving when using vehicles:

- *Use only the necessary power during handling;*
- *Avoid acceleration and braking by maintaining an even pace as much as possible;*
- *Avoid unladen travels;*
- *Avoid manoeuvres with too tight turning radius, and similar starts from a standstill;*
- *Restrict the use of air conditioning (hot and cold) if not necessary;*
- *Switch off the engine if not necessary;*
- *Do not use the accelerator for load descent operations.*

3.2.1 Energy consumption

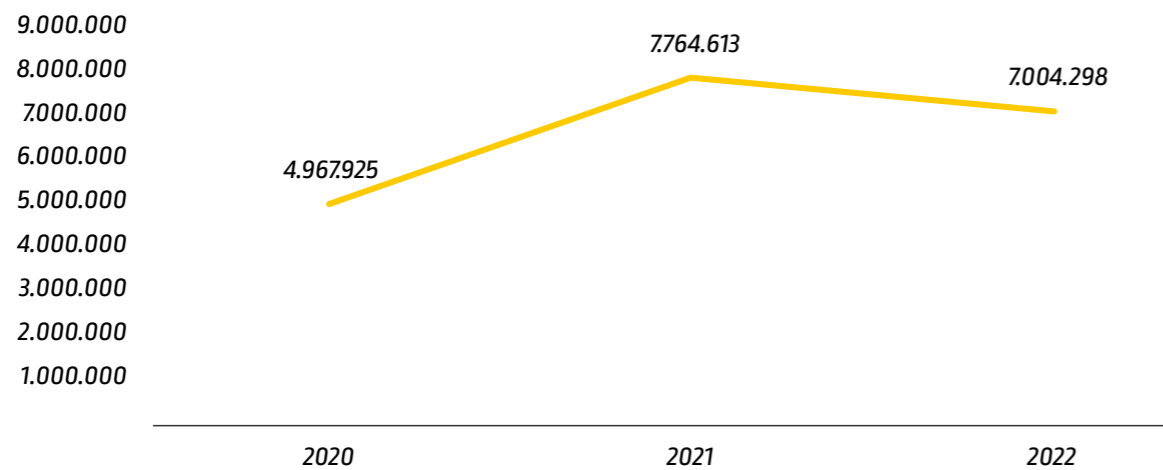
The company's energy consumption, which it is able to monitor accurately, mainly relates to the consumption of natural gas and electricity recorded at the Dalmine offices (Science Park POINT), and to the use of fuel for the operation of the fleet vehicles at the various sites; the data on diesel consumption refer to both the actual consumption of "operated and maintained" rented vehicles and the estimated consumption of "bare rental" vehicles¹³.

ENERGY CONSUMPTION (GJ) ¹⁴			
	2020	2021	2022
ENERGY CONSUMPTION FROM NON-RENEWABLE SOURCES (%)	100%	100%	100%
Natural gas	270	331	309
Diesel	178.079	279.061	251.646
Purchased electricity	105	130	139
ENERGY CONSUMPTION FROM RENEWABLE SOURCES (%)	0%	0%	0%
Purchased electricity	0	0	0
TOTAL CONSUMPTION	178.454	279.522	252.094

¹³ The average hourly fuel consumption figure recorded for "bare rental" vehicles was used to estimate the fuel consumption of "operated and maintained rental" vehicles, equal to 12.2 l/h (litres of diesel per hour of hire).

¹⁴ The conversion factors used to transform different energy quantities into GJ are taken from the DEFRA 2020 - 2021 - 2022 database (UK Department for Environment, Food and Rural Affairs).

Fuel consumption of La Cisa vehicles (litres of diesel)



Overall, there was a 10% reduction in energy consumption for refuelling in 2022, as a result of initiatives that supported the reduction of fuel consumption, including:

- **Training of operators in a more eco-driving style:**
 - Reduced operator steering;
 - Elimination of empty runs;
 - Elimination of idling time;
 - Engine off when necessary;
 - Elimination of abrupt acceleration.
- **Use of machines equipped with "Start and stop" system;**
- **Use of machines equipped with ECO system.**

Furthermore, an analysis of the ratio of litres consumed on "operated and maintained rental" vehicles to turnover shows an improvement of 32 %. This means that as a result of the above-mentioned initiatives, the company has been able to consume less diesel but at the same time increase productivity and turnover.

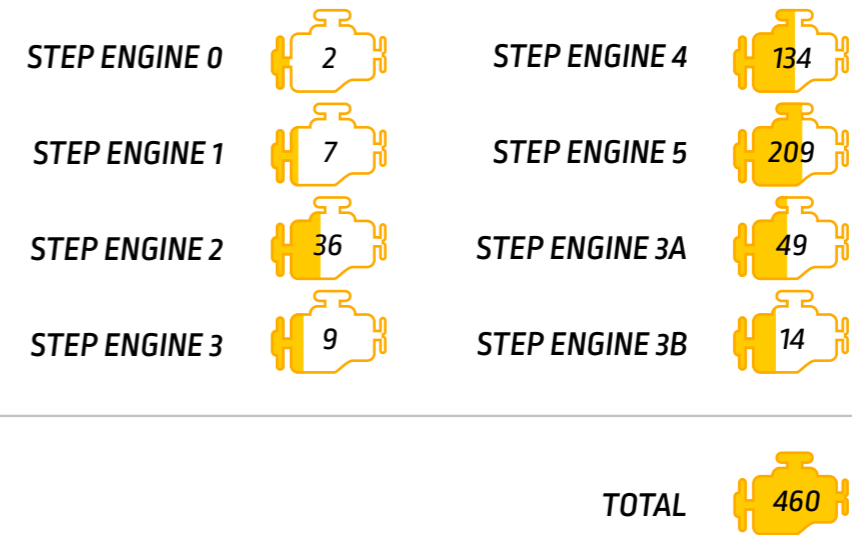
Diesel-powered vehicles are treated with ADblue, an additive that helps to improve the fuel and its emissions, optimising efficiency.

3.2.1.1 Sustainable logistics for combating climate change

La Cisa's core business consists of purchasing machines of all brands, configuring them according to customer requirements by fitting extra devices (magnets, clamps, telemetry control units) and selling the logistics and maintenance service.

Optimising logistics and maintenance workshops are among La Cisa's strategic priorities for 2022, with which the company aims to:

- **saturate the fleet to minimise empty journeys, eliminate waste and use return trips to handle more material;**
- **reduce fuel consumption through better utilisation of the vehicle and shorter journeys for the same tonnage;**
- **implement corrective actions and maintenance to avoid failures;**
- **set ECO mode on all vehicles.**



The issue of green repositioning is of particular concern to the management, which understands the importance of preparing its assets not only for the protection of the planet but also with the aim of responding to an ever-widening audience of stakeholders who demand the reduction of logistics-related emissions.

As part of its drive to decarbonise, La Cisa has long been active in managing a fleet of low-emission vehicles, adopting **vehicles equipped with anti-pollution systems already installed on the engines.**

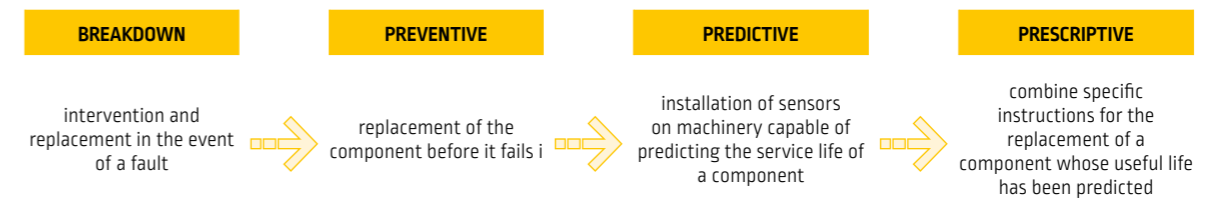
A low-emission fleet				
Vehicles replacement every 5-6 years after approximately 18,000 hours of use	Vehicle revamping	Installation of anti-pollution systems (filters, Adblue spray)	Purchase of vehicles in low-emission categories (Step 5 and Step 4 final)	Sustainable driving

According to the approved fleet replacement plan for the next three years, switching to Step V engine vehicles is estimated to reduce emissions of NOX and PM pollutants by approximately 2.7 tonnes.

Applying pressure sensors to the tyres allows for early intervention as tyre wear greater than 20% leads to higher fuel consumption. The company monitors and flushes the hydraulic oil at every service; this allows to remove impurities and extend the life of the oil and to prevent hydraulic component failures that could lead to spills or premature oil changes, so that there is less polluting material to dispose of.

Other small daily measures include, for example, starting and running the vehicles with the wheels always aligned.

The maintenance department uses a Telemetry System for the efficiency of vehicle consumption. This system monitors fuel consumption and limits waste and vehicle wear by activating power and speed limitation systems.



To date, La Cisa mainly carries out preventive maintenance. In the future, the company aims to use data from preventive maintenance to develop a predictive approach.

3.2.2 Emissions

Greenhouse gas emissions related to La Cisa's activities¹⁵ can be divided into direct and indirect emissions.



Direct emissions result from the direct combustion of fossil fuels, purchased for heating or to fuel transport vehicles.



Indirect emissions refer to the production of electricity imported and consumed by the company for electrical equipment, heating and lighting inside the buildings.

GREENHOUSE GAS EMISSIONS (tCO ₂ e)	2020	2021	2022
DIRECT EMISSIONS - SCOPE 1¹⁶			
Emissions from natural gas	13,8	18,7	15,6
Emissions from diesel consumption	12.648	21.007	18.903
F-GAS	-	-	-
Total Direct Emissions - Scope 1	12.662	21.026	21.026
INDIRECT EMISSIONS - SCOPE 2			
Emissions from electricity consumption (Location Based Method)	7,4	9,2	11,3
Emissions from electricity consumption (Market Based Method)	13,3	16,5	17,7
DIRECT AND INDIRECT EMISSIONS			
Total direct Scope 1 + indirect Scope 2 emissions - Location Based¹⁷	12.669	21.035	18.930
Total direct Scope 1 + indirect Scope 2 emissions - Market Based¹⁸	12.675	21.042	18.936

Ongoing efforts to reduce fuel consumption have resulted in a 10% drop in climate-altering emissions. Compared to the hours of use of "bare rental" and "operated and maintained rental" vehicles, the emission intensity decreased from about 35 kgCO₂e/h in 2021 to about 32 kgCO₂e/h in 2022.

3.2.3 Water

At La Cisa, water is drawn from the customer company's distribution system, which is why a loan-to-use agreement is often concluded from the beginning of the relationship.

Water enters into La Cisa's production processes to a small extent, specifically for vehicle washing, which is carried out in specific locations positioned on grids and recovery tanks, and for the toilets, sometimes located in the changing rooms of the client company to which La Cisa provides its services, and sometimes located within the areas on loan to La Cisa. For the offices of the Dalmine office at the Technological Innovation Hub, a water consumption of about 1359 m³ in the year 2022 is recorded.

¹⁵ Only emissions generated by energy consumption that La Cisa can monitor are taken into account: natural gas and electricity consumption as recorded at the Dalmine offices (POINT) and fuel consumption of the company fleet vehicles.

¹⁶ The emission factors used to calculate tCO₂e are taken from the DEFRA (UK Department for Environment, Food and Rural Affairs) database for the years 2020 - 2021 - 2022.

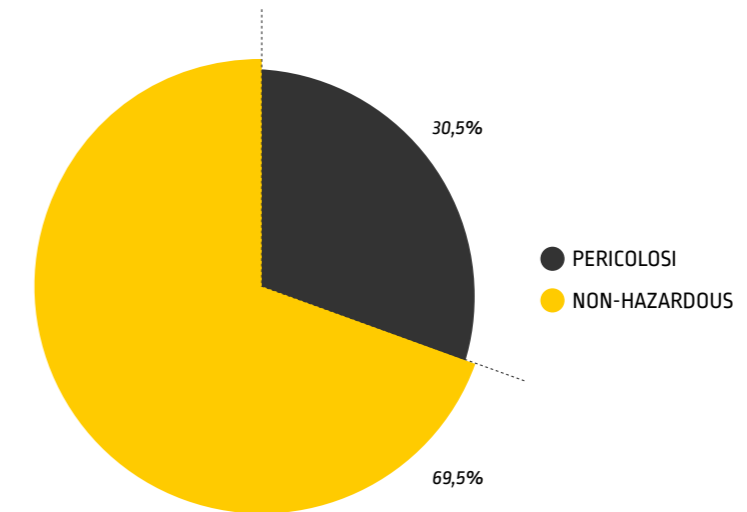
¹⁷ The emission factors used to calculate Scope 2 according to the market-based method are the European Residual Mixes "AIB".

¹⁸ The emission factors used to calculate Scope 2 according to the location-based method are the European Residual Mixes "AIB".

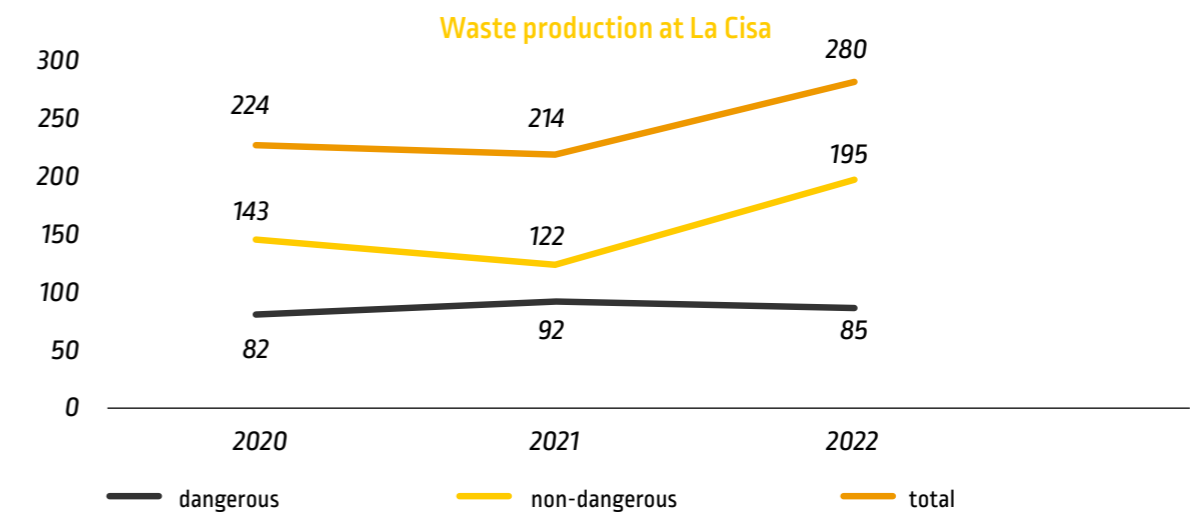
3.2.4 Waste

The main waste produced by La Cisa includes waste mineral oil or other motor oils, absorbent and filter materials, batteries, iron and steel. These are mainly wastes classified as non-hazardous and intended for disposal in their entirety. In 2022, hazardous waste account for 30.5% of all waste produced by the company.

2022 Supplier distribution percentage



Over the two-year period, there was a 59% increase in the generation of non-hazardous waste. This growth is due to the increase in workload compared to previous years, which is also confirmed by the increase in staff and hours worked. In the two years, hazardous waste decreased by -7%. Overall, the waste produced by the company increased by 31%. This variability in the result is due to the maintenance work that periodically becomes necessary.



4. SOCIAL RESPONSIBILITY



- Material issues reported
- Occupational health and safety
 - Research, development and innovation
 - Staff training and skills development
 - Quality and safety
 - Customer focus
 - Corporate Welfare
 - Internal and external communication
 - Promoting the role of women in societies in order to promote gender equality



- 2 - DEFEATING HUNGER
- 3 - HEALTH AND WELL-BEING
- 4 - QUALITY EDUCATION
- 8 - DECENT WORK AND ECONOMIC GROWTH
- 9 - BUSINESS, INNOVATION AND INFRASTRUCTURE

- 2022 Key Achievements
- Almost 90% of employees have permanent contracts
 - The total number of hours of health and safety training in 2022 is 3597.
 - La Cisa offered employees 4,862 hours of training in 2022
 - Among the 19 women employees at La Cisa: two were promoted to the role of coordinators of the relevant department, eight received a salary increase in order to close the existing gap between male and female salaries, eight were involved in a "company bonus" project for achieving tactical objectives
- Main objectives for the future
- La Cisa is committed to the goal of ZERO INJURIES
 - La Cisa is committed to excellent training and the most innovative equipment for all its employees and collaborators
 - La Cisa is continuously promoting the role of women in society and gender equality

La Cisa Trasporti Industriali S.r.l. considers its employees to play a central role in the sustainable success of the business and bases its relations with them on trust and mutual respect, and on constant dialogue.

In line with this approach, the Company maintains stable and continuous relations with trade unions, including company trade unions, in order to ensure participatory dialogue and shared decisions on social issues concerning the Company.

The Company promotes meritocracy in its management of people and combats all forms of discrimination on the basis of age, gender, sexual orientation, state of health, ethnicity, nationality, political opinions and religious beliefs of individuals.

The Human Resources Department is responsible for human resources and is in charge of policy-making, organisation and administrative and disciplinary management of personnel matters.

The provisions of the law, including those of the National Collective Labour Agreement (CCNL)¹⁹, and the company's internal measures, such as the Code of Ethics and the company's supplementary contract²⁰, are indispensable in personnel management, especially on aspects such as:

- **personnel selection, from the identification of the person to the recruitment contract;**
- **management of personal data, respecting and protecting privacy;**
- **evaluation of individual performance;**
- **preparation of individual competence development plans;**
- **planning of the training offered with a view to enhancing know-how and improving performance.**

¹⁹ The Company has recourse to the National Collective Labour Agreement (CCNL) for the Mechanical Engineering and Plant Installation Industry - delivered in copy to each new employee and to all personnel in force on the occasion of contract renewals - and to the National Collective Labour Agreement (CCNL) for executives of companies producing goods and services.

²⁰ The Company Code of Ethics (Ref. Chapter 1. Corporate Governance and Responsible Supply Chain Management) is available on the company website and a copy is given to all newly recruited employees. Other measures internal to the company that affect the management of the person are: the general part of Model 231 (Ref. Chapter 1. Corporate Governance and Responsible Supply Chain Management).

In particular, La Cisa applies to all its employees the National Collective Labour Agreement (CCNL) for the metalworking sector for workers in the private metalworking and plant installation industry.

Inadequate personnel management may be the subject of specific reports by employees and collaborators of the Company, under the whistleblowing mechanisms (Ref. Chapter Economic Performance, section on Fiscal Management) or the procedures provided for by law. Workers are, however, allowed to contact their supervisor or the Human Resources Department directly to share reports or requests.

4.1 The La Cisa team

La Cisa strongly believes in the value represented by the professionalism and competence of its employees, in particular the relationship with its staff is based on four pillars:

- **Progress: optimising synergies among employees and joining the experience of senior company resources with the open-mindedness of new staff ensures constant development of human capital.**
- **Sharing: testing and verifying best practices and sharing them in the different branches supporting the reduction and elimination of errors and accidents for the optimisation of resources and production efficiency.**
- **Participation: using the tools made available by the Company (QHSE) promotes the participation of all personnel in observing, actively and proactively supervising in compliance with the pillars, procedures and instructions provided.**
- **Training: continuously improving the intrinsic potential, also through the Academy project, makes it possible to optimise the quality of the working environment by increasing the company's profitability.**
- **Enhancement and empowerment: enhancing the skills of each individual through on-the-job training activities delivered by senior to junior staff, fostering the creation of back-up figures.**

4.1.1 Staff composition

As at 31 December 2022, the Company's workforce consisted of 314 employees, 21 an increase of 13.76% compared to 276 in 2021.

La Cisa's workforce is fairly balanced in terms of the age of individual employees: 58% are between 30 and 50 years old, while the under-30 and over-50 age groups account for 22% and 20% of the total, respectively. Female employees account for only 6% of the workforce (19 women), reflecting the nature of jobs that historically attract male staff. However, it can be seen that this percentage increases to 40% for the particular category of office workers.

Table 1. Employees by type of qualification and age group.

EMPLOYEES BY PROFESSIONAL FIGURE AND AGE GROUP												
	2020				2021				2022			
	< 30 years	30-50 years	>50 years	Total	< 30 years	30-50 years	>50 years	Total	< 30 years	30-50 years	>50 years	Total
EXECUTIVES	0	0	0	0	0	0	0	0	0	0	0	0
	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
MIDDLE MANAGERS	0	4	1	5	0	4	1	5	0	5	0	5
	0%	2%	0%	2%	0%	1%	0%	2%	0%	2%	0%	2%
WHITE-COLLAR EMPLOYEES	16	16	8	40	13	20	7	40	15	20	7	42
	7%	7%	3%	17%	5%	7%	3%	14%	5%	6%	2%	13%
BLUE-COLLAR WORKERS	65	85	43	193	58	139	34	231	55	156	56	267
	27%	36%	18%	81%	21%	50%	12%	84%	18%	50%	18%	85%
TOTAL	81	105	52	238	71	163	42	276	70	181	63	314
	34%	44%	22%	100%	26%	59%	15%	100%	22%	58%	20%	100%

21_ The data are reported with the methodology of calculating personnel 'per head' and as 'heads' as the average for the reporting period

Tabella 2. Dipendenti per tipo di qualifica e genere.

EMPLOYEES BY PROFESSIONAL FIGURE AND GENDER ²²									
	2020			2021			2022		
	Woman	Man	Total	Woman	Man	Total	Woman	Man	Total
Executives	0	0	0	0	0	0	0	0	0
Middle managers	0	5	5	0	5	5	0	5	5
White-collar employees	14	26	40	15	25	40	17	25	42
Blue-collar workers	1	192	193	1	230	231	2	265	267
TOTAL	15	223	238	16	260	276	19	295	314

As proof of the commitment to ensure and strengthen the stability of employment relationships and to invest with a long-term perspective in human capital, also in the financial year 2022, almost 90% of La Cisa's workforce is under permanent contracts (percentage compared to the average workforce of 275

employees over the three-year period under consideration). In fact, La Cisa's daily commitment consists in stabilising contracts and retain employees.

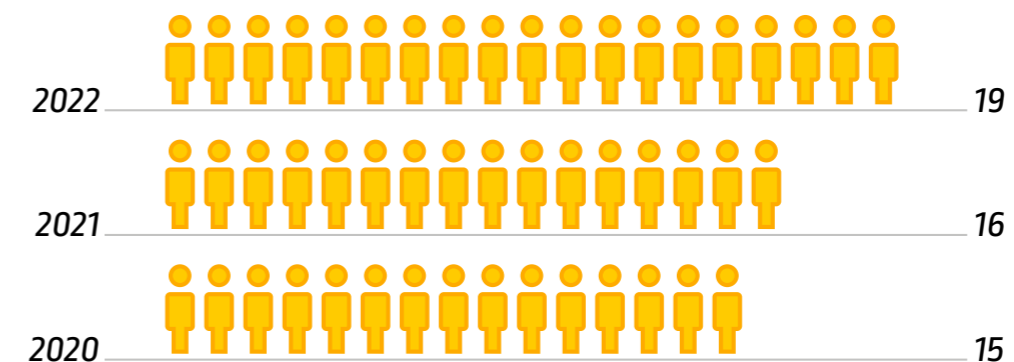
There is a proportionally lower number of part-time contracts as there are no organisational needs that require their use; however, the company does follow up on any requests from employees to activate this type of contract.

No significant fluctuations in the number of employees are recorded, as La Cisa has experienced regular and positive growth in recent years, despite the Covid-19 period, both in terms of production and consequently also in terms of personnel.

Table 3 - Employees by type of contract and gender

EMPLOYEES BY TYPE OF CONTRACT AND GENDER									
	2020			2021			2022		
	Woman	Man	Total	Woman	Man	Total	Woman	Man	Total
Open-ended	15	213	228	14	229	243	16	257	273
Fixed-term	0	10	10	2	31	33	3	38	41
Full-time	12	222	234	13	257	270	18	294	312
Part-time	3	1	4	3	3	6	1	1	2
TOTAL	15	223	238	16	260	276	19	295	314

FOCUS: Growth of WOMEN in the company



22_Gender as specified by the employee.

% EMPLOYEES BY TYPE OF CONTRACT

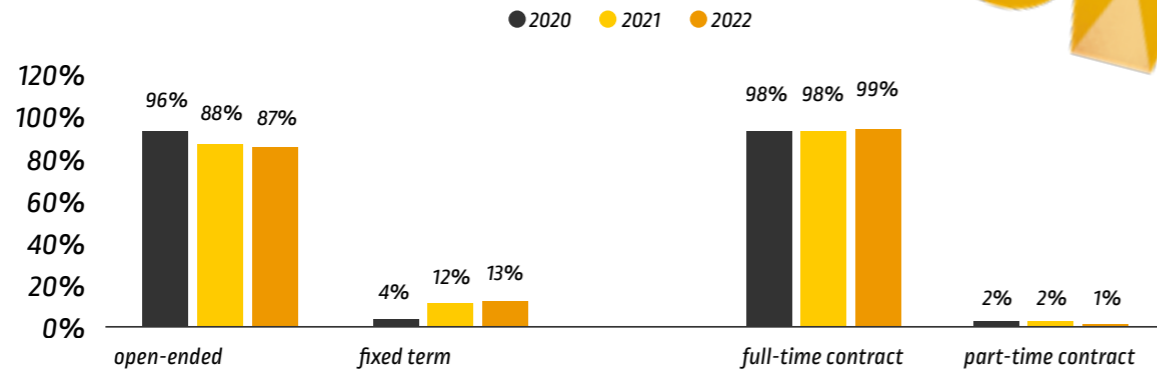


Chart 1 - % of employees by type of contract in 2020-2021-2022

The 33 non-employed workers (down from the 2021 financial year) registered in 2022 work for La Cisa as interns and trainees, temporary workers and self-employed workers with duties mainly as:

- *logistics operators who drive company and material handling vehicles within companies;*
- *mechanical operators who are responsible for the maintenance of work equipment.*

Almost all job placements take place in a direct and automated way through the ALLIBO system, which shares open positions on different temporary employment platforms. However, there are no significant fluctuations and the number of non-employed workers is adequate in view of the number of employees.

Table 4. Non-employed workers by type of contract and gender

	NON-EMPLOYED WORKERS BY TYPE OF CONTRACT BY GENDER								
	2020			2021			2022		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Interns and trainees	4	2	6	2	4	6	3	2	5
Temporary workers	0	14	14	1	27	28	0	26	26
Self-employed workers	2	0	2	2	0	2	2	0	2
TOTAL	6	16	22	5	31	36	5	28	33

New hirings are carried out in compliance with the legal regulations concerning labour relations and the relevant National Collective Labour Agreement (CCNL) regulations. The human resources manager carries out a selection of candidates aimed at assessing the actual possession of the aptitude and professional requirements for the position to be covered and operates in constant compliance with equal opportunities, the principle of non-discrimination and the regulations governing the use and processing of personal data.

Table 5. Incoming and outgoing turnover

2020	WOMEN				MEN				TOTAL
	< 30 years	30-50 years	> 50 years	Total	< 30 years	30-50 years	> 50 years	Total	
No. of employees	6	7	2	15	75	98	50	223	238
No. of new hires	1	2	0	3	12	25	6	43	46
No. terminated	0	0	1	1	7	20	12	39	40
Incoming Turnover Rate	17%	29%	0%	20%	16%	26%	12%	19%	19%
Outgoing Turnover Rate	0%	0%	50%	7%	9%	20%	24%	17%	17%

2021	WOMEN				MEN				TOTAL
	< 30 years	30-50 years	> 50 years	Total	< 30 years	30-50 years	> 50 years	Total	
No. of employees	5	9	2	16	66	154	40	260	276
No. of new hires	3	2	0	5	23	76	23	122	127
No. terminated	0	3	1	4	8	27	10	45	49
Incoming Turnover Rate	60%	22%	0%	31%	35%	49%	58%	47%	46%
Outgoing Turnover Rate	0%	33%	50%	25%	12%	18%	25%	17%	18%

2022	WOMEN				MEN				TOTAL
	< 30 years	30-50 years	> 50 years	Total	< 30 years	30-50 years	> 50 years	Total	
No. of employees	9	9	1	19	61	172	62	295	314
No. of new hires	4	1	2	7	26	32	8	66	73
No. terminated	2	3	2	7	12	41	17	70	77
Incoming Turnover Rate	44%	11%	200%	37%	43%	19%	13%	22%	23%
Tasso di Turnover in uscita	22%	33%	200%	37%	20%	24%	27%	24%	25%

In 2022, as shown in the table above, the Company hired 73 employees, down from 2021, as the number of hires in the previous year was due to the opening of the new logistics department at Acciaierie D'Italia in Taranto following the signing of a new contract. This is why the incoming turnover rate is decreasing, at 23% compared to 46% in 2021. The outgoing turnover rate, on the other hand, is 25%, up from 2021.

INCOMING AND OUTGOING TURNOVER IN THE 2020-2021-2022 THREE-YEAR PERIOD

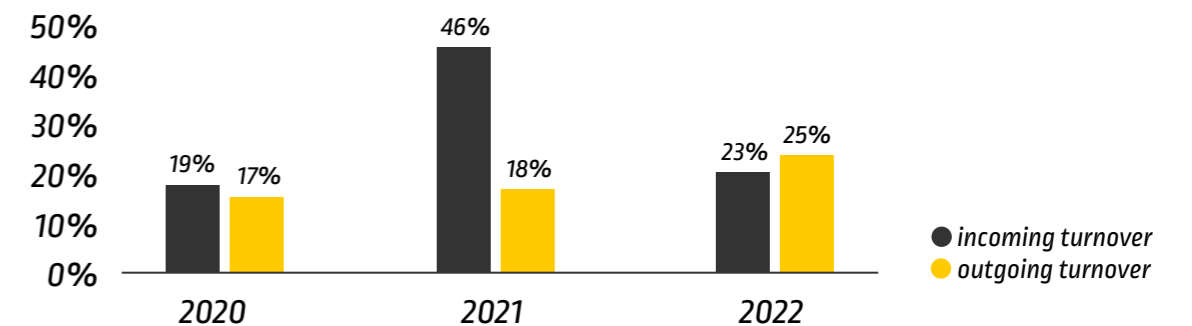


Chart 1 Incoming and outgoing turnover in 2020-2021-2022 three-year period

The data on the fluctuation of turnover rates over the years is shown in the chart above. As a result of the sale of a business unit related to an activity carried out at the Ravenna site in 2022, eight employment contracts were "transferred".

NettJobLab

As proof of La Cisa's commitment to fostering the growth of the region and the employability of unemployed young people or jobseekers, the company participated in an orientation and meeting project with possible candidates last December.

The initiative took place through **Manpower Italy** in collaboration with Visionary, which, in addition to La Cisa, involved other virtuous entities in the Bergamo area. The meeting allowed La Cisa to identify promising candidates in order to cope with the difficulties that companies face in finding people with skills and at the same time to give an opportunity to possible candidates to test themselves and emerge.

Below is data on the use of parental leave by the Company's employees, broken down by gender.

PARENTAL LEAVE	2020			2021			2022		
	Woman	Man	Total	Woman	Man	Total	Woman	Man	Total
Employees who were entitled to parental leave	1	14	15	1	8	9	1	15	16
Employees who have taken parental leave	1	14	15	1	8	9	1	15	16
Employees who returned to work during the reporting period after taking parental leave	1	4	15	0	6	6	0	13	13
Employees who should have returned to work during the reporting period after taking parental leave	1	14	15	1	7	8	1	15	16
RETURN RATE	100%	100%	100%	0%	86%	75%	0%	87%	81%
Employees who returned to work after taking parental leave and who are still employed by the organisation in the 12 months following their return	1	2	3	0	9	9	0	6	6
RETENTION RATE	N/A	N/A	N/A	0%	64%	60%	0%	100%	100%

During 2022, the rate of return to work²³ of those who took parental leave was 60%, while the retention rate²⁴ was 100%. These data are the result of the autonomous choices of employees who took parental leave at La Cisa

4.1.2 Occupational health and safety

LLa Cisa Trasporti Industriali S.r.l. considers it as its duty, as well as qualifying, to consistently pursue **the highest levels of occupational health and safety.**

The company implements an **integrated Quality and Safety Management System** based on ISO 9001 and ISO 45001²⁵. Although this system is a voluntary tool, it is in fact an access requirement for participation in tenders or for qualification in the supplier registers of many major contracting stations. The activities covered by the management system are:

- **industrial handling for the steel sector and large industry in general;**
- **industrial vehicle rental and technical assistance;**
- **vehicle repair shop;**
- **design and delivery of training courses.**

100% of La Cisa's employees, from staff members to mechanics and logistics operators, are covered by the management system.

²³ The rate of return to work gives the percentage of employees who returned to work after taking parental leave.

²⁴ The retention rate provides the same data as the rate of return to work but 12 months after the end of parental leave.

²⁵ The first ISO 9001 certification was obtained in 2005 while the ISO 45001 certification was obtained in 2015.

RISK ASSESSMENT

Hazard identification and risk assessment is carried out by the Employer (DL) with the cooperation of the Prevention and Protection Service Manager (RSPP).

The HSE department within the organisation is responsible for identifying, assessing and reducing the highlighted occupational health and safety risks. The quality of the processes is ensured by qualified HSE personnel, regularly trained as Health and Safety Manager (RSPP)/Prevention and Protection Service Officer (ASPP), and regularly updated through attendance at specific training courses and participation in seminars and conferences.

The "Risk Assessment Document" is prepared for each operating site and for the administrative site (offices), with the collaboration of the respective Area Managers, Managers, and the Competent Doctor, with the consultation of the Workers' Safety Representative (RLS) in accordance with the methods envisaged by the regulations in force and a special management system procedure (PRO 90.01 Risk Management, Identification and Assessment).

Risk Assessment Documents are shared with the staff at each site and stored both on the QHSE Portal and on the company network. Documentation on sharing with the various sites is also stored in QHSE.

The organisation analyses and determines the risks or opportunities that may occur, analysing:

- **organisational context**
- **economic context**
- **stakeholders involved**
- **supplies**
- **innovative context**
- **regulatory aspect**
- **resources**







The company uses the MOD 10 System Risk and Opportunity Context Assessment, developing an analysis process through the following elementary steps:

- 1. Identification of risks associated with the context and each process;**
- 2. Assessment of the probability of occurrence and consequences associated with risk scenarios defined as the product of the probability (P) of occurrence and the consequences produced (I)**
- 3. Calculation of the risk level using the formula $R = P \times I$.**

In general, the tools La Cisa uses to identify the presence of hazards to workers, assess risks and investigate accidents include annual inspections and mechanisms for collecting reports.



The main hazards identified and assessed in connection with the activities carried out at Group sites and the related measures to prevent and reduce these risks include:

TYPE OF RISK	CONTAINMENT MEASURES
 MACHINERY AND VEHICLES MOVING IN OPERATIONAL AREAS	For machine and vehicle handling tasks in the operational areas, La Cisa implemented safe walkways and made the operators wear high visibility clothing, safety shoes, helmet and goggles.
 SUSPENDED LOADS, FALLING OBJECTS FROM HEIGHT	In operational areas, space delineations were implemented, safe working areas and routes were identified, and effective communication to department heads was institutionalised in order to manage interference. In addition, specific training was carried out and specific PPE was used by all operators.
 CRUSHING, IMPACT AND COMPRESSION	To mitigate the risk of crushing, shocks, impacts and compressions, operators were trained on the specific risk. It is mandatory to stay out of range of the vehicle at all times (do not stop and/or pass under any suspended loads) and to report any breakdowns or malfunctions. The operator is also obliged to stop work immediately if any means or persons are present within the range of the work vehicle.
 COLLISIONS AND ACCIDENTS, MOVING BY VAN OR SERVICE CAR	The vehicles are periodically inspected and overhauled in accordance with current regulations and the use and maintenance manual.
 MATERIAL HANDLING, LOSS OF LOAD, OVERTURNING	For material handling, the operator uses fork lifts equipped ²⁶ with forks and a magnetic system. The operators were properly trained and instructed in the use of the equipment. Operators, in addition to what is required by current legislation, attend an additional advanced course in forklift operation.
 SLIPPERY SURFACES, TRIPPING, SLIPPING, FALLING DOWN, BUMPING	The risk of slipping, tripping, falling down and bumping can be caused by the presence of blasting dust in the vicinity of the sandblaster. A special non-slip mat was therefore placed in front of the sand supply "tank", an area where the slip hazard is highest. In addition, during transfers only safe routes are used when moving the overhead crane, paying close attention to any obstacles and uneven surfaces. Operators use high safety shoes with non-slip soles.

²⁶ Type of vehicles used by La Cisa.

ANNUAL INSPECTIONS

The Quality and Safety department plans annual inspections to cover the whole year, all sites and all departments. RSPPs and ASPPs, but also supervisors, technical employees and staff are called upon to conduct such inspections, with particular attention to the following aspects:

- **tidyness and cleanliness of the work area**
- **knowledge of and compliance with the procedure**
- **verification of vehicles and equipment**
- **use of Personal Protective Equipment (PPE)**
- **documentary verification**
- **chemical control**
- **behavioural control (use of PPE and compliance with safety rules)**
- **waste management.**

On-site visits and inspections are aimed at identifying any critical issues and monitoring compliance with safety/health/environmental requirements.

All inspections, dedicated meetings and system documents are recorded on the HSE Portal and shared with relevant personnel. In the event of critical or erroneous behaviour by the personnel, the procedure for recording anomalies and related action plans is initiated, developed with a view to preventing the recurrence of anomalies that could lead to accidents or injuries.

REPORTS

All employees may report anomalies concerning irregular behaviour by internal staff or third parties, materials and equipment, products, processes and services that may have a negative impact on occupational health and safety, quality and the environment.

Reports are collected by supervisors, site managers, staff or quality and safety engineers, and depending on the scope, the event is opened on the QHSE Portal,

Workers, specifically managers/supervisors, have the Portal at their disposal for reporting anomalies/events that are then managed by the organisation and in particular analysed by the HSE manager. There are 4 Workers' Safety Representatives (RLS), subdivided over the various areas that geographically group the organisation's offices, located throughout Italy. The names and contact details of the Workers' Safety Representatives (RLS) are regularly indicated in the organisation chart, which is displayed on all notice boards in all La Cisa departments and offices. Workers' Safety Representatives (RLS) have direct contact with RSPPs and ASPPs, they have the possibility to communicate anonymously about reports received from workers.

Workers also have the possibility of directly contacting the RSPP and ASPP, who are also indicated on the organisation chart with their contact details.

ZERO INJURIES

As proof of the commitment and reliability with which La Cisa handles the issue of Health & Safety, the tactical 2022 objectives also include ZERO ACCIDENTS. This objective consists of three fundamental pillars:

- **Sharing**
- **Surveillance**
- **Training**

Each of the three pillars sets specific goals to be pursued in order to be able to better monitor the achievement of the objective.

SHARING

1. Increase the **number of risk reports and corrective/preventive actions**;
1. Hold one **meeting per month** sharing near misses and accidents to raise awareness among all La Cisa staff;
2. Share the procedures/rules/instructions with all employees and raising their awareness on compliance.

SURVEILLANCE

1. Increase the **number of inspections** in relation to the hours worked;
1. Decrease the **frequency of injuries**;
1. Decrease the **severity** of injuries.

TRAINING

1. Carry out training analysis by inspecting and monitoring the "competence-safety" of existing trainings.
2. The company informs and trains its workers on risks and hazards, provides PPE, delivers training, and all the tools and equipment needed to perform their work safely.

The operating instructions shared with workers contain preventive measures that workers must implement in the event of danger, such as stopping work and removing themselves from situations in the workplace that they consider could cause occupational injuries or illnesses.

During the sharing meetings, as recorded in the minutes stored in the system, this is emphasised as both an obligation and a right for all workers.

"Keep your focus" campaign

Keep your focus is an awareness-raising campaign implemented via e-mail and focusing on specific health and safety issues for the Organisation. Site operators are obliged to share it with all subordinate personnel and record the sharing on the HSE Portal as per practice.



ACCIDENT INVESTIGATIONS

In the case of incidents, the company's objective is to resolve the event by means of a thorough analysis of the causes and the identification of effective actions to prevent the event from reoccurring.

When an event, accident or incident occurs, it is promptly classified and recorded on the QHSE Portal with supporting documentation; the system then guides the user through the following steps:

1. Analysis of the causes of the recorded event: in this phase, percentage values are assigned to the causes that contributed to the occurrence of the event; the investigation is then carried out by a competent HSE employee and is then checked and approved by the "technician" who is a colleague competent in the area affected by the event
2. definition of an action plan to eliminate/mitigate all causes of the event. The person in charge of the Action Plan must check that they are all applicable and consistent
3. verification of its effectiveness: a verifier, designated according to the department and area under consideration, has the task of verifying the actual effectiveness of the actions undertaken by the various workers in charge of implementing them; this figure usually comes from the quality and safety department.

closure and event notification - All HSE files are shared with all relevant users, the Employer and site managers via a distribution list.

At the same time as the file is opened in the management system, the management is alerted as well as the HSE Manager, who takes over the file and carries out a detailed analysis of the event in cooperation with the operational staff, the managers and the relevant departments (e.g. the maintenance department for incidents related to vehicle maintenance activities).

Events are then always shared either through safety meetings with operational staff by those directly responsible or by the RSPP/ASPP, or through the quarterly meetings that are organised by the HSE Department with all site managers, area managers and management. They then have the obligation to extend the sharing with their subordinate staff by verbally.

OCCUPATIONAL MEDICINE SERVICES

The La Cisa HSE Department deals with occupational health and safety issues, relying for health surveillance on qualified professional offices located throughout the territory and on a competent doctor with a coordinating function based in Bergamo.

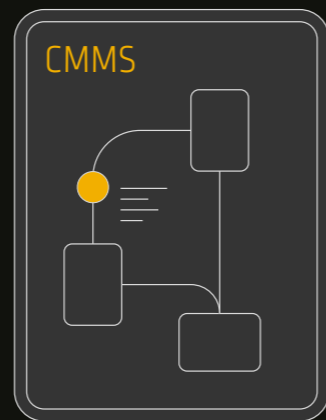
Among its various tasks, the department:

- **collaborates with studies to draw up the Health Surveillance Plan (HSP)**
- **manages medical examinations and specific evaluations**
- **dialogues with the various Competent Doctors**
- **collects health certificates**
- **communicates prescriptions/limitations to the various department heads**
- **supervises the application of prescriptions/restrictions**
- **collects feedback and reports from workers on the service provided by the practices and competent doctors**
- **changes doctor/office in case of inefficiency or superficiality**
- **answers questions from workers who contact him/her directly or through the direct supervisor**
- **establish additional medical examinations**
- **organise follow-up visits in the event of absences > 60 days**
- **make job/site changes if necessary**

The appointed competent doctors carry out inspections at the various branches, approve the Risk Assessment Documents and specific assessments and supplement the Health Surveillance Plan (HSP) in consideration of the evidence collected.

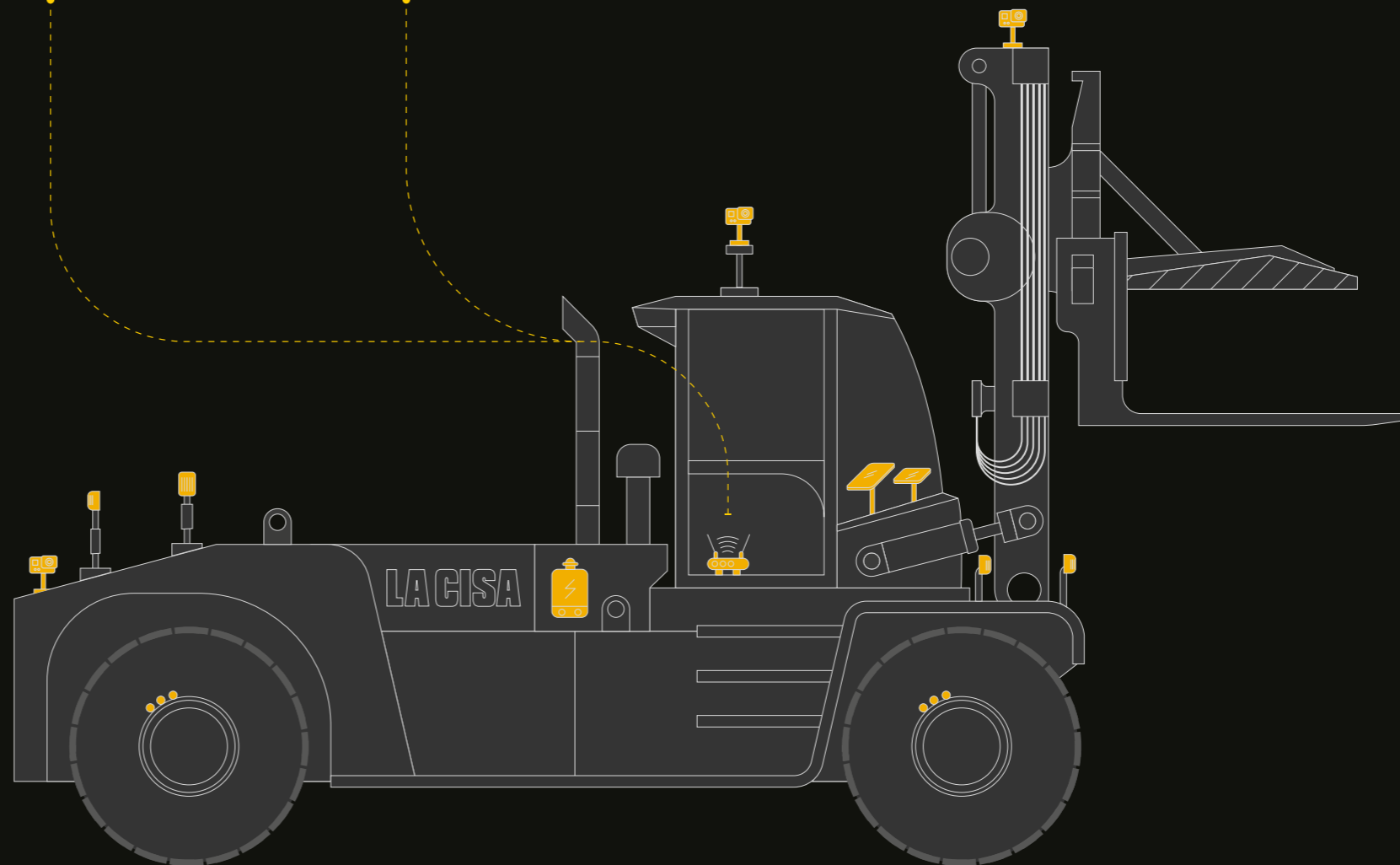
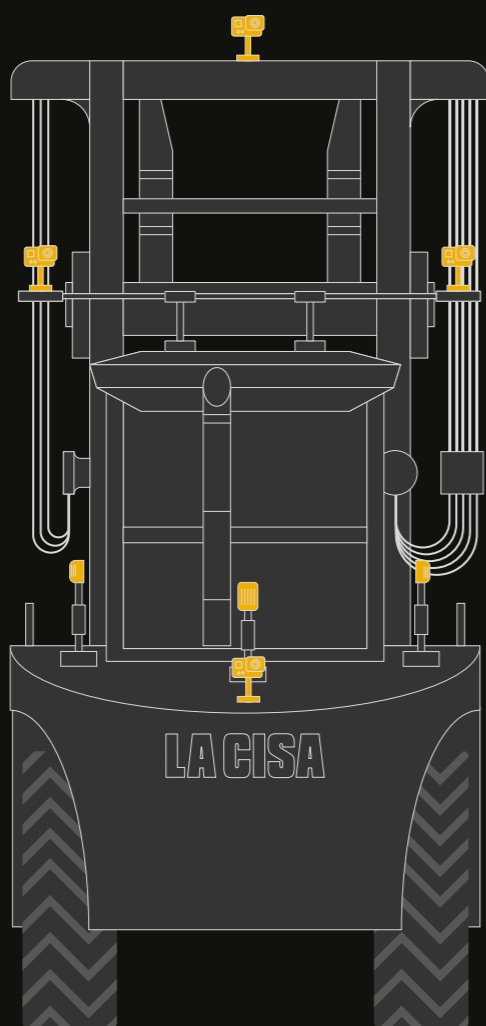
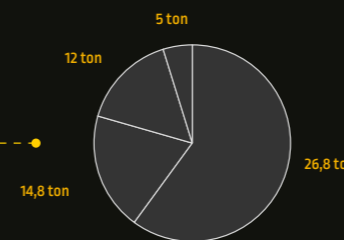
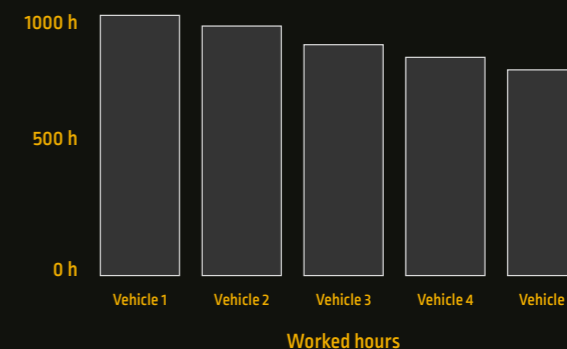
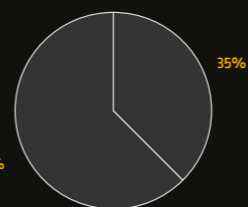
Any information on the health status of workers is handled with strict confidentiality: certificates of competence are only viewed by authorised HSE personnel, and the strictly necessary information (restrictions and prescriptions) is communicated only and exclusively to the managers of the employee concerned. The organisation is not, under any circumstances, made aware of the details of the results of examinations and tests and of pathologies that lead to the allocation of prescriptions or limitations. In the case of pre-employment examinations, only the result of the assessment is communicated to the personnel department, while the notes are communicated by separate e-mail to those concerned.

OUR ADDED VALUE ON INDUSTRIAL VEHICLES



TMS

- ID = 80
- Name = Mezzo 385
- Type = Sollevatore
- Coordinates = 45,637 9,603
- Time = 10:56:04
- Status = load
- Total load = 9.302
- Total Km = 7970



Anti-collision tag

Engine control unit

360° camera

Tyre Pressure Sensors

Tablet

Anti-collision tablet

Vehicle data communication control unit

La Cisa vehicle safety

Through cross-cutting maintenance optimisation, La Cisa monitors the condition of its vehicles and limits breakdowns, analyses their causes, and carries out both corrective and preventive actions. The maintenance department uses economic and technical indicators in particular to assess the performance of the fleet.

- **Economic indicators:** expenditure on labour and spare parts weighted against the hours worked by the fleet;
- **Technical maintenance indicators:** mean time between two failures, percentage of corrective maintenance per failure;
- **Availability indicators:** fleet availability percentage calculated on the ratio of machine working hours to idle hours;
- **Maintainability indicators:** time to resolve the inefficiency of a faulty machine (average down time).

The monitoring of these indicators also has important positive effects on the health and safety of both La Cisa operators and customers who hire the vehicles on a "bare rental" basis (vehicle rental without the operator).



Research, development and innovation at La Cisa

Every year, La Cisa dedicates a significant portion of its investments to Industry 4.0, adopting technologically advanced solutions for intelligent, flexible and connected logistics management.

The solutions adopted by La Cisa:

CMMS (Computerized Maintenance Management System), a computer system used to organise and track all preventive and corrective maintenance activities. Its features include: A CMMS offers a range of functionalities that include:

- **Machine management**, to create a complete machine inventory, complete with detailed information, technical data, history, planned maintenance and associated documentation.
- **Maintenance planning**, to implement preventive maintenance programmes for vehicles, defining the activities to be performed, the timing and the resources needed. It helps to plan and assign maintenance work to staff according to skills and availability.
- **Work request management**, to send out work requests for corrective maintenance or unplanned maintenance activities. The CMMS records requests, assigns tasks to the appropriate technicians and keeps track of progress.
- **Inventory and purchasing management**, to monitor and manage the stock of spare parts and materials needed for maintenance. It can automatically generate purchase orders when stocks reach certain minimum levels.
- **Performance monitoring and reporting**, to collect maintenance data such as downtime, repair time, maintenance costs, etc. This data can be used to generate reports and analyses on the performance of assets and the maintenance department as a whole.

TMS (Tracking Machine System) is an innovative telemetry system installed on vehicles that collects useful data and is able to operate on vehicle functions thanks to automated systems, in addition, monitoring via GPS of the location of the vehicles and the kilometres travelled, minimises unladen trips, saving time and costs.

Some of the features of the TMS:

- **speed limiter on geographical areas;**
- **locking the vehicle in the event of unsafe loading**
- **remote control of impacts with the help of accelerometers and vehicle-mounted cameras.**
- **monitoring the location of vehicles and kilometres travelled**
- **real-time communication between the logistics department and the maintenance workshop**
- **recording of all data relating to the use of our vehicles**
- **monitoring the correct use of means**
- **integration with other features such as speed limitation by region and Start & Stop system**
- **constant vehicle monitoring and diagnostics in order to prevent breakdowns and optimise the maintenance process**
- **analysis and reporting to monitor transport performance, evaluate operational efficiency, driving style, identify areas for improvement and make informed data-driven decisions.**

With the data received from the TMS, it is possible to measure and display operational effectiveness and make decisions to improve the quality and efficiency of handling, saving time and eliminating waste.



Intelligent Cameras are placed on La Cisa vehicles and enable them to record working areas in order to detect obstacles, recognise signs, monitor safety distances between the vehicle and other vehicles or surrounding objects, alert the operator if the safety distance is violated, and warn about the risk of collisions through visual or audible warnings.

Collision avoidance tags are another important device that help protect the safety of operators and customers by reducing the risk of collisions and providing early warnings to drivers to take necessary action. Through RFID (Radio Frequency Identification) tags or Bluetooth, these devices monitor the distance between vehicles and detect potential collision situations. They work by emitting radio signals that can be detected by other vehicles or surrounding structures. Some features of anti-collision tags include proximity alarm, automatic braking and blind spot monitoring.

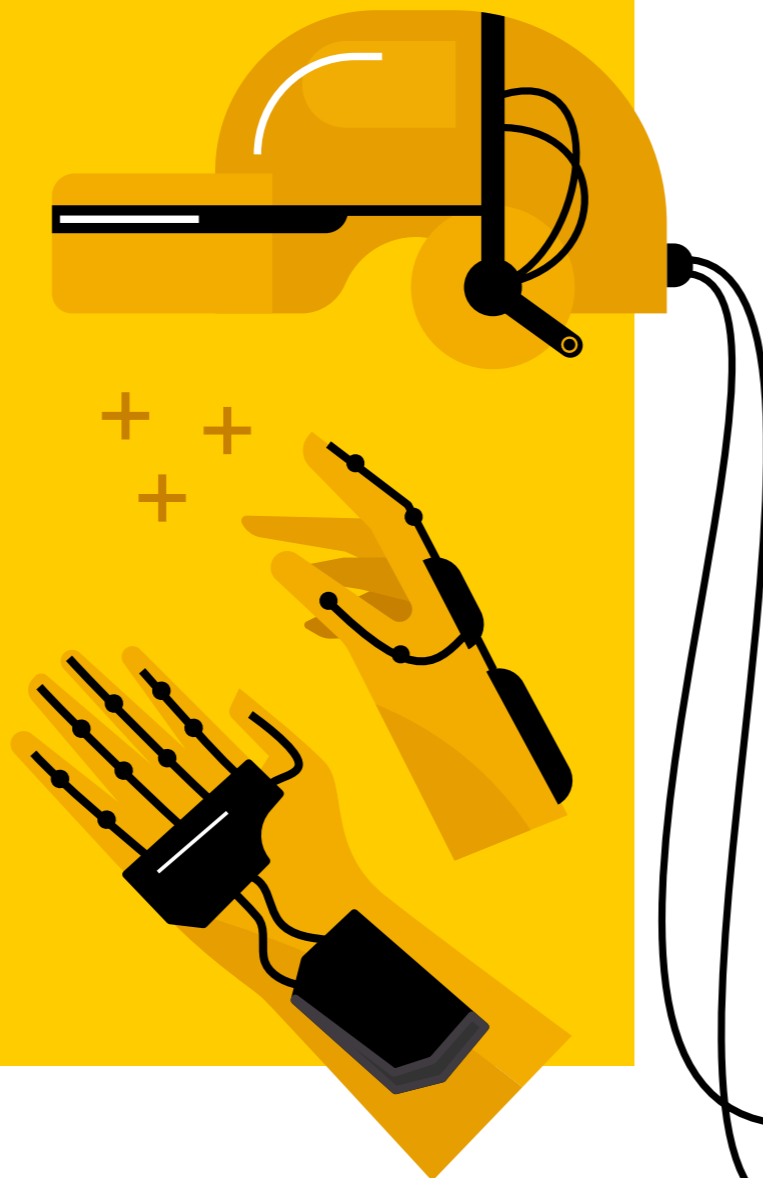
The simulator developed by **BTR SIMULATORS SRL** for La Cisa has a series of scenarios - understood as various combinations of work yards with the relevant logistical means and different types of load to be handled - that allow operators to be trained with an evaluation system that, at the end of the session, provides a score constructed during the execution of virtual handling manoeuvres without any constraint to follow a predetermined path.

The transportable multipurpose simulation system developed for La Cisa allows the training of operators in the correct handling without the use of the real vehicle and the saving of emissions into the atmosphere, as well as the management of high-risk situations in total safety. **Thus, the main aims of the simulator are to increase safety levels through the direct involvement of workers in active and innovative training and to reduce emissions due to the non-use or limited use of the real vehicle for training and instruction activities.**

Over the past year, an innovative reward system with different paths and performance indicators built on specifications defined by La Cisa instructors and operators has been added to an already high-performance system.

The scoring system, which is crucial for learner motivation and active participation in training, adds points in the case of correct manoeuvres, also deducts points in the case of incorrect manoeuvres. The amount of points awarded is configurable by the instructor for each different type of evaluation, as well as thresholds or parameters customising conditions and the formulas used to assign points.

The upgrading activities that were carried out involved the development of additional software functionalities related to the scoring system according to specifications requested by La Cisa to make the exercise experience similar to a video game test and encourage the active participation of workers in training and refresher courses.



TRAINING

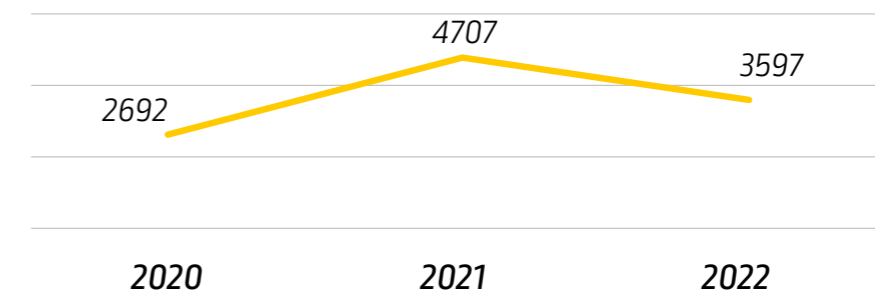
With a view to prevention, La Cisa provides its staff with monthly training courses on occupational health and safety in compliance with the provisions of Legislative Decree no. 81 of 9 April 2008 (general and specific training) and the State-Regions Agreement of 21 December 2011 (other training).

During the financial year 2022, the Company provided a total of 912 hours of health and safety training, between general and specific training. Participation in the training courses increased significantly in the years 2021-2022 (174 and 140 participants respectively), from the much lower figure of 2020 (52 participants); with the onset of the COVID-19 pandemic, it was not possible to organise the courses regularly. In general, an average of 8.7 hours each person in 2020, 7.5 in 2021 and 6.5 in 2022 was recorded over the three-year period.

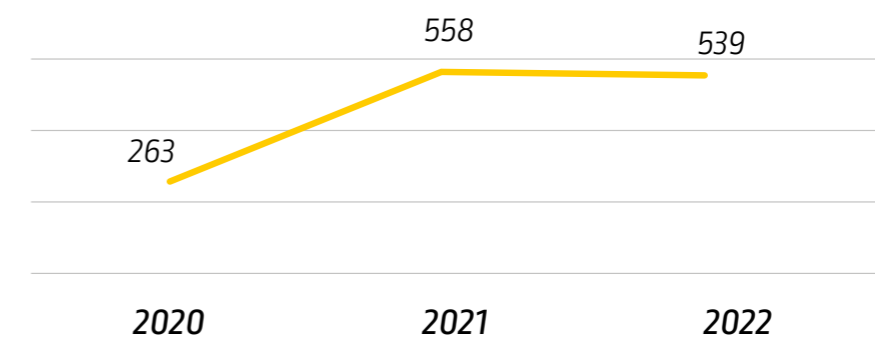
Details of the hours and number of participants in the training activities are given below.

TYPE OF TRAINING	FY 2020		FY 2021		FY 2022	
	Hours	Participants	Hours	Participants	Hours	Participants
General training	64	16	252	63	144	36
Specific training	456	41	1104	104	810	82
Other (specify)	2172	206	3351	391	2643	421
TOTAL	2692	263	4707	558	3597	539

H&S TRAINING HOURS



H&S TRAINING COURSE PARTICIPANTS



WORKER HEALTH PROMOTION

All employees, by virtue of the application of the National Collective Labour Agreement (CCNL) for the metalworking industry, are enrolled in the **Metasalute Fund** and benefit from health care services that are supplementary and better than those provided by the National Health Service, which are fully paid for by the Company. In accordance with the national collective labour agreement, all workers in the metalworking sector (permanent and fixed-term employees and apprentices) are entitled to health plans made available in the event of illness and/or injury and to health services such as visits and benefits that employees request or use for their own health or that of their family members. In fact, workers may also extend health cover free of charge to their family members who are their tax dependants and de facto cohabitants.

For the benefit of employees, in addition to the provisions of the relevant collective bargaining agreement, the Company has entered into various conventions to facilitate employees' access to out-of-work health and medical services through the following initiatives:

- **Agreement with the Habilita Group through the existing contractual relationship with Mdl Biomedical, with discounts on privately provided benefits for employees and first-degree relatives;**
- **Agreement with Politerapica Srl for discounts and preferential access to waiting lists;**
- **Involvement in the initiative proposed by WelfareCare - Società Benefit, dedicated to the prevention of breast cancer implemented during the year 2022; Agreements with doctors' practices for the administration of the flu vaccine.**

In particular, it is made clear that workers can book and adhere to prevention programmes independently, without in any way having to contact staff within the organisation. Workers' health information is never disseminated outside the relevant office, communications are strictly confidential and are not shared except for regulatory obligations. Similarly, practices do not communicate

the results of visits and examinations except for reasons strictly related to regulatory obligations and occupational medicine.

ACCIDENTS AT WORK

In spite of the constant and increasing focus on occupational health and safety interventions, precautions and instructions, the total number of registered accidents stood at 5, still marking a substantial decrease compared to 2020. None of the recorded accidents had serious consequences or led to the death of workers.

TYPE OF ACCIDENT AT WORK ²⁷	2020	2021	2022
Number of accidents due to machinery use	0	0	0
Number of accidents due to lifting loads	1	0	0
Other - Number of accidents due to use of equipment/manual work	4	2	3
Other - Number of accidents due to tripping, falling from low heights (steps), falling on level ground, slipping	5	5	2
Other (specify) - accidents during man-down activities in cooperation with operating means	1	1	0
TOTAL	11	8	5
Hours worked	402.144	525.725	566.155
Accident rate ²⁸	27,35	15,21	8,83
Number of near misses	3	11	12

²⁷ The accident indices for the three-year period have been calculated on the events recorded only for employees, since La Cisa, due to the peculiar nature of the activities it conducts at its clients' sites, does not have control over the activities and workplaces of non-employed workers

²⁸ Calculated on the basis of 1,000,000 hours worked.



It should be noted that, for the 2022 financial year, the company succeeded in achieving the 2022 ZERO INJURIES target for some branches: Dalmine, Arcore, San Giorgio Plates, San Giorgio P&B, Ravenna, Piombino, Udine Officina, Aosta Logistics, Novi Ligure, Verona, Taranto Logistics, Staff.

Most of the risks that contributed to the occurrence of accidents in the reporting period are slipping, falling and crushing/impact due to the use of manual equipment. These risks were determined after a careful assessment by the HSE Department with the cooperation of the plant supervisors and on the basis of the risks existing at the plant reported by the clients through the sharing of single document on the assessment of risk from interference (DUVRI).

The most suitable preventive actions are identified with a view to eliminating or minimising the above-mentioned risks, on the basis of previous events, suggestions received from operational staff or following inspections by HSE staff.

Main health and safety risks	Risk mitigation actions
<ul style="list-style-type: none"> ○ Being hit ○ Fall from height ○ Crushing ○ Slipping ○ Collision ○ Impacts ○ Falling objects from height (suspended loads) ○ Fires ○ Explosion 	<ul style="list-style-type: none"> ○ Awareness-raising of operators on the correct way to get on/off stairs ○ Disciplinary warnings in case of non-compliance with procedures ○ Forwarding of reminders to contractors for the maintenance of uneven road surfaces ○ Marking of holes with spray paint, and repair of uneven pavement in commuted areas ○ Integration of procedures where necessary ○ Sharing events with all staff



OCCUPATIONAL DISEASES

In the entire three-year period, no cases of occupational disease were recorded among La Cisa workers. Risk factors for their health are determined through:

- **surveys in all plants (or in reference branches, where applicable, for similar risks and identical conditions to other branches, e.g. chemical risk) by technical experts to assess specific risks;**
- **careful assessment by the HSE Department in cooperation with the plant supervisors;**
- **on the basis of the risks present in the plant provided by the contractors through shared single documents on the assessment of risk from interference (DUVRI);**
- **The main risk factors include exposure to: noise, vibration, electromagnetic fields (EMF), artificial optical radiation (ROA), chemical agents and biological agents (tetanus, legionella).**

On the basis of the results obtained, then, in the case of exposure levels above the threshold, the use of collective protective equipment (CPE) when applicable, personal protective equipment (PPE), or the use of shift work is prescribed. The competent doctor draws up a health protocol on the basis of the specific risks and the annual inspection. In the case of suitability with prescriptions/limitations, these are scrupulously applied and communicated to the person directly responsible.

The main tools for monitoring health risks at La Cisa are:

- **adoption of more modern equipment;**
- **inspections by supervisors and hse personnel;**
- **opening of reports to the qhse portal;**
- **updating of specific assessments in the event of changes in working conditions or the introduction of new activities.**

WORKER PARTICIPATION AND HEALTH AND SAFETY COMMUNICATION

The company ensures that one or more processes for employee consultation through departmental meetings, information sharing and use of the QHSE Portal is established and implemented. To involve and consult workers on aspects of occupational health and safety, La Cisa employs workers' representatives (RLS) elected in accordance with the relevant legislation and trained according to the Regional Health Authority (ASR).

The QHSE tool, which can be used by employees with a user (all staff, managers and workshop/site managers or employees supporting operations), provides immediate access to clear, comprehensible and relevant information on the integrated management system; system documents such as procedures and forms, for example, are also available in paper form at the operating sites. The same tool is also used for the collection of reports and suggestions from workers; these are then analysed by the heads of function who assess whether to follow up on what has been reported.

Through the QHSE tool, the periodic meeting, department meetings, inspections, internal audits, sharing of procedures and documents, and the induction procedure for new workers (first day practice) La Cisa encourages consultation, by all workers, of:

- **quality and safety policy;**
- **corporate code of ethics;**
- **strategic objectives;**
- **specification of roles, responsibilities and authorities in the organisation, by means of an organisational chart and job description;**
- **procedures and forms.**

Internal communication and awareness-raising on Environment, Quality and Safety issues can take place through various channels and methods, the effectiveness of which is also assessed and verified within the framework of internal audits and the Management Review. The choice of the most suitable collegial moment and tool is made by the person responsible for the specific communication and may include:

- **Management meeting**
- **Area meeting**
- **Production site meeting**
- **Interdepartmental coordination meeting**
- **Plenary meetings with top company roles (front lines only)**
- **Communication via the ZUCCHETTI portal**
- **Collective messages on notice boards**
- **La Cisa Newspaper Editions**
- **Interface with the Workers' Safety Representative (RLS) for more purely safety-related issues**
- **E-mail messages**
- **Workplace Communications**
- **Posting of appropriate signs**
- **QHSE Management**
- **Social media (LinkedIn, Instagram, Facebook, YouTube)**

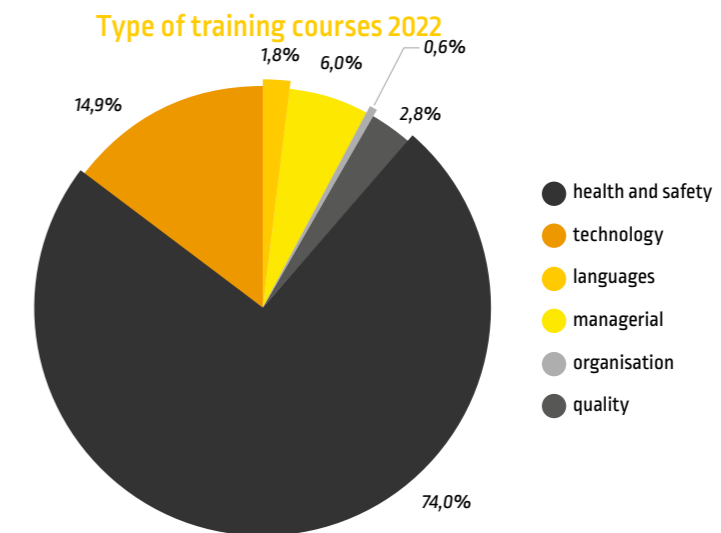
Specifically for Health and Safety, HSE communications are part of the typical activities of the tasks that the legislation entrusts to this function and can be done during:

- **Art. 35 periodic meeting**
- **Training/information sessions for managers/operational staff**
- **Information during onboarding**
- **Meetings on specific environmental issues**
- **Health and Safety, - Inspections and Audits**
- **Risk Assessment Sharing**
- **Regular meetings with DIR/CA/GE**
- **Direct communication with the Workers' Safety Representative (RLS)**
- **Periodic reports to the Supervisory Board.**

4.1.3 Training and skills development

The promotion of skills and professional and personal development of human resources is one of the cornerstones of the personnel management policy for La Cisa Trasporti Industriali S.r.l., which offered **4,862 training sessions to employees in the 2022 financial year**. The company strongly believes in the strategic value of its human capital, and is committed to putting its employees in the best conditions to "give their best". It is therefore essential to enhance the skills of one's staff in managerial, professional, technical and soft skills, in line with the company's mission, vision and values.

The majority of training activities were devoted to occupational health and safety (around 74 % of total hours), followed by the development of technical skills (primarily carried out by operational staff), English language and management skills (aimed at managers, executives and high-profile employees). The main training courses covered:



By maintaining and constantly developing training plans, the company aims to ensure the continuous training of its staff and to build long-term **professional development paths** also through ad hoc Job Rotation mechanisms.

The definition of these training and development plans is managed directly by the HR & Academy department which deals with the organisation, delivery and reporting of training courses. In order to identify the training needs of the entire staff, annual meetings are organised with the heads of the respective areas. The courses are held by both internal resources and the external Academy service.

Some safety and technical courses are financed through Fondoimpresa.

4.862

TOTAL TRAINING HOURS

The tables below show the total and average hours of training provided to La Cisa employees.

Table 6. Average hours of training per employee over the three-year period 2020-2021-2022.

AVERAGE TRAINING HOURS	2020	2021	2022
Total number of training hours provided to employees	4.545	6.885	4.862
Total number of employees	238	276	314
Average training hours per employee	19,1	24,9	15,5
Total number of training hours provided to female employees	986	894	536
Total number of female employees	15	16	19
Average training hours per female employee	65	55	28
Total number of training hours provided to male employees	3.559	5.990	4.326
Total number of male employees	223	260	295
Average training hours per male employee	16	23	14
Total number of training hours provided to middle managers	116	122	331
Total number of Middle Managers	5	5	5
Average training hours per Middle Managers	23	24	66
Total number of training hours provided to white collar employees	2.073	1.961	1.164
Total number of white collar employees	40	40	42
Average training hours per white collar employee	51	49	27
Total number of training hours provided to blue-collar workers	2355	4801	3366
Total number of blue-collar workers	193	231	267
Average training hours for blue-collar workers	12	20	12

In order to better manage the development of human capital, La Cisa assesses the skills of its employees and provides feedback at dedicated one-to-one meetings, as in the following cases:

- *periodic mapping of competences on the staff of the Operational Areas (2020 and 2021)*
- *Review of the grading of all staff, with the exception of the CEO's first reports (2021)*
- *probationary period for newly recruited staff*
- *evaluation of staff with expiring contracts by the manager*
- *All evaluations are managed by the Human Resources department, the same department that also mediates the return meetings.*

Finally, the training of its employees constitutes one of the pillars of the 2022 target "ZERO ACCIDENTS", where the focus is on analysing this activity with the aim of monitoring and inspecting the safety of the training provided.




ACADEMY

The Academy project was started in 2015 from an idea of the technical staff in order to raise the level of work quality and production efficiency, to integrate the enhancement of the individual in the professional context and be able to offer an exclusive service.

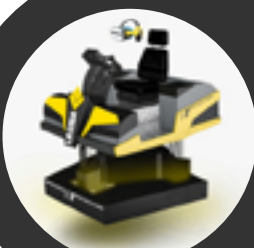
Finding the balance between man, technology and machine to enhance and structure specific and customisable professional experiences in a safe working environment.

The project is developed by offering and structuring training courses for its employees and client companies. The courses include basic or specific theoretical technical training also on health and safety for operators and supervisors. Law and soft skills courses for the area manager are also structured.

There are driving simulators in the Cisa Academy, which allow professional training in a virtual environment. They simulate the environments and driving conditions on the vehicles, enhancing the training experience with interactive situations such as mechanical failures and changing weather conditions.




STEWARD PLATFORM SIMULATOR: the simulator, developed in collaboration between researchers at the Sant'Anna University Institute in Pisa and La Cisa technicians, was completed in 2015 and used at the La Cisa Academy in Dalmine to train both internal and external personnel. Based on inspiration from aeronautics and designed to adapt to the dynamics of all types of vehicles, the simulator reproduces realistic movements and scenarios when driving a forklift truck. It offers an innovative and safe environment to learn or improve skills when driving forklift trucks. A special feature of the simulator is the ability to simulate different working environments, weather conditions and contingencies such as mechanical failures or the presence of personnel on the ground. This makes it possible to create a variety of situations that would be difficult to reproduce with normal "on the job" courses.



VFORK: the virtual reality evolution of the forklift simulator. The new simulator V-Fork uses virtual reality technology with a 360-degree viewer integrated into an electromechanical system to simulate logistics handling in various working environments, weather situations and unforeseen events. Unlike the driver's cab of a real forklift truck, the V-Fork simulator consists only of the essential components: a seat, a pedal set, a steering wheel and the controls. In order to make the driving and learning experience more engaging, V-Fork assigns a score to each driving action. In addition, evaluation histories are tracked and stored so that driving can be repeated at a later date and progress can be monitored over time.

JOB SIMULATOR: the simulator's virtual reality technology with 360-degree viewer is integrated with a mechanical platform consisting of a 'walking' base that enables training in the use of the overhead crane and man-over-ground for integration with the truck simulator.

The Job Simulator - Overhead Crane allows personnel to immerse themselves in a virtual indoor environment where they can choose different types of materials to be handled and where they can practice, in complete safety, with different overhead crane equipment. At the end of the exercise, the user is evaluated on their performance for load accuracy, centre of gravity and execution time.



Ground-operator: Integration with Vfork enables experiential training of fork-operator and ground-operator interaction within shared virtual environments. The main objectives of this type of training include increasing safety, optimising processes and improving communication between operators.

By offering such a service, it is possible to train your employees (e.g. forklift drivers or other operators) in the use of the relevant equipment and the driving of each vehicle in accordance with the regulations in force, saving time and costs for the company as well as avoiding waste and wear and tear of fuel and handling equipment.

In addition to creating a safety culture, Academy helps in the correction of driving following accidents or near misses and in constantly updating the specific knowledge and skills of workers to increase the profitability of the company. Indeed, one of the many advantages of virtual reality training is the possibility of recording all the activities carried out during the entire training session. This data can then be analysed to assess and correct any non-compliant behaviour, as well as to keep track of the scores obtained and compare them over time.

Academy is not only an internal training tool for its own staff, it is also open to:

- *The training of young students by collaborating with various training schools and technical institutes including the Cesare Pesenti vocational institute, ITS Sustainable Mobility and ITIS Guglielmo Marconi;*
- *The training of their suppliers and partners such as Tenaris.*

Finally, many prizes, mentions and awards have been received for the efficiency and excellent quality of the Academy's training programme. In addition, the AIFOS Foundation - [an ETS philanthropic](#) organisation that pursues social support and awareness-raising in the field of safety in the workplace - invited La Cisa to participate in one of its webinars to bring its testimony as an example of innovative training.

4.1.4 Corporate Welfare

Over the years, La Cisa has initiated a plan to continuously improve working conditions and organisational structures in the interest of staff welfare.

In addition to the conventions described in the Health & Safety section, in 2020 La Cisa introduced the **La Cisa - Edenedred** platform, where employees can choose whether to transform - all or part of the flexible benefits received (worth € 200.00) into shopping vouchers, fuel vouchers, complementary pension services, supplementary healthcare or other. La Cisa also promoted the digital ticket restaurant as a flexible benefit. As of the financial year 2022, the company also decided to grant all its employees a fuel voucher worth € 200.00 and to increase the value of meal vouchers to € 8.00.

Another welfare measure implemented, since the pandemic crisis, is the **smart working tool**, which, if initially implemented as a measure to contain the contagion, soon proved to be a work system with an excellent impact on the quality of work performance both in terms of business performance and work-life balance. For these reasons, La Cisa, motivated by goals of resource satisfaction, has adopted smart working as an option for two days a week.

Finally, to promote and support its employees, La Cisa sets annual targets, the achievement of which allows those who qualify to accrue a **performance bonus**. This bonus, if achieved, is then divided on a percentage basis among the eligible employees.

4.1.5 Internal and external communication

In order to communicate news and information on its activities to all its stakeholders, La Cisa uses numerous channels for both internal communication within the company and external communication to the community.

INTERNAL COMMUNICATION

All company news, information on the activities carried out and new strategic plans that the company intends to pursue are directed to employees through the drafting of

- a newsletter on a monthly basis;
- a special section within the company server

Furthermore, through these channels, each department has the opportunity to propose its own news.

EXTERNAL COMMUNICATION

Confirming the company's extreme transparency, the online and social channels through which La Cisa communicates to its stakeholders are numerous:

- The company's structure, services, objectives and projects can be consulted on the website
- On social networking sites, LinkedIn, Facebook, Instagram and YouTube, La Cisa follows numerous columns on handling, logistics, sustainability, human capital and their Academy service.

LA CISA'S SOCIAL COMMITMENT

Free mobility of people with disabilities

La Cisa participated, in collaboration with other companies in the area, in the sponsorship of a vehicle for the mobility of differently abled persons for the beneficiary organisation Coordinamento volontario protezione civile Bergamo. This initiative is part of 'Projects of the Heart', a project that works with institutions and associations to make a positive impact on the local area..

Breast Cancer Prevention

La Cisa Trasporti Srl decided to support the initiative proposed by [WelfareCare](#) - a Benefit Company dedicated to the prevention of breast cancer, sharing and participating in the event held on 23 April 2022 in Dalmine (BG), the city where the company is based. La Cisa's aim is to provide free diagnostic tests for the prevention of breast cancer to women in the high-risk age group of 35-49 years. This initiative will start in the municipality of the company's headquarters and will subsequently extend to the other municipalities where La Cisa's operations are located.

CESVI "Guardians of the Forest" project

La Cisa has chosen to renew its social commitment during Christmas 2022 by allocating a large part of its traditional Christmas gift budget to support [CESVI](#) "Guardians of the Forest" project, which aims to protect the environment and sustainable development in the Amazon rainforest. In addition, La Cisa provided support to the mothers of the El Buen Samaritano communal canteen through CESVI and partner [Tejiendo Sonrisas](#) active in the fight against hunger and food waste in Peru.

4.2 Service quality and customer satisfaction

La Cisa is focused on maximising customer satisfaction and for this purpose has adopted a specific management procedure for monitoring satisfaction.

In particular, in compliance with the code of ethics, in which conduct towards its customers is established, La Cisa undertakes to act with fairness, transparency, diligence and professionalism and to protect the rights and interests of customers (including the confidentiality of data and information requested or received).

The measurement of customer satisfaction can be summarised in 4 stages:



La Cisa monitors customer satisfaction at the time of service delivery, through the analysis of timely complaints/ reports, the sharing of monitoring systems with active customer suppliers and the distribution of an annual evaluation questionnaire via Microsoft Forms (Digital Customer Satisfaction Form).

In addition, the company is subject to the strict monitoring systems of its customers' suppliers, which assess its performance and are entitled to carry out periodic audits to evaluate the company's performance.

The **handling of complaints and claims** is administered by field managers and through the Quality and Safety department. Reports are received by e-mail, telephone or direct contact and are filed and categorised in the QHS management system. In the Anomalies/Warnings **section**, all potentially dangerous behavioural actions, unsafe conditions and non-compliance with flows are collected and brought to attention. In this way, simple corrective actions can be proposed without the need for

approval or thorough investigation. Should it be deemed appropriate, the system also allows a thorough investigation to be carried out and evidence and photos to be uploaded as proof of the anomaly.

The function of the questionnaire is to monitor the degree of satisfaction of the company's main customers and it contains a series of evaluative questions on the services provided by the company designed to seize opportunities to detect specific strengths and improvement points.

There are four areas in which the average rating (from 1 to 5) of customers towards La Cisa is composed:

1. **Technical**
2. **Soft**
3. **Safety**
4. **Management**

Over the three-year period, customers gave La Cisa an average rating of 4.25 in 2020, 4.11 in 2021 and 4.37 in 2022. In addition, the company is subject to the strict monitoring systems of its customers' suppliers, who assess its performance and are entitled to perform periodic audits to evaluate the company's performance.

2022 CUSTOMER SATISFACTION ANALYSIS

AVERAGE RATING 4,37



COMPARED TO THE PREVIOUS YEAR 4,23



WITH WHAT PROBABILITY WOULD YOU RECOMMEND US 4,46



5. ANNEXES TO THE REPORT



GRI STANDARDS

EU DIRECTIVE
on Non-financial reporting

5.1 GRI Content Index

GRI SUSTAINABILITY REPORTING STANDARD	CHAPTER / PARAGRAPH REFERENCE	PAGE	
General disclosures			
GRI 2: General Disclosures 2021	2-1	Organisational details	Chapter 1. About us: our identity and corporate governance
	2-2	Entities included in the sustainability reporting of the organisation	Methodological note
	2-3	Reporting period, frequency and point of contact	Methodological note
	2-4	Review of information	There are no reviews
	2-5	External Assurance	Methodological note
	2-6	Activities, value chain and other business relationships	Chapter 1. About us: our identity and corporate governance / 1.3 Business model
	2-7	Employees	Chapter 4. Social Responsibility
	2-8	Non-employed workers	Chapter 4. Social Responsibility
	2-9	Governance structure and composition	Chapter 1. About us: our identity and corporate governance
	2-10	Appointment and selection of the highest governing body	Foundation There is no appointment or selection process, the two directors of the Board of Directors representing the majority shareholder are the shareholder himself.
	2-11	Chairman of the highest governing body	Chapter 1. About us: our identity and corporate governance / 1.5 Corporate governance and responsible management of the business
	2-12	Role of the highest governing body in controlling the impact management	Chapter 1. About us: our identity and corporate governance / 1.4.3 Strategic planning
	2-13	Delegation of responsibility for impact management	Chapter 1. About us: our identity and corporate governance / 1.4.3. Strategic planning
	2-19	Remuneration policies	Chapter 1. About us: our identity and corporate governance / 1.4.1 Governing bodies
	2-22	Sustainable Development Strategy Statement	Chapter 1. About us: our identity and corporate governance / 1.4.2 Approach to sustainability
	2-23	Policy commitment	Chapter 1. About us: our identity and corporate governance Chapter 2. Economic performance / 2.2.1 Evaluation and procurement process Chapter 4. Social responsibility / 4.2 Quality of service and customer satisfaction
	2-24	Integration of policy commitments	
	2-27	Compliance with laws and regulations	
	2-28	Membership of associations	A.I.G.I. - Adl Induced Association; General Industries
	2-30	Collective bargaining	Chapter 4. Social responsibility / 4.1.2 Health and safety at work
Material issues			
GRI 3: Material Issues 2021	3-1	Process of determining material issues	Chapter 1. About us: our identity and corporate governance / 1.5.5 Materiality analysis and stakeholder dialogue
	3-2	List of material issues	Chapter 1. About us: our identity and corporate governance / 1.5.5 Materiality analysis and stakeholder dialogue
ECONOMIC PERFORMANCE			
GRI 3: Material Issues 2021	3-3	Management of material issues	
GRI 201: Economic performance 2016	201-1	Economic value directly generated and distributed	Chapter 2. Economic performance / 2.1 Distribution of economic value generated
PROCUREMENT PROCESSES			
GRI 3: Material Issues 2021	3-3	Management of material issues	
GRI 201: Economic performance 2016	204-1	Economic value directly generated and distributed	Chapter 2. Economic performance / 2.2 Responsible management of the supply chain
ANTI-CORRUPTION			
GRI 3: Material Issues 2021	3-3	Management of material issues	
	205-2	Communication and training on policy and anti-corruption procedures	Chapter 1. About us: our identity and corporate governance / 1.5 Corporate governance
	205-3	Established incidents of corruption and actions taken	No incidents of corruption were detected
ANTI-COMPETITIVE BEHAVIOUR			
GRI 3: Material Issues 2021	3-3	Management of material issues	
GRI 206: Anti-competitive behaviour 2016	206-1	Actions for anti-competitive, anti-trust and monopolistic practices	No legal action was detected for behaviour of anti-competitive, anti-trust and monopolistic practices
TAXES			
GRI 3: Material issues 2021	03-3	Management of material issues	
GRI 207: Taxes	207-1	Approach to taxation	
	207-2	Fiscal governance, risk control and management	
	207-3	Stakeholder engagement and addressing tax concerns	

GRI SUSTAINABILITY REPORTING STANDARD		CHAPTER / PARAGRAPH REFERENCE	PAGE
MATERIALI			
GRI 3: Material Issues 2021	3-3	Management of material issues	
GRI 301: Materials 2016	301-1	Materials used by weight or volume	
	301-2	Materials used that come from recycling	
	301-3	Recovered or reclaimed products and related packaging materials	
ENERGY			
GRI 3: Material Issues 2021	3-3	Management of material issues	
GRI 302: 2016 Energy	302-1	Energy consumed within the organisation	Chapter 3. Environmental responsibility / 3.3.1 Energy consumption
	302-4	Reduction of energy consumption	Chapter 3. Environmental responsibility / 3.3.1 Energy consumption
WATER AND WASTE WATER			
GRI 303: Water and waste water 2018	303-1	Interaction with water as a shared resource	Chapter 3. Environmental responsibility / 3.3.3 Water
EMISSIONS			
GRI 3: Material Issues 2021	3-3	Management of material issues	
GRI 305: Emissions 2016	305-1	Direct GHG emissions (Scope 1)	Chapter 3. Environmental responsibility / 3.3.2 Emissions
	305-2	Indirect GHG emissions from energy consumption (Scope 2)	Chapter 3. Environmental responsibility / 3.3.2 Emissions
	305-4	Intensity of gas emissions with greenhouse effect (GHG)	Chapter 3. Environmental responsibility / 3.3.2 Emissions
WASTE			
GRI 3: Material Issues 2021	3-3	Management of material issues	Chapter 3. Environmental responsibility / 3.3.4 Waste
GRI 306: 2020 Waste	306-1	Waste generation and significant waste-related impacts	Chapter 3. Environmental responsibility / 3.3.4 Waste
	306-2	Management of significant waste-related impacts	Chapter 3. Environmental responsibility / 3.3.4 Waste
	306-3	Waste generated	Chapter 3. Environmental responsibility / 3.3.4 Waste
	306-4	Waste not landfilled	Chapter 3. Environmental responsibility / 3.3.4 Waste
	306-5	Waste sent to landfill	Chapter 3. Environmental responsibility / 3.3.4 Waste
SUPPLY CHAIN			
GRI 3: Material Issues 2021	3-3	Management of material issues	
GRI 308: Environmental assessment of suppliers	308-1	Assessment of new suppliers that have been assessed using environmental criteria	Chapter 2. Economic performance / 2.2 Responsible management of the supply chain
EMPLOYMENT			
GRI 401: Employment 2016	401-1	Recruitment and turnover	Chapter 4. Social responsibility / 4.1.1 Composition of staff
	401-2	Benefits for full-time employees who are not available for fixed-term or part-time employees	Chapter 4. Social Responsibility / 4.1.4 Corporate Welfare
	401-3	Parental leave	Chapter 4. Social responsibility / 4.1.1 Composition of staff
OCCUPATIONAL HEALTH AND SAFETY			
GRI 3: Material Issues 2021	03-3	Management of material issues	
GRI 403: Health and Safety at work 2018	403-1	Occupational Health and Safety Management System	Chapter 4. Social responsibility / 4.1.2 Health and safety at work
	403-2	Hazard identification, risk assessment and investigation on accidents	Chapter 4. Social responsibility / 4.1.2 Health and safety at work
	403-3	Occupational medicine services	Chapter 4. Social responsibility / 4.1.2 Health and safety at work
	403-4	Worker participation and consultation and communication concerning occupational health and safety	Chapter 4. Social responsibility / 4.1.2 Health and safety at work
	403-5	Worker health and safety training at work	Chapter 4. Social responsibility / 4.1.2 Health and safety at work
	403-6	Worker health promotion	Chapter 4. Social responsibility / 4.1.2 Health and safety at work
	403-8	Workers covered by a health and safety at work management system	Chapter 4. Social responsibility / 4.1.2 Health and safety at work
	403-9	Accidents at work	Chapter 4. Social responsibility / 4.1.2 Health and safety at work
	403-10	Occupational Diseases	Chapter 4. Social responsibility / 4.1.2 Health and safety at work
TRAINING AND EDUCATION			
GRI 404: Training and education 2016	404-1	Average annual training hours per employee	Chapter 4. Social responsibility / 4.1.3 Training and development of skills
	404-2	Skills upgrading programmes for employees and transition assistance programmes	Chapter 4. Social responsibility / 4.1.3 Training and development of skills
	404-3	Periodic performance evaluation	Chapter 4. Social responsibility / 4.1.3 Training and development of skills
DIVERSITY AND EQUAL OPPORTUNITIES			
GRI 405: Diversity and equal opportunities 2016	405-1	Diversity in governing bodies and among employees	Chapter 4. Social responsibility / 4.1.1 Composition of staff

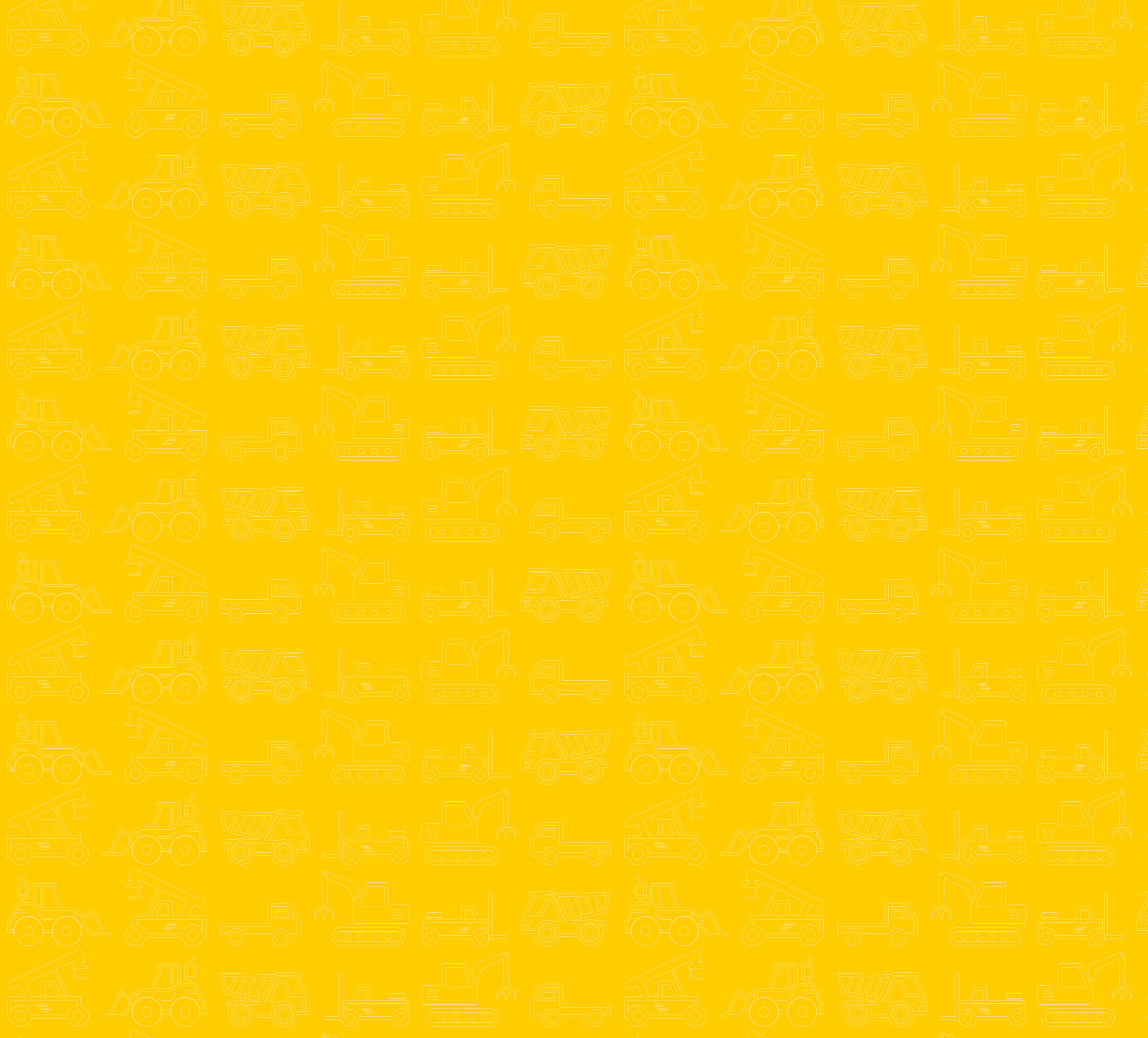
GRI SUSTAINABILITY REPORTING STANDARD		CHAPTER / PARAGRAPH REFERENCE	PAGE
NON-DISCRIMINATION			
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective measures taken	
FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING			
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Activities and suppliers where the right to freedom of association and collective bargaining may be at risk	No activities or suppliers were registered where the freedom of association and collective bargaining is considered at risk
CHILD LABOUR			
GRI 408: Child labour 2016	408-1	Activities and suppliers at significant risk of child labour	No activities or suppliers were registered at which incidents of child labour are recorded
FORCED OR COMPULSORY LABOUR			
GRI 409: Forced or compulsory labour 2016	409-1	Activities and suppliers at significant risk of or compulsory work	No activities or suppliers were registered at which incidents of forced or compulsory labour are recorded
SUPPLY CHAIN			
GRI 3: Material Issues 2021	3-3	Management of material issues	
GRI 414: Social assessment of suppliers	414-1	New suppliers that have been assessed through social criteria	Chapter 2. Economic performance / 2.2 Responsible management of the supply chain
LOCAL COMMUNITIES			
GRI 413: Local Communities 2016	413-1	Activities involving local communities, impact assessments and development programmes	
CUSTOMER HEALTH AND SAFETY			
GRI 416: Health and safety of customers 2016	416-1		Chapter 4. Social responsibility / 4.2 Quality of service and customer satisfaction
OTHER MATERIAL ASPECTS			
Research, development and innovation	3-3	Management of material issues	Chapter 3. Environmental responsibility / 3.1 Partnership with customers and suppliers on sustainability issues
Partnerships with customers and suppliers on sustainability issues	3-3	Management of material issues	Chapter 4. Social responsibility / 4.1.2 Health and safety at work

CREDITS

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