



LA CISA

sustainability report
2024



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Letter to Stakeholders

Dear Stakeholders,

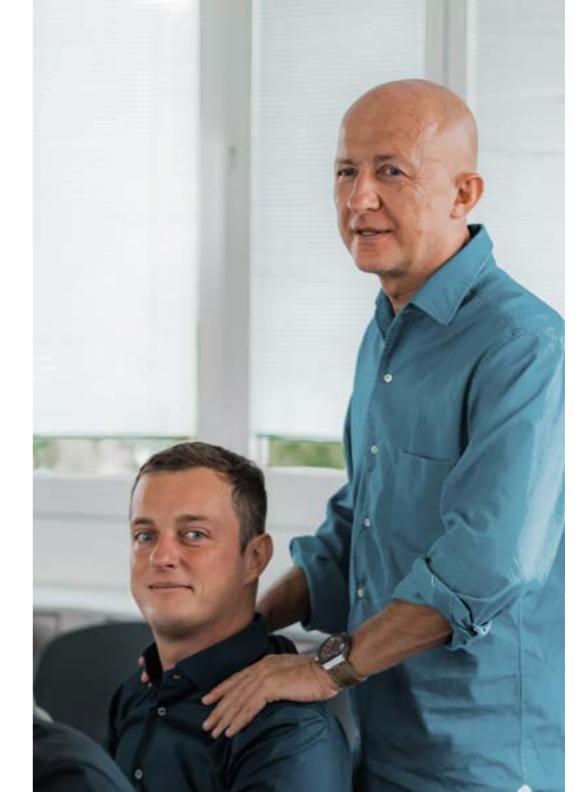
with renewed commitment and determination, we are pleased to present our third Sustainability Report, relating to the year 2024. This document represents not only a transparent account of our actions, but also a concrete testimony of the path of growth and responsibility that La Cisa is pursuing with consistency and vision.

Over the past year, we have given continuity to the objectives outlined in 2023, strengthening our desire to evolve towards an increasingly efficient, sustainable and replicable organizational model. Working with consistency and foresight is what allows us to face an ever-changing external context, characterized by new regulatory, economic and social challenges.

Among the most significant actions of 2024, we point out:

- **The strengthening and rationalization of our management tools**, with important developments on the use of software such as Zucchetti, NAV, Power BI and Softcare HSE, oriented towards digitization, automation and process control;
- **The consolidation of document and procedural standardization** through the adoption of common practices and more targeted operational checklists;
- **The optimization of HSE and Quality management**, also through the more widespread presence of the team on strategic construction sites and the support of new professional figures.

The year was also marked by important organizational changes: new internal appointments, the inclusion of key figures to support managers in the operational sites and a restructuring of the departments to better face present and future challenges.



At the same time, we have strengthened our welfare policies, recognizing the well-being of our employees as a central element of corporate sustainability.

The external context has required attention and promptness: the growing complexity of the labor market, inflation on costs and resources, and the evolution of regulations have prompted us to act in advance, adopting innovative and structured solutions.

Alliances with strategic partners, the growing emphasis on sustainability and digitalization, and the intelligent use of data have allowed us to maintain high standards of service and business continuity.

This report is not just an exercise in reporting, but represents our compass, the meeting point between values, strategy and actions. It is tangible proof of a collective commitment that involves every function, every site, every person in our group.

We project ourselves into the future with responsibility and trust, aware that every step forward, however complex, is an achievement for the good of the environment, people and the community in which we operate.

Thank you for being part of this journey..

*The Management
La Cisa Trasporti industriali*

Methodological note

This document represents the third Sustainability Report of La Cisa Trasporti Industriali S.r.l. (hereinafter also referred to as "La Cisa" or "the Company" or "the Company") prepared on a **voluntary basis** by the same on an annual basis.

The report contains information relating to economic, environmental and social issues, which are essential to ensure an understanding of the activities carried out by the Company and its performance, the results achieved and the impact produced by them in the fiscal year from **1 January 2024** to **31 December 2024**, in line with the period considered for financial reporting. The data relating to the two previous years (from 1 January 2022 to 31 December 2022 and from 1 January 2023 to 31 December 2023) are also reported with the aim of providing stakeholders with a term of comparison to ensure a better understanding of the Company's performance.

The reporting scope includes exclusively the company **La Cisa Trasporti Industriali S.r.l.** based in Dalmine, BG, unlike the scope of the Financial Year Report which includes the other companies of the Group.

This Sustainability Report has been prepared in accordance with the "GRI Sustainability Reporting Standards" updated to 2021 and published by the Global Reporting Initiative (GRI), as indicated in the GRI Content Index at the end of this document, according to the "**with reference to**" reporting option.

The process of drafting the sustainability information saw the involvement of all the heads of the various functions of La Cisa.

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 draw up a Non-Financial Statement ("NFS") for public-interest entities that exceed certain quantitative thresholds. As anticipated, this Sustainability Report is therefore prepared on a voluntary basis and does not represent a NFS.

The general principles applied for the preparation of the Sustainability Report are those established by the GRI Standards: relevance, inclusiveness, sustainability context, completeness, balance between positive and negative aspects, comparability, accuracy, timeliness, reliability, clarity. The performance indicators selected are those provided for by the reporting standards adopted, representative of the specific areas of sustainability analyzed and consistent with the activity carried out by La Cisa and with the impacts it produces. The selection of these indicators was made on the basis of the update of the materiality analysis of the same conducted in the previous year, as described in the paragraph "Materiality analysis and dialogue with stakeholders".

The Sustainability Report was approved by the Board of Directors of La Cisa Trasporti Industriali S.r.l. on 25/09/2025 and has not been audited by an independent auditor.

The 2024 Sustainability Report has been published on the institutional website of La Cisa Trasporti Industriali S.r.l. and can be found through the following link: <https://www.lacisa.com/en/commitment/sustainability/>

To request more information, you can contact the Company at the following e-mail address: contattaci@lacisa.com

SUSTAINABLE DEVELOPMENT GOALS



DEFATING 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.

CLEAN WATER AND SANITATION

Planting of forests that help regenerate a healthy ecosystem, thereby ensuring a proper local water cycle.

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.

SUSTAINABLE CITIES AND COMMUNITIES

Integration and regeneration of ecosystems, including in urban environments.

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.

LIFE ON EARTH

Planting of a nectar-bearing forest that provides shelter for numerous species.

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. WHO WE ARE



1. OUR IDENTITY AND CORPORATE GOVERNANCE

Material topics reported

- Vision and mission of the organization
- Research, development and innovation
- Ethics and integrity in the conduct of business



○ 16-PEACE, JUSTICE AND STRONG INSTITUTIONS

Key results 2024

- Over 50 years of experience
- 328 employees
- 482 unità nel parco macchine
- 43.9M average annual revenues in the last three years
- During 2024, 58 different courses, conferences, meetings and training events were provided, divided into 878 training sessions, for 5,595 hours delivered

Main goals for the future

- Consolidate, on the basis of the quality of its services, relationships with current customers and develop new business relationships in order to ensure constant growth in turnover
- Reduce the main environmental impacts of industrial logistics by mitigating its emissions and avoiding waste of resources

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

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

Thanks to its operational offices, La Cisa is able to guarantee total coverage for any type of maintenance on the vehicles, always ensuring a high quality of performance.

La Cisa aims to provide high quality industrial logistics services, working in partnership with its customers for the development and use of new and increasingly efficient technologies, compatible with the environment and safety. Cisa has also invested in the creation of an Academy, equipped with driving simulators, where training courses are held for its employees and client companies.

La Cisa Academy has driving simulators, which allow professional training in a virtual environment. These simulators reproduce the environments and driving conditions on the vehicles, customizing the training experience with interactive situations such as mechanical failures and changing weather conditions.

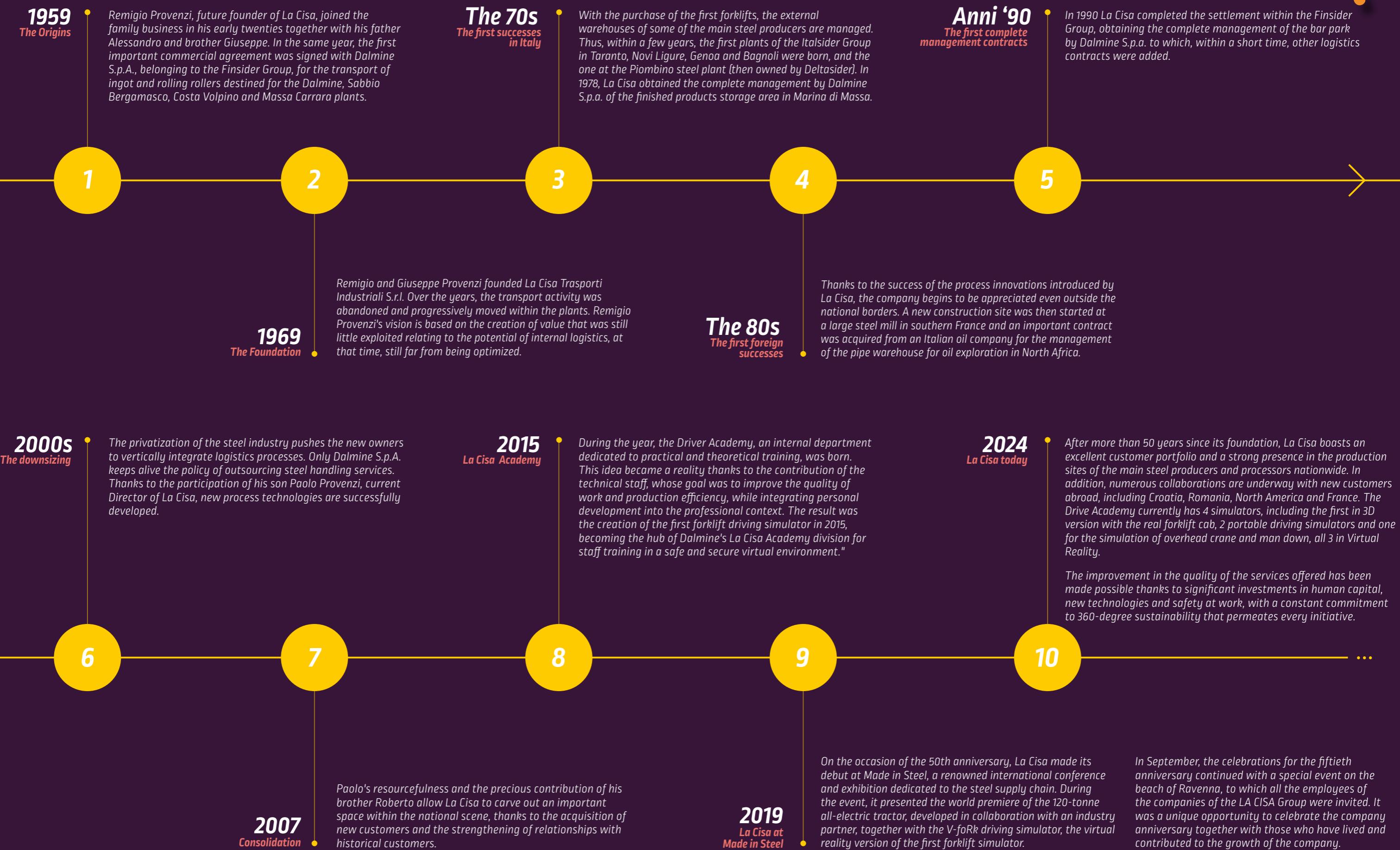
Thanks to the most modern machinery, constantly trained and highly qualified staff and innovative procedures, La Cisa offers the following services:

- **Servizi TLS – Total Logistics Solutions;**
- **Waste management;**
- **Complete rental service of operating and handling vehicles;**
- **Training courses in your Academy.**

1.1 History

La Cisa began its activity in the transport sector in 1959. Over the years, its core business has increasingly focused on the industrial handling sector, in particular on the steel and prefabricated sectors. In recent years, the Company has focused its growth on the sectors of internal logistics and rental of handling machinery.

THE STAGES OF THE LA CISA ROUTE



1.2 Mission, Vision and values

La Cisa's mission has always been to provide its customers with experience, know-how and innovation to design and build cutting-edge, replicable and sustainable solutions in a synergistic way while respecting safety, the environment and quality. In particular, La Cisa has the mission of:

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

Precisely for this reason, the values on which the group's activity is based and the engine of every activity are:

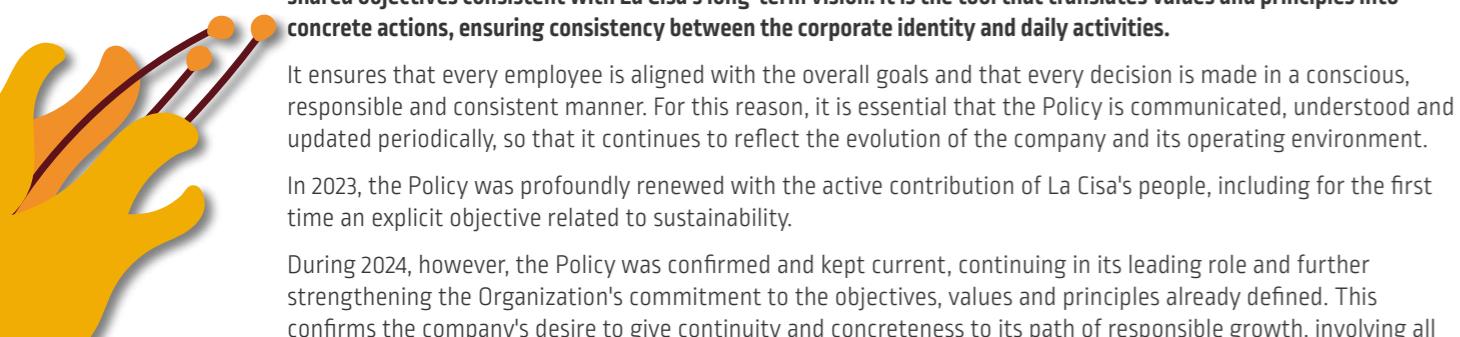


Creating value for its stakeholders is part of La Cisa's vision. In fact, the quality of the relationship established with its employees, partners and customers is considered the added value of the service offered. In addition, the company aims to contribute to the welfare and professional development of its workers and collaborators, strengthen relationships with its customers from simple suppliers to strategic partners in order to share synergistic long-term growth objectives.

The values, principles and rules of conduct that govern the conduct of La Cisa's business activities are formalized within the Code of Ethics and the Quality and Safety Policy drawn up pursuant to the Integrated Management System, which can be consulted on the company website, at the address: www.lacisa.com

The line of action that guides the Organization towards agreed and shared objectives is embodied in the Quality and Safety policy, which guarantees consistency between the "Vision" and its daily activities.

The Quality and Safety Policy represents the strategic compass that orients the entire organization towards clear, shared objectives consistent with La Cisa's long-term vision. It is the tool that translates values and principles into concrete actions, ensuring consistency between the corporate identity and daily activities.



It ensures that every employee is aligned with the overall goals and that every decision is made in a conscious, responsible and consistent manner. For this reason, it is essential that the Policy is communicated, understood and updated periodically, so that it continues to reflect the evolution of the company and its operating environment.

In 2023, the Policy was profoundly renewed with the active contribution of La Cisa's people, including for the first time an explicit objective related to sustainability.

During 2024, however, the Policy was confirmed and kept current, continuing in its leading role and further strengthening the Organization's commitment to the objectives, values and principles already defined. This confirms the company's desire to give continuity and concreteness to its path of responsible growth, involving all functions in an evolutionary process that looks to the future with vision, consistency and determination.

In addition, following a new company vision, in 2024 the foundations were laid for a change in the Company Policy. The Quality and Safety policy is the line of action that guides the Organization towards agreed and shared objectives, it is the direct link that guarantees consistency between the "Vision" and its daily activities. For this reason, it must always be updated to company news. At the beginning of 2025, a change was therefore planned with an even greater focus on safety as a primary objective. Safety is not just a corporate value, but the foundation on which to build a healthy and secure work environment for everyone. This revision also introduces other fundamental aspects: always being at the forefront of technology, adopting innovative tools and methodologies to

improve its processes; greater attention to the active participation of all employees and to cybersecurity, to ensure not only physical but also digital protection of activities..

1.3 Business model

Cisa guarantees total coverage of shipping, storage, material handling, management and maintenance of vehicles and has consolidated its presence in countries where the demand for its services is greatest.

Cisa currently boasts an important customer portfolio throughout Italy, being present within the sites of the major steel producers and processors at national level and has numerous collaborations with customers abroad (Croatia, Romania, Spain, France and the USA). The quality of the services provided has benefited from the significant investments in terms of human capital, new technologies, health and safety in the workplace made in recent years.

1.3.1 The Company

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 consisting of the following companies:

Denomination	Country	Share Capital [Euro]	Hydra Participation [%]
La Cisa Trasporti S.r.l.	Italy (Dalmine, BG)	2.000.000	82,05
La Cisa North 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.	Italy (Palermo)	40.000	97,5
La Cisa Technology S.r.l.	Italy (Ravenna)	100.000	100
La Cisa France sas [start up 11.2022]	France	20.000	100

In addition to La Cisa Trasporti S.r.l., the group's subsidiaries carry out different activities covering different countries:

La Cisa Technology (Italy) S.r.l.: founded in Ravenna in 2007 from the need to offer customers the widest range of high quality products on the market, it deals with:

- *engineering and implementation of alternative logistics solutions for any type of handling and storage;*
- *specialized 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 Inc [USA]: a company founded in 2015 and headquartered in Houston, Texas, aims to expand its business throughout the United States. Cisa North America deals with:

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

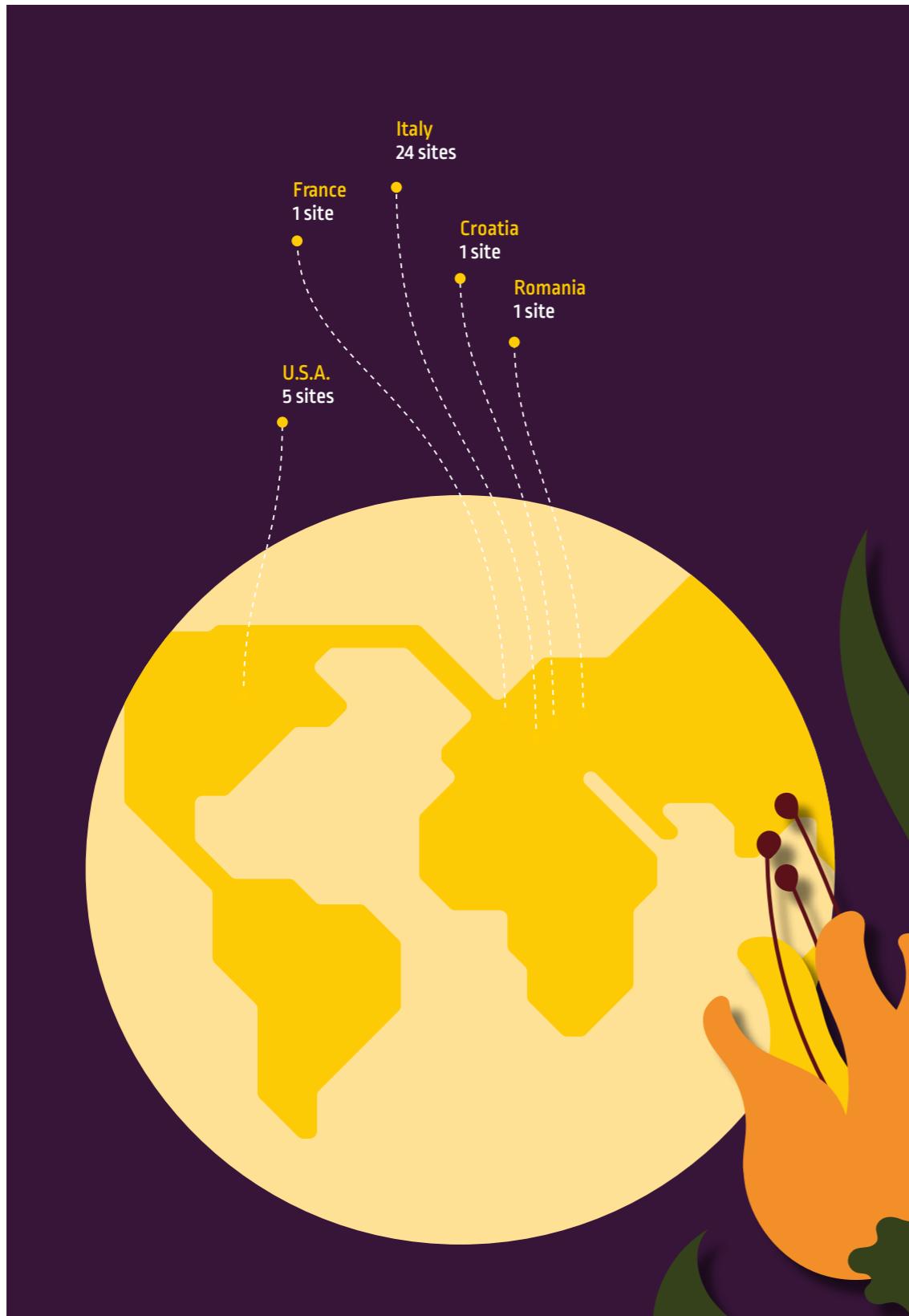
La Cisa East Europe [until October 2022 called La Cisa Zero Cento] [Croatia]: active in Croatia since 2016 with 25 permanent employees in Rijeka, it specializes in the logistics management of the entire processing cycle of steel plants (Total Logistic Solution). Unfortunately, due to the closure of the customer's production activity, the company was put into liquidation in April 2025.

LC Service s.r.l. [Italy]: founded in 2010 in Catania, it is the group company dedicated to vehicle and structure maintenance services in port logistics facilities. In December 2024, Hydra acquired company shares, bringing its stake in the company to 97,5%.

La Cisa Logistics [Romania]: opened in 2011 in Bucharest, Romania, it provides cold rental and handling equipment rental for the Oil & Gas sector.

La Cisa France sas [France]: opened in October 2022, it deals with ordinary and extraordinary maintenance activities of vehicles at the headquarters of an important customer of La Cisa in Fos-sur-Mer.

BELOW IS THE DISTRIBUTION OF LA CISA OFFICES:



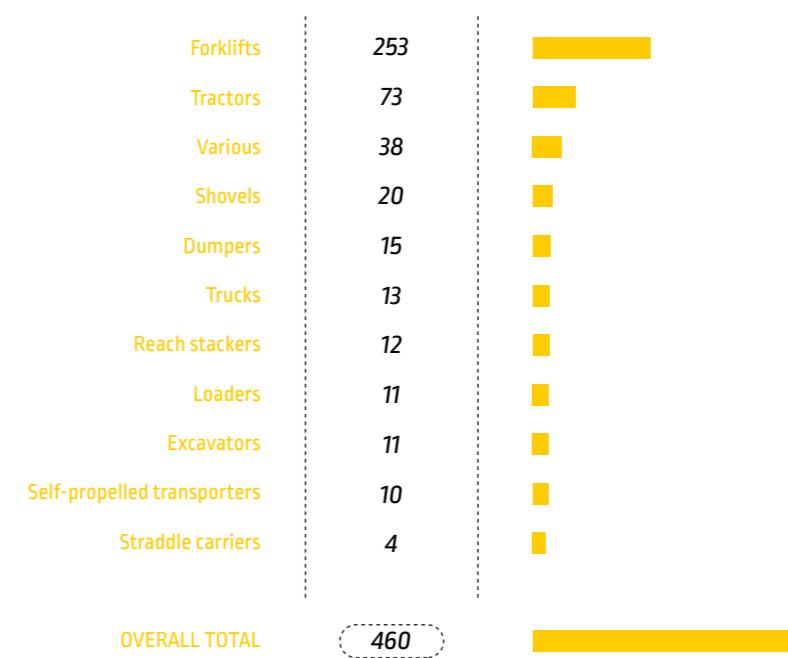
1.3.2 La Cisa services

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 inside the plant and outside;*
- *rental of vehicles with or without the operator [hot rental, cold rental];*
- *technical assistance.*

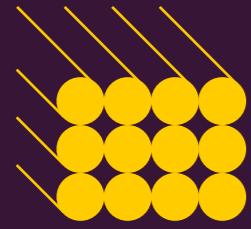
For internal handling operations (warehouse management, management of department requests, furnace feeding) and external handling operations (loading of trucks, containers and trains for the shipment of materials), the Company uses the most appropriate means to carry out the movements according to the specific materials being handled.

Types of vehicles that make up the La Cisa fleet:

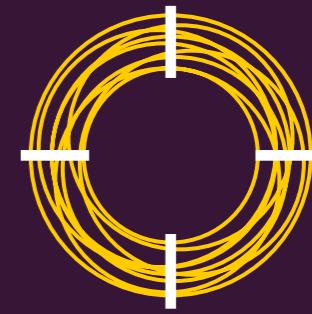


- **Forklifts:** with a capacity from 2 to 52 tons, all equipped with specific equipment to meet different requests.
- **Industrial Tractors:** with towing capacity up to 300 tons and from 2 to 4 wheel drive.
- **Miscellaneous:** vehicles for transporting personnel within the plants.
- **Wheel loaders:** for handling scrap, ferroalloys and slag.
- **Dumpers and work vehicles:** for any type of transport (slag, slag, scrap, ...)
- **Trucks:** Trucks used to transport material.
- **Reach Stacker:** with a capacity of up to 60 tons, they are equipped with any type of equipment: coil turners, magnetic system, hydraulic clamps for slabs, mechanical clamps and more.
- **Loaders:** of different brackets and sizes equipped with various equipment including magnets, buckets and grapples.
- **Excavators:** machines used for all operations that require such earthmoving that they can be crushed relatively easily.
- **Self-propelled:** For transporting pallets with a capacity of up to 250 tons suitable for operating in factories and warehouses where maneuvering space is limited.
- **Horsemen wagons Industrial self-propelled:** equipped with loading jaws with electronically controlled lifting/lowering system.

THE MATERIALS HANDLED INCLUDE:



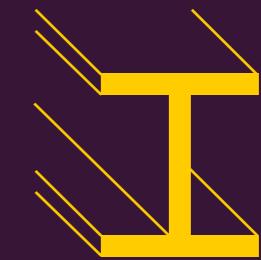
BARS



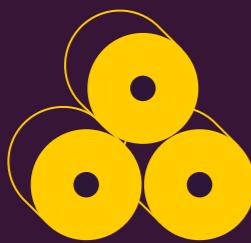
WIRE RODS



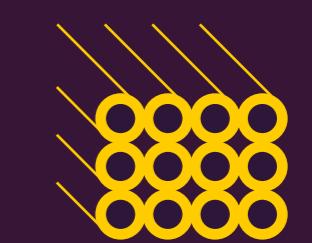
SLABS



FINISHED STEEL PRODUCTS



COILS



PIPES



SLAG



SCRAP



1.3.3 Experience, training and qualified staff

The experience in the various operating sectors, the deep knowledge of machines and production processes, makes La Cisa able to design and deliver specific training courses for any use of industrial vehicles. Staff training is an integral part of the vehicle rental service. Operators are instructed on safety regulations, the use of vehicles and the risk conditions related to the workplace.

Cisa is committed to excellently training its staff in the safe driving of vehicles, as well as to carry out the maintenance of the vehicles and to provide the appropriate equipment in the workshop using expert personnel. In addition, in order to establish a consolidated relationship with the customer, the Company appoints managers who are positioned at the forefront of the plants to manage the operations of the activity carried out. Finally, the area managers maintain commercial relations with the customer and facilitate the strategic vision of the company's directives and objectives.

1.4 Corporate governance and responsible business management

La Cisa has adopted a "traditional" governance system, capable of ensuring both the efficiency of management and the effectiveness of controls and the correct and fair management of the company.

During 2024, La Cisa confirmed and consolidated the organizational and governance structure, maintaining the structure of the departments, the distribution of responsibilities and the structure of the roles unchanged, to guarantee continuity and operational efficiency. This organisational stability has allowed the company to continue effectively on its development path, strengthening internal facilities, management consistency and adaptability.

Cisa adopts a "traditional" governance system, capable of combining management efficiency and effectiveness of controls, ensuring correct, responsible and transparent business management. The operational headquarters are located in Dalmine, in the province of Bergamo. The organisational structure of the company reflects a well-defined system of functions, powers, delegations, decision-making processes and procedures, allowing for a clear allocation of tasks and responsibilities in relation to the company's activities.

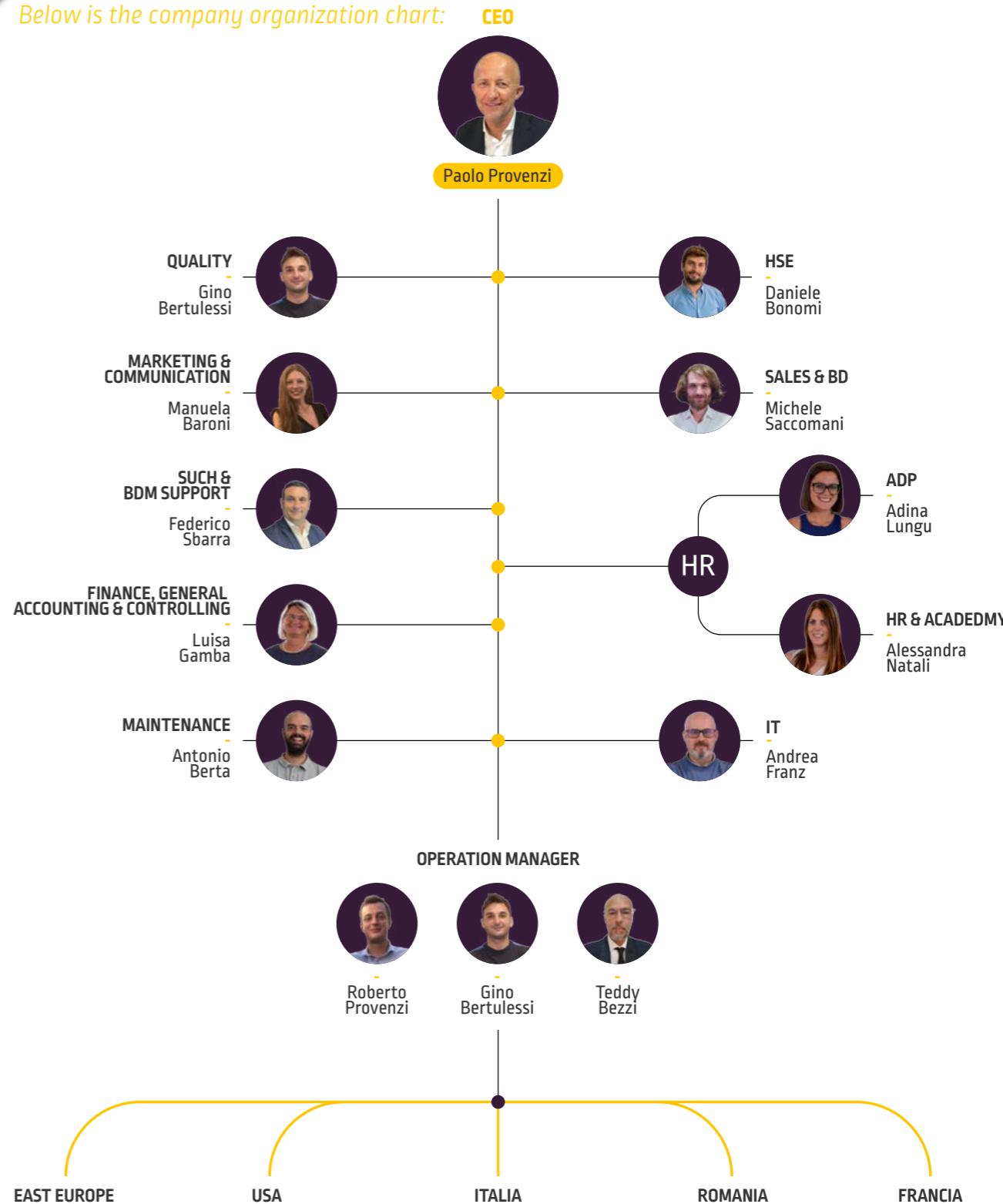
The structure is divided into functional departments, each of which oversees strategic thematic areas, with particular attention to the protection of health and safety in the workplace. The main organizational areas are:

1. **Quality** to optimize flows, standardize and monitor the correct performance of processes;
2. **Marketing & Communication**, for internal and external communications and involvement;
3. **Supply Chain**, to ensure the supply of spare parts, equipment, vehicles, oils and tyres to be able to carry out core business activities (handling and maintenance);
4. **Finance & General Accounting**, for administrative, accounting and financial management of the company. This area also includes **Controlling**, aimed at ensuring a constant process of planning and management control over the activities carried out;
5. **Maintenance**, to have a centralized view of vehicle maintenance, standardization of processes, definition of common guidelines for all workshops, sharing of best practices and supply plan with the Supply Chain office, warehouse sizing, resource planning;
6. **Health, Safety & Environment**, to monitor the health and safety of all workers and ensure coverage of all mandatory requirements: 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 support for hardware and software infrastructures;
9. **Sales & Business Development**, to identify new business potential and support area managers in the negotiation of contracts.

These directorates play a transversal role, offering support and coordination to all operating units.

The supervision of the company offices is entrusted to the Operation Managers, in charge of optimizing the economic and production efficiency of the assigned areas, promoting continuous improvement and the enhancement of resources.

Below is the company organization chart:



1.4.1 Governing Bodies

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

- **Shareholders' Meeting;**
- **Board of Directors;**
- **Independent Auditors;**
- **Supervisory body.**

The **Board of Directors** (hereinafter also the "Board of Directors") is vested with the broadest powers for the ordinary and extraordinary management of the Company and has the power to carry out all the acts it deems appropriate for the implementation and achievement of the corporate purposes, as they legally represent the Company.

The Board of Directors is responsible for deliberating on management aspects and calling shareholders' meetings by setting agendas. The Board draws up the draft of the financial statements, proposing them for approval by the Shareholders' Meeting and at the same time proposing the allocation of the result for the year. In addition, he plays a key role in the execution of the wishes that emerged during the Shareholders' Meetings in the interest of the Company.

The governing body is entrusted with the task of defining, directing and developing the mission and strategy of creating shared value. The importance that the Board of Directors of La Cisa attaches to Sustainability is increasingly evident, both in terms of shared objectives and concrete actions for the management of the Organization aimed at raising awareness among Stakeholders and defining an increasingly structured management system from an ESG point of view. This is demonstrated by the body's willingness to proceed with the preparation of the Sustainability Report on a voluntary basis and the constant updating required of management, during the meeting, on environmental, occupational safety and corporate welfare issues.

The Board of Directors of La Cisa is composed of¹:

NAME ²	ROLE	EXECUTIVE MEMBER	TERM OF OFFICE	INDEPENDENT DIRECTOR	STAKEHOLDERS REPRESENTED	GENDER
Paolo Provenzi	Chairman	YES	3 years	NO	-	M
Roberto Provenzi	Councillor	YES	3 years	NO	Hydra Real Estate Company	M

For the appointment of the Board of Directors, the opinions of the organization's stakeholders and the technical skills of the two representatives were considered as a criterion.

The remuneration of the Board of Directors is established at the Board of Directors meeting. The Chairman and the second Director receive a fixed remuneration agreed upon by the shareholders based on the company's performance. At the same time, the Managing Director and Director receives a bonus - variable remuneration equal to 15% of the annual salary, subject to the achievement of the strategic objectives set. According to the **remuneration policy** drawn up by La Cisa, there are no entry bonuses, hiring incentive payments, cashback or pension benefits.

As a summary of the remuneration policy and compensation paid, the ratios between total annual compensation and the increase in total annual remuneration between the highest paid person in the Organization and the rest of the employees are shown below.

Table 1. Relationships between total annual compensation and the increase in total annual salary over the three-year reference period

RATIO OF TOTAL ANNUAL FEES		2022	2023	2024
Annual total ratio of the highest-paid person in the Organization to the median of the total annual compensation		3	2,29	2,36
RATIO OF TOTAL ANNUAL SALARY INCREASE				
Percentage increase in the total annual pay of the highest paid in the organization		1%	12%	3%
Median percentage increase in total annual compensation of all employees (excluding the highest-paid individual)		3%	6%	7%
Annual total ratio between percentages		0,20	2,05	0,47

As regards the severance payment, it is set aside for both members of the Board of Directors of one tenth of the annual remuneration with end-of-term payment.

The performance and variable bonus of the Managing Director with legal representation are measured on the basis of the following achievement objectives:

- *protection of employees through continuous training of the same [objective ZERO ACCIDENTS [Ref. Chapter 1. Who we are: our identity and corporate governance/Strategic Planning];*
- *accurate planning of vehicle maintenance through efficiency and planning of spare parts for cost adjustment;*
- *achievement of a positive result of the financial years within the parameters defined from time to time;*
- *prevention of any breakdowns of the vehicles to preserve their performance.*

Table 2. Composition of organ organs by gender

GOVERNING BODIES BY GENDER												
	2022				2023				2024			
	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 Statutory 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
TOTAL %	0%	75%	25%	100%	0%	75%	25%	100%	0%	75%	25%	100%

Table 3. Composition of organ organs by age group

ORGANI DI ORGANI PER FASCIA DI ETÀ												
	2022				2023				2024			
	< 30 years old	30-50 years old	> 50 years old	Total	< 30 years old	30-50 years old	> 50 years old	Total	< 30 years old	30-50 years old	> 50 years old	Total
Board of Directors	0	1	1	2	0	1	1	2	0	1	1	2
Shareholders' Meeting	0	1	1	2	0	1	1	2	0	1	1	2
Board of Statutory 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
TOTAL %	0%	50%	50%	100%	0%	50%	50%	100%	0%	50%	50%	100%

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

² It was not possible to recover all types of other positions and the relevant skills of the members of the Board of Directors. Paolo Provenzi plays the role of CEO and CFO in the company, representing 17,95% of the share capital of La Cisa Trasporti Industriali S.r.l. while the remaining portion is held by Hydra Società Immobiliare S.r.l.). Any conflicts of interest are prevented and mitigated thanks to the management control carried out by the SB and the committee of managers responsible for the planning and implementation of the company's strategic and tactical plans. In addition, there is the role played by the auditing firm BDO Italia S.p.A. The second member, Roberto Provenzi plays the role of Area manager. The share capital of Hydra Società immobiliare is 65% owned by Paolo Provenzi and 35% by Roberto Provenzi.

The **independent auditors**, BDO S.p.A., appointed for the first time by the Shareholders' Meeting in 2022 and reconfirmed in May 2023 for the three-year period 2023-2026, is responsible for the statutory audit of the financial statements, the verification during the year of the regular keeping of the company's accounts and the correct recording of operating events as well as the verification of the consistency of the management report with the separate financial statements and its compliance with the legal regulations.

In compliance with the provisions of Legislative Decree 231/2001 (hereinafter also the "Decree"), the Company has set up a **Supervisory and Control Body** to which it has assigned specific supervisory tasks on the effective and correct compliance with and functioning of the Organisation, Management and Control Model pursuant to Legislative Decree 231/2001 (hereinafter "Model 231" or "MOG 231"). The Supervisory Body (hereinafter also the "SB") is the body with the authority and powers necessary to supervise, in absolute autonomy, the operation 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 made up of individuals who have been deemed to have the most professional characteristics to carry out this role of internal control within the Company. The members of the Supervisory Body are composed of three members, two of whom are external and one internal. This Body has adopted its own Regulations governing its operation, tasks, powers and responsibilities.

During the year 2024, the Supervisory Body (hereinafter "SB") met six times. All meetings were held in person, at the Company's headquarters, and were appropriately recorded. On 17 June 2024, the Company's Board of Directors appointed a new Supervisory Body for a period of one year from that date. The Board of Directors has also allocated an expenditure budget of Euro 10,000 to this Supervisory Body.

The SB formally took office on 26 September 2024. On that occasion, the SB adopted, through unanimous approval, an "Activity Plan" containing the list of audits to be carried out during the mandate, reserving the right, however, to make changes based on any reports and/or information flows received. Also this year, the SB has adopted a template showing the information flows that must reach the SB according to predetermined periodicity and through the e-mail box dedicated to it, as well as its own Internal Regulations, which replaced the one adopted by the previous SB. The information flows requested during in the following months and through the dissemination of the training video prepared by the SB.

In line with its Activity Plan, the SB carried out an audit on crimes in relations with the Public Administration, Crimes of organized crime, Crimes with the purpose of terrorism or subversion of the democratic order, Crimes deriving from practices of mutilation of the female genital organs and crimes of smuggling pursuant to Articles 24, 25, 24-ter, 25-quarter, 25-quarter1 and 25-sexiesdecies of Legislative Decree 231/2001; an audit on computer crimes and unlawful data processing and crimes relating to copyright infringement pursuant to art. 24-bis and 25-novies of Legislative Decree 231/2001.

These checks were carried out by sending a specific questionnaire to the Company, through the Secretary, which was returned to the SB completed in view of the scheduled ad hoc meeting. On these occasions, the SB then deepened some of the issues reported in the questionnaires as needed, also in the presence of those directly involved. As a result of these checks, the SB, although not finding any particular critical issues relevant to the regulations provided for by Legislative Decree 231/2001, highlighted from time to time some opportunities for further improvement of the prevention system pursuant to Legislative Decree 231/2001 adopted by the Company. The SB has also completed the audit on health and safety in the workplace and the environment pursuant to Articles 25-septies and 25-undecies of Legislative Decree 231/2001 which began in the six months preceding that covered by this report. During 2024, inspections were carried out at the Company's sites in Aosta Cogne, San Giorgio Palini and Plates and Udine ABS.

The SB has maintained a constant and close relationship with the RSPP and in general there has been an excellent and efficient collaboration of all the company functions consulted.

The SB appreciates the Company's commitment to continuing a path of growth at an organisational level in order to minimise the risk of committing offences within the Board as much as possible. In order to optimize and control company management from an organizational, social and environmental impact and economic-financial point of view, the company has adopted a planning and control process through objectives that involves managers and managers [Ref. Chapter 1. Who we are: our identity and corporate governance/Strategic Planning]. The organizational chart is known within the company.

1.4.2. Risk management

Although Cisa Trasporti Industriali S.r.l. is already used to adopting a responsible and precautionary approach in defining strategic decisions and carrying out business activities, the need to operate in an increasingly complex competitive context is frequently shaken by moments of rupture with profound implications on a global³ scale is leading the Company to accelerate the process of adopting an advanced Risk Management system capable of assisting the Company in promptly and effectively dealing with possible dangerous situations for its competitiveness and business continuity.

The Risk Assessment consists of identifying and measuring adverse events to which the Company is exposed and which could directly or indirectly generate negative impacts on La Cisa's ability to generate value in the short, medium and long term. Risk Management is therefore essential to allow the Company to examine the real risks to which it is exposed and identify the priorities for which it is appropriate to develop actions to prevent and mitigate the risks identified in the face of the risk assessment.

Risk management at La Cisa is based on consolidated practices and structured organisational tools, which make it possible to prevent, monitor and mitigate the main critical factors in the operational, regulatory and strategic areas. The most common practices adopted are:

- **Management control, for the constant monitoring of economic performance and support for business decisions;**
- **Quality management, through the adoption of an Integrated Quality and Health and Safety Management System, compliant with the ISO reference standards;**
- **Risk management in the field of health and safety at work, entrusted to an internal RSPP and implemented as part of the ISO 45001 Management System;**
- **Supervision and control activities by the Supervisory Body (SB), in application of Legislative Decree 231/2001, for the prevention of crimes and the promotion of the ethical-legal responsibility of the company..**

The Integrated Management System includes the management of potential impacts related to various sensitive areas, such as:

- **the health and safety of workers (monitoring of anomalies, accidents, injuries, complaints and management of improvement actions);**
- **customer satisfaction and the quality of the service provided;**
- **the environmental management of emergencies and waste.**

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

The workers have been involved, directly or through the RLS, in the processes concerning the safety and risk assessment of the activities, as well as the adoption of new technological instruments or work equipment and personal protective equipment also to have their subjective feedback, both practical and quality.

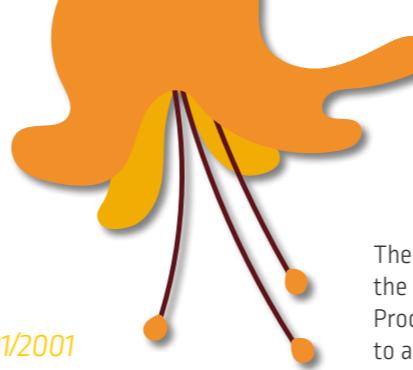
Also in 2024, La Cisa continued to strengthen its internal monitoring and control activities, confirming the systemic approach to integrated management. Inspection activities were carried out in the various areas – environmental, safety and quality – formalised in the QHSE system. In the presence of critical issues or non-compliances, specific action plans were activated and managed to address the problems that emerged and mitigate the risks detected.

In the usual annual Management Review, the Quality and Safety departments carried out an updated analysis of the company context and a structured assessment of risks and opportunities, to support continuous improvement.

As in previous years, periodic meetings were also organized in 2024 with operational staff, aimed at sharing company procedures, operating instructions related to the risks of activities, management of anomalies and significant events, promoting the active involvement of all workers.

³ Just think of the economic and financial crisis of 2008 and the health emergency that broke out in 2020 following the spread of Covid-19 all over the world.





1.4.3 Organization, Management and Control Model pursuant to Legislative Decree No.231/2001

Cisa, with a view to ensuring fairness and transparency in the conduct of business activities and processes, has deemed it appropriate to adopt an Organization, Management and Control Model pursuant to Legislative Decree 231/2001 [available on the Company's website], updated and reviewed by the Board of Directors on 10 February 2023. This initiative, which also includes references to the Code of Ethics, was undertaken to pursue the achievement of a level of efficiency, effectiveness and fairness also in the administrative and managerial fields. The company believes that the adoption of this Model is a valid and effective tool in order to prevent the commission of crimes and offences.

IMO 231 identifies the business processes at risk and regulates the behaviour that the various actors must adopt in carrying out their daily work and the control measures to be implemented and maintained. In consideration of the expansion of the predicate offences provided for by Legislative Decree 231/2001 and the organisational changes, as well as in light of the risk assessment activity carried out, during the year under its competence, the Company worked, in collaboration with the Supervisory Body that monitors its correct application and maintenance, on updating MOG 231.

The key points of the MOG 231 of La Cisa Trasporti Industriali S.r.l. can be summarized as follows in two parts:

- **general Part: description of the corporate governance system, the definition process and the operating principles of the MOG and the mechanisms for its concrete implementation.**
- **special Part: description of the crime families and for each of them the specific sensitive activities, the principles of conduct to be respected, the protocols to be implemented and the systematic information flows prepared.**

In particular, the Model, prepared by the Company on the basis of the identification of activities of possible risk, the completion of which could, in the abstract, constitute the risk of committing crimes, is proposed as the purpose of:

- **illustrate the types of offences that can be traced back to the family of offences referred to in art. 24 bis of Legislative Decree 231/2001;**
- **identify sensitive activities, i.e. those activities that the Company carries out in correspondence with which, according to a risk assessment approach, the Company considers the identified criminal risks to be inherent and relevant;**
- **to resume and specify, where possible, at the level of the risks of crime in question, the general principles of conduct of the Model [i.e. summary, integration and/or specification of the rules of conduct of the relevant Code of Ethics; specific prohibitions; system of relevant powers of attorney and internal delegations; etc.];**
- **illustrate the Protocols, i.e. the specific control procedures implemented by the Company for the purpose of preventing the risks of the crime in question that the Recipients are required to observe for the correct application of the Model;**

provide the Supervisory Body with the tools to carry out the necessary monitoring and verification activities through:

- 1_ **the definition of the information flows (periodicity, reporting tools, minimum content, etc.) that the SB must receive from the control managers;**
- 2_ **the same description of the control activities and their methods of carrying them out, allowing them to be punctually verified in accordance with its own plan of activities.**

The reporting methods are described and regulated within the Model itself and in the internal administration and finance procedure called "**Whistleblowing Procedure**". The Company, with a resolution of the Board of Directors of 27 October 2023, has complied with the provisions of Legislative Decree 24/2023 (the so-called Whistleblowing Decree). In particular, the Board of Directors:

- **approved and adopted the updated Organisation, Management and Control Model pursuant to this legislation and the company procedure on whistleblowing;**
- **has appointed a Whistleblowing Manager [hereinafter also the "Manager"];**
- **has given the Manager a budget for the performance of its activity**

Any practice deemed contrary to the 231 Organizational Model [MOG231, as well as the Code of Ethics, is in fact reported through the reporting channels set up pursuant to this procedure and directed towards the responsible figures as members of the Supervisory Body [SB].

The report can be made by email adv@lacisa.com and through access to an IT platform, accessible both from the appropriate page and from the dedicated section published on the website of society. The Whistleblowing Procedure protects the confidentiality of the identity of the whistleblower. In addition, the procedure is extended to all the Company's stakeholders, condemns any kind of retaliation and establishes support and protection measures for the whistleblower.

The SB, in line with the company's whistleblowing procedure, has established a constant flow of information with the Whistleblowing Manager, through which it has not yet become aware of any report relevant for the purposes of Legislative Decree 231/2001.

The Model 231, as well as the Whistleblowing information, have been brought to the attention of all the Company's employees. For the effective functioning of the Model, the Company guarantees training in understanding the same.

1.4.4 Anti-corruption and Code of Ethics

The fight against corruption, as a primary obstacle in conducting business and a threat to sustainable growth, must be framed as one of the main strategic objectives of companies worldwide.

To this end, on 14 January 2020 Cisa Trasporti shared the Anti-Corruption Procedure 43.01 (hereinafter the "Procedure") with the aim of disseminating the fundamental principles that guide the Company in combating all types of corruption. This procedure applies to the principles of conduct set out in the Code of Ethics and aims to provide all Company personnel with the basic rules to be followed to ensure full compliance with the applicable anti-corruption laws. This Procedure integrates La Cisa's Model 231, constituting an integral and substantial part of it.

During 2024, no specific training on the subject of anti-corruption was provided. However, the company procedure on the subject has previously been disseminated to the Management, the Supervisory Body [SB], the managers and the Board of Directors, who undertake to promote its contents and ensure its application, carrying out their activities with loyalty, fairness, transparency, honesty and in full compliance with the law.

In 2024, an audit was also conducted by the SB, which revealed an opportunity for improvement: to carry out a training refresh aimed at staff, with particular reference to the issues of relations with the Public Administration and the prevention of corruption. For this reason, the Company has started the necessary organizational activities to plan this training during 2025.

La Cisa, in fact, prohibits corruption without exception, both against public counterparties and private entities, and undertakes to comply with the anti-corruption laws of all the countries in which the companies operate. Under no circumstances shall the belief that you are acting in favor of 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 behavior. In order to combat corruption, the company has also adopted a process of control of financial flows for which each financial outflow (by cash, credit card, bank transfer or other) must be justified by business needs that translate into the obligation to have purchase requests and orders authorized by the competent manager who then approve the purchase and authorize the registration of invoices or supporting documents of expenditure. Only if all authorizations and expense receipts have been received, the finance department proceeds with the financial payment/exit. In addition, each gift, gift or sponsorship is subject to internal reporting with indication of the beneficiary.

In 2024, no corruption incidents or legal actions for anti-competitive, antitrust and monopolistic practices were detected.

THE CODE OF ETHICS

La Cisa's Code of Ethics⁴ is approved by the Board of Directors and represents a further pillar for the development of an increasingly responsible, transparent management model based 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 with the awareness that conduct inspired by the principles of diligence, fairness and loyalty contribute to representing an important engine 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 with stakeholders based on mutual trust. In particular, employees and collaborators are required to guide their work in compliance with the provisions of the document, know and comply with the internal procedures for each reimbursement file, not exploit their position for personal purposes and implement the provisions of company policies. Each Employee and Collaborator of the Company is also required to work diligently to protect company assets through responsible conduct and in line with the operating procedures and company directives prepared to regulate their use. In particular, these parties are required to use the assets entrusted to them scrupulously and sparingly and to avoid improper use of company 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 decision to use a tool belonging to the Corporate Social Responsibility (CSR) area to promote and consolidate behavioral best practices derives from the Company's awareness and desire to clearly and consistently guide all strategic choices that heavily affect corporate life. The adoption of this tool, in fact, implies the constant examination of the methods of defining and implementing the founding values, their translation into daily practice and the continuous monitoring of the effects generated, as well as the suitability of the tool used.

The ethical and behavioral principles on which La Cisa's vision is based are the following:

1. **Compliance with Laws, Regulations and Internal Procedures:** the Company undertakes to ensure compliance with the latter through the adoption of prevention and control measures at all decision-making and executive levels;
2. **Recognition of the value of the person and the principle of equality and non-discrimination:** the Company is committed to guaranteeing working conditions that respect the dignity of the person and not to admit and tolerate forms of discrimination contrary to the law. For this reason, the choices that the Company undertakes must be suitable for safeguarding the value and physical and moral integrity of its employees, collaborators and the generality of subjects with whom it operates, as well as to guarantee working conditions that respect individual dignity and healthy and safe working environments;
3. **Protection of individual personality:** the Company rejects the use of clandestine and child labour and asks 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 categories of personnel;
4. **Correctness, confidentiality and impartiality:** in the performance of their professional activities, requiring each Director, Manager, Employee and Collaborator to behave in line with the principles of fairness, honesty and good faith;
5. **Prevention of conflicts of interest:** between the Company and the persons who in various capacities provide their activities within the same, there is a relationship of full trust by virtue of which each is required to use the company's assets and their professional skills and expertise for the realization of the Company's interest in accordance with the provisions of the Code of Ethics;
6. **Transparency and completeness of information:** The Company ensures full transparency of information to investors and the market in compliance with the principles of proportionality, truthfulness and timeliness of the information provided on the occasion of any corporate communication.

1.4.5 Integrated management systems

In the process of continuous improvement of its processes, Cisa has adopted an Integrated Quality and Health and Safety Management System, recognized and certified by accredited third parties. The Management Systems adopted comply with the international standards of reference:

- **UNI EN ISO 9001:2015 for Quality⁵;**
- **UNI EN ISO 45001:2018 for Health and Safety at Work⁶.**

The tools and resources put in place as part of the Management System not only support the achievement of specific objectives in terms of quality and safety, but also actively contribute to the prevention of the crimes provided for by Legislative Decree 231/2001, as they promote conscious and responsible behaviour, reducing the risk of culpable or malicious conduct..

Every year, the Company is subjected to surveillance and/or recertification audits by the certifying bodies, confirming the compliance of the system and its continuous improvement. These audits represent an important opportunity to identify areas for development and strengthen the culture of quality and safety.

The first step in defining and evolving the Management Systems is represented by an in-depth analysis of the business context and the needs of the interested parties, conducted on a periodic basis and formalized in the Management Review on an annual basis.

La Cisa has mapped and defined its business processes, identifying risks, objectives, indicators, operational activities and responsibilities for each one, with a view to transparency and traceability. All employees are informed about the existence of the Management System, share its principles and operate according to common standards and procedures, promoting standardization and operational effectiveness.

To consolidate internal awareness of quality and safety requirements, the Company has defined and published its Quality and Safety Policy, which is audited at least once a year and updated if necessary. The Policy translates into concrete, measurable and time-bound objectives, shared by the Management and the department heads.

To support the maintenance and improvement of the system, internal audit activities are carried out regularly, which make it possible to verify the compliance of operational activities with the required standards and to promote corrective and improvement actions where necessary.

1.4.6 Approach to sustainability

La Cisa understands sustainable development as a management model that is aware of and respectful of the environmental, social and economic context in which the company and its value chain operate.

With regard to Sustainability, it is with great satisfaction and a sense of responsibility that La Cisa announces the publication of the 2023 Sustainability Report⁷, presented again this year during the traditional Strategic Planning meeting. This moment, which sees the active participation of all the representatives of the operational offices and departments, represents an important opportunity to share and reflect on the path taken towards increasingly sustainable logistics.

The Sustainability Report was approved by the Board of Directors of La Cisa Trasporti Industriali S.r.l. on 27/09/2024 and has not been audited by an independent auditor.

The 2023 Sustainability Report is the result of collective and integrated work, which involved numerous colleagues from different company functions, all united by the common goal of making their commitment in the economic, social, environmental and governance fields increasingly solid and transparent. This report is not just a

⁵ The ISO 9001:2015 certification is available on the Company's website.

⁶ The ISO 45001:2018 certification is available on the Company's website.

⁷ The 2023 Sustainability Report has been published on the institutional website of La Cisa Trasporti Industriali S.r.l. on the COMMITMENT/SUSTAINABILITY page and can be found through the following link: <https://www.lacisa.com/impegno/sostenibilita/>

performance measurement tool, but a real roadmap that guides the achievement of ambitious goals in line with the principles of the United Nations 2030 Agenda.

The experience gained in 2023 with the publication of the first Sustainability Report has consolidated awareness of the importance of this tool, both for measuring progress achieved and for identifying areas for improvement. In 2024, this commitment has intensified to collect data and testimonies that demonstrate how the path to sustainability is not just a statement of intent, but a daily reality that is reflected in every aspect of the Company's business.

Thanks to everyone's collaboration, the 2023 Sustainability Report highlights the results achieved in key areas such as the reduction of CO2 emissions, the optimization of logistics processes to reduce waste and improve energy efficiency, as well as the social initiatives undertaken in favor of the communities in which La Cisa operates. The publication of the Sustainability Report does not mark the end of a journey, but represents a fundamental step along a road that will continue to be traveled, with commitment and

determination. Every result achieved is a reminder that more and better can be done to contribute to building a fairer and more sustainable future.

Cisa will continue to work side by side with all its stakeholders, keeping the dialogue open and sharing the challenges and opportunities that will emerge along the way. Only with a collective and shared commitment will it be possible to develop increasingly green logistics, capable of responding to the needs of the present without compromising the resources of future generations. Looking ahead, the Company is ready to undertake new initiatives and projects that will strengthen the sustainable business model, in particular by investing in innovation and green technologies, promoting corporate social responsibility and reducing the environmental impact of its operations.

The Company, in fact, supports the sustainability of the industrial project not only with compliance with laws and self-regulation standards but also with the protection of fundamental ethical values such as loyalty, seriousness, proactivity, competence and professional correctness, included in its Code of Ethics. Embodying these values in its way of acting, the Company is committed to guaranteeing economic and financial solidity and fundamental social and environmental sustainability. Among the environmental aspects, the issue most strongly connected to La Cisa's activities is undoubtedly that related to energy consumption and related emission impacts: it is precisely in this direction that the Company is committed to improving its performance on a daily basis and to pushing itself further and further along the path that leads to sustainable logistics.

A new objective has also been introduced in the Company Policy related to sustainability, in detail "Reduce the main environmental impacts of industrial logistics by mitigating its emissions and avoiding waste of resources."

The quality of the relationship that La Cisa establishes especially with its employees and customers is the basis of the added value of the service it offers.



In this regard, La Cisa bases the provision of its services on some essential principles, which represent the basis for effective, responsible and continuous improvement-oriented operations:

- *protection of the health and safety of its employees, as an essential value in every activity carried out;*
- *optimization of resources – human, financial and technological – through the adoption of lean⁸ and low environmental impact working methods;*
- *use of advanced technological solutions, in order to improve the efficiency and quality of production processes;*
- *systematic reduction of waste, in full compliance with safety, environmental protection and service quality standards.*

Through these services, the Company undertakes to pursue its general growth objectives:

- *maintain and develop its leading position in the logistics market in the steel sector;*
- *provide quality services that meet customer needs;*

reduce the main environmental impacts of industrial logistics by mitigating its emissions and avoiding waste of resources.

Cisa strongly believes that in order to achieve these objectives it is necessary to be not only **efficient** but above all **sustainable**.

1.4.6.1 Strategic planning

The history of La Cisa testifies to the company's constant desire to evolve, renew its assets and continuously pursue the strategic objectives set, confirming a structured and collaborative approach in defining and monitoring its strategic planning. The annual planning and control process, formalized through specific procedures, makes it possible to decline transversal objectives into measurable tactical operational objectives, ensuring timely monitoring of their achievement through periodic KPI monitoring meetings, carried out at least quarterly.

During 2024, this organisational model provided for the convening of four plenary meetings, involving the main strategic company figures – from the employer to function managers and first-level operational figures – in order to share analyses on the company's performance and discuss projects and issues of common interest. This transversal involvement allows a strategic mapping that not only increases organizational awareness, but strengthens the sense of belonging and shared corporate culture.

The transversal objectives, aligned with the company policy, the Code of Ethics and the Integrated Management System, reflect the founding values of La Cisa, such as customer satisfaction, safety at work, respect for the person and continuous innovation. In 2024, the main cross-cutting objectives were: Zero Accidents, Increase in Profit, Replicability and Sustainability, each declined into tactical objectives with clear indicators, responsible departments and dedicated resources.

For the year 2024, Cisa wanted to place particular emphasis on two fundamental pillars for its sustainable development: Sustainability, understood in a broad and integrated sense, and the Replicability of internal processes.

Sustainability has been declined in two main dimensions:

- *Environmental, with initiatives aimed at reducing impact and improving resource efficiency, through process optimization and responsible resource management;*
- *Social, aiming at the well-being, safety and development of employees;*



⁸ Lean management involves objective, qualitative and quantitative improvements in the management of the company. It includes the techniques of management and development of people, the real business engine of improvement.

On the Replicability front, the strategic objective was to standardize the onboarding and training process for new employees, creating clear and replicable procedures for each company role. To this end, work has been done to automate a large part of the training through the creation of video procedures and standardized presentations, in order to make the onboarding process more effective and homogeneous.

It was important to keep the first two priority objectives at the center: safety at work with the goal of "Zero Accidents" and the improvement of company profits, key elements of economic sustainability and corporate social responsibility. These objectives, confirmed and integrated with the new priorities, represent the pivot around which La Cisa's activities and initiatives are developed, ensuring a balance between growth, innovation and organizational well-being.

The key role in the governance of this planning belongs to the highest governing body, the Board of Directors (BoD), which is responsible for approving and updating the company's strategies, mission, values and policies, with particular attention to sustainable development aspects. The Board oversees the alignment of objectives with the corporate vision and regularly evaluates the progress made, ensuring that the strategy effectively responds to market needs and current regulations, as well as ethical and social responsibility principles.

In addition, La Cisa actively involves other stakeholders – such as internal collaborators at various levels, operational figures, and in some cases external representatives or specialized consultants – in planning activities and management meetings, promoting a participatory and inclusive approach to the management of strategic and sustainability issues. This involvement ensures that decisions and actions are shared and supported from a plurality of points of view, thus improving the organization's ability to respond to internal and external challenges.

In summary, La Cisa's planning and control system is based on a structured and transparent process, guided by the Board of Directors and integrated by a broad organizational participation, which allows it to effectively and responsibly pursue the objectives of sustainable development, economic growth and continuous improvement.

The involvement of people who work at different levels of company operations makes it possible to carry out a transversal strategic mapping and increase organizational awareness and sense of belonging.

During the first of the four annual strategic planning meetings, **the cross-cutting objectives of the year are collaboratively defined**, identifying the tactical objectives and specifying their measurement, the person responsible and the resources to support them.

For each of the transversal objectives identified, La Cisa has identified the respective tactical objectives and the related specific indicators to monitor their progress (in-depth analysis in the relevant Box), establishing the departments and figures responsible. This activity is carried out by the highest governing body in collaboration with the Quality sector, which also offers support in determining the results. For managers and first-level managers, these objectives are also linked to economic incentives. Supervision is carried out at least twice a year in special meetings, in plenary and with individual managers.

ZERO INJURIES

Supervision: Increase the number of inspections;

Sharing: Carry out one meeting per month sharing the near misses, the procedures/rules to raise awareness among all La Cisa staff;

Accidents: Decrease the frequency and severity of injuries;

USEFUL

Logistics: Optimize processes and reduce costs related to claims, damage, and tires;

Workshop: Achieve savings in maintenance costs;

All: Enjoy holidays 20% more than accrued

REPLICABILITY

Map business processes;

Create video procedures;

SUSTAINABILITY

Environmental: Sustainability report and daily activities;

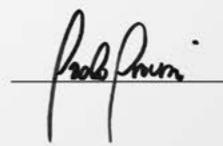
People: continue with the people project and decrease turnover;

CROSS-CUTTING GOALS 2025

ZERO INJURIES	NET INCOME	PEOPLE	SUSTAINABILITY
INJURIES ↓ Severity and frequency index	RESOURCES Holidays taken ≥ accrued + 20% Previous year Compliance with the budget Outline the process of fleet purchase and sales	TURNOVER Meetings with staff to reduce turnover Sponsoring Welfare policies	ENVIRONMENTAL Sustainable supply chain Sustainability Report
SHARING Monthly meetings with operators	WORKSHOP ↓ €/h Use the CMMS to intercept alarms and conduct analysis Improve MTBM (mean time between maintenance)	CORPORATE CULTURE Sharing events and near misses, KPIs, procedures, best practices, etc.	EFFICIENCY Reduction of waste of time, resources and energy. AI and digitization for process optimization.
VIGILANCE ongoing inspections.	LOGISTICS ↓ € Damage, broken tires, claim. Use the TMS to improve driving style, reduce bumps and optimise vehicle saturation.	LEARNING Go live of Skillato Continuous training	

DALMINE
APRIL 15, 2025

LACISA

Paolo Pavan



POINT

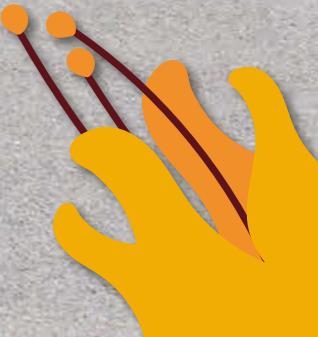
POLO PER L'INNOVAZIONE
TECNOLOGICA DELLA
PROVINCIA DI BERGAMO

POINT

SIAMO SEMPRE
ALLA RICERCA
DI GIOVANI TALENTI



LACISA



1.4.6.2 Challenges Faced

In 2024, a further challenge that emerged strongly was that of engagement, understood as the ability to stimulate and maintain the active participation and motivation of all employees and stakeholders towards sustainability issues. The authentic and constant involvement of people, at all levels of the company, has proved to be essential not only to collect information and data but also to promote a shared culture and real commitment. To overcome this challenge, La Cisa has implemented new methods of internal communication and awareness-raising initiatives, aiming to transform sustainability into a value felt and experienced daily by everyone.

Below are also the challenges and critical issues already noted in past years:

Time management and compliance with deadlines → Being a long, complex project where several transversal company figures are involved, it was important to plan everything by defining

- *estimating the timing*
- *the necessary resources and their efforts*
- *identification of the links between the different activities*
- *scheduling of activities*
- *milestones and Gantt*.

This allowed them to obtain an overall view of the project timeline and to monitor the progress of the expected times. Another crucial point to avoid wasting energy was to assign a manager to each activity, defining who does what and when, in order to better manage the individual workloads.

Difficulty in finding data and identifying KPIs → Once the material issues have been identified, data is collected between the various functions of the organization, their verification and internal validation. In this phase, it was very important to understand which aspects of the organization to deal with for the drafting of sustainability reporting and consequently what data to collect.

We started by interviewing all the managerial figures to identify the initiatives launched that had an impact on sustainability, then we based ourselves on the themes that emerged as material and the objectives that the company had set itself in the company strategy. Once the topics had been identified, it was important to choose an appropriate measurement method to determine the effectiveness of the actions taken.

Stakeholder involvement → Involving both internal and external stakeholders, through different means and tools, is an essential aspect for the success of the budget. Their decisions and attitudes can objectively favor or hinder the achievement of a company's goal such as sustainability. It is crucial to work with stakeholders to identify priorities, develop strategies, and implement initiatives that can achieve real impact. To do this, it was essential to think of clear and personalized communication based on the type of stakeholders and keep them always updated on progress or think of ad hoc initiatives to attract their attention, which can require a considerable expenditure of resources.

Facing these challenges and investing to overcome them has contributed to making the sustainability report perceived as a dynamic and useful tool for the organization, useful for

1.4.7 Materiality analysis and dialogue with stakeholders

Cisa Trasporti Industriali S.r.l. recognises as stakeholders all those subjects [institutions, organisations, groups or individuals] who may, more or less directly and to varying degrees, influence or be influenced by the Company's activities.

Maintaining a constant, solid and transparent relationship with its stakeholders is a fundamental condition for the proper development of business activities and is indicative of the level of accountability that the Company assumes towards the economic and social context with which it interacts. The process by which their identification takes place is based on three main criteria:

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

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

- *gmanage 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 subjects to be involved.*

To meet the expectations of its stakeholders in a timely manner, the Company adopts a proactive approach, promoting constant dialogue and the mutual sharing of needs and requirements. Cisa promotes these initiatives, aware that the opportunities for discussion represent an opportunity for growth and enrichment for all those involved.

The commitment to progressively develop a corporate culture focused on the creation of shared value for stakeholders is evident considering the numerous channels of dialogue adopted by La Cisa in order to interact effectively with them. The system of approaches and tools for communication and discussion put in place by the Company allows it to maintain constant interaction between the parties and effectively monitor topics directly or indirectly related to ESG aspects.

Table 4. Stakeholders and interaction channels

Stakeholder category	Main channels of interaction and dialogue
Customers and the market	<ul style="list-style-type: none"> ○ Internet site ○ Visits to the customer's site or to the plants ○ On-demand discussion with the Company's representatives ○ Customer care service ○ Market research and focus groups ○ Trade fairs ○ Training courses at the Academyy
Suppliers, partners and banks	<ul style="list-style-type: none"> ○ Daily confrontation (verbal, by email, by PEC, etc.) with the organizational structures in charge ○ Business plan sharing ○ Innovation and research projects ○ Defining and sharing standards
Human resources	<ul style="list-style-type: none"> ○ Internal communication programs ○ Regular newsletters on topics of common interest ○ Training paths ○ Reserved channel and e-mail box for reports 231 ○ Regular meetings within each sector and of directorates ○ Zucchetti ○ QHSE ○ Comic ○ Notices on bulletin boards
Environmental stakeholders	<ul style="list-style-type: none"> ○ Ad hoc meetingsc ○ Participation in events and conferences ○ Visits to the offices of La Cisa Trasporti Industriali S.r.l.
Collectivity	<ul style="list-style-type: none"> ○ Internet site ○ Organization of public events ○ Participation in trade fairs and events organised by third parties ○ Participation in category and institutional tables ○ Social accounts such as LinkedIn, YouTube, Instagram and Facebook
PA and other institutions	<ul style="list-style-type: none"> ○ Innovation and research projects ○ Participation in events and conferences

Exchanges with stakeholders did not reveal any particular critical issues during the period of competence.

The elements and areas that make up the Sustainability Report relate to the issues that represent the Company's most significant impacts on the economy, the environment and people, including those on human rights. The term "impact" refers to the effect that an organization has on the economy, the environment and/or society, whether positive or negative.

For the purpose of identifying the issues relevant to La Cisa, the same, in compliance with the requirements of the reference standards, updated the materiality analysis by involving its main stakeholders again on the basis of the 16 potentially material topics identified in the previous year during the sector benchmark activity.

In fact, on the basis of these themes, the special online "materiality questionnaire" was prepared and distributed to the identified stakeholders and they were asked to assess, with a score from 1 to 5, the importance and probability of occurrence of the positive and negative impacts related to the 16 proposed themes. In particular, it is defined:

- importance:** *magnitude (positively or negatively, as the case may be) of the impact generated directly or indirectly by the company's activities;*
- Probability:** *probability with which such an impact could occur in the short, medium and long term (to be considered only for potential impacts).*

At the end of the entire process, by defining the materiality threshold as 2.67 for negative impacts and 3.60 for positive impacts (average of the averages of the scores obtained for each theme), the results achieved made it possible to identify and prioritize the 11 material issues of La Cisa as reported below and explored in depth in the respective reference chapters:

SCOPE	PRIORITY	MATERIAL THEME
Governance and economic responsibility	1	Vision and Mission of the Organization
Social responsibility	2	Staff training and skills development
Social responsibility	3	Quality and safety
Sustainable innovation	4	Customer attention
Social Responsibility	5	Health and Safety at Work
Governance and economic responsibility	6	Ethics and integrity in the conduct of business
Supply Chain	7	Responsible supply chain management
Social responsibility	8	Corporate welfare
Social responsibility	9	Diversity and equal opportunities
Sustainable innovation	10	Research, development and innovation
Environmental responsibility	11	Sustainable logistics for the fight against climate change

With respect to the topics that were material results in the previous reporting cycle, the impacts identified through the process described above included the following topics:

- Corporate welfare;**
- Diversity and equal opportunities.**

Unlike the topics that were found to be material in SS22, the results of the materiality questionnaire proposed to Stakeholders this year excluded:

- Economic value generated and distributed;**
- Internal and external communication.**

The Company has decided to report on these issues in this Report in order to provide Stakeholders with a report that is as complete and transparent as possible.

The descriptions of each material theme are given below:

- the related identified impacts generated by the Company and its value chain on the environment and people;*
- the main tools (policies, procedures, management systems, etc.) adopted by the Group to oversee the issue and prevent or mitigate the negative impacts associated with it;*
- the KPIs and monitoring processes adopted to measure the effectiveness of the tools and initiatives put in place.*

Material Theme	Connected impact (positive and negative)	Actions taken	KPIs
Vision and Mission of the Organization	<p>Outline a clear and concrete strategic guide to be relied on to establish objectives and priorities, facilitating the planning and alignment of activities;</p> <p>Creation of a strong and distinctive reputation in the market thanks to an effective communication ability with its stakeholders based on clear and commonly recognized principles</p> <p>Onset of operational disruptions and decision-making disorganization due to the loss of a single and clear long-term strategic direction;</p> <p>Disorganized and discontinuous management of company activities;</p> <p>Loss of attractiveness and difficulty in involving and communicating with its stakeholders (employees, customers, investors...).</p>	<p>Strategic planning</p> <p>Continuous dialogue with workers, customers and suppliers</p>	GRI 2
Staff Training and Skills Development	<p>Development of La Cisa's human capital and transmission, to the new incoming generations, of the skills of those who have greater seniority in the company.</p> <p>Development of skills thanks to company training plans, thanks to technical training plans aimed at creating employment in the area.</p> <p>Failure to meet the expectations and needs of individual and professional growth of the organization's human resources.</p> <p>Failure to implement training programs with a consequent halt in the growth of the skills - hard and soft - of its employees.</p>	<p>Training on key issues for the entire company population.</p> <p>Development of hard and soft skills</p> <p>The Cisa Academy</p> <p>Job rotation paths</p> <p>Evaluation of workers' performance</p> <p>Organization of webinars, meetings, training conferences.</p>	GRI 404
Quality and safety	<p>Maximum attention to the safety of operators thanks to the training of its employees also through state-of-the-art simulators, surveillance and inspections by the supervisors and the Quality and Safety department, compliance with operating procedures and instructions, and the use of suitable and efficient vehicles and equipment.</p> <p>Customer satisfaction from the point of view of the products and service offered.</p> <p>Worsening of accident indices and customer satisfaction ratings</p>	<p>Integrated management system</p> <p>Customer satisfaction analysis</p> <p>QHSE Portal</p> <p>Academy</p>	GRI 2-27 GRI 403 GRI 416

Customer care	Establishment of a relationship of trust with customers based on the transparency of information and through a high quality assistance service;	Continuous dialogue with the customer. Partnerships with customers on sustainability issues	GRI 416	Corporate welfare	Attention to the well-being of employees through the activation of specific tools for a better balance between personal and working life;	Activation of flexible corporate welfare plans Parenting support Smart working policies	GRI 401
	Creation of services adapted to customer requests, through continuous dialogue and close collaboration.				Improved productivity through welfare programs that support physical and mental health contributing to a healthier and more productive work environment.		
Health and Safety at Work	Customer dissatisfaction with inadequate customer service;	Customer satisfaction analysis and monitoring		Diversity and equal opportunities	Imbalance between personal and working life, to the detriment of the well-being, health, sense of belonging and productivity of the collaborators in the Cisa team;	Channels of listening and active dialogue QHSE Portal Inclusive internal communication	GRI 405
	Failure to understand customer needs with repercussions on customer satisfaction.				Increased absenteeism due to illness or stress due to a lack of wellness programs.		
Ethics and integrity in the conduct of business	Reduction of accidents at work and occupational diseases following the strengthening of prevention, control and monitoring policies and "near miss" management measures implemented within the organization.	Application of current legislation. Integrated management system and related procedures Education, information and training. Staff involvement. Risk assessment. Continuous monitoring. QHSE Portal Thematic newsletters Strategic planning Campaign We keep the attention high	GRI 401 GRI 403	Research, development and innovation	Development of the employee's potential thanks to the integration into internal communication of programs that enhance the different cultures present;	Investments in Research and Development, Industry 4.0 The Cisa Academy Partnerships with customers and suppliers	N.A.
	Reduction of the social cost, related to accidents and occupational diseases contracted in the workplace, borne by the organization and the community.				Strengthening the sense of belonging and collaboration between teams, with a positive impact on organizational performance and the ability to innovate.		
Responsible supply chain management	Increase in the number of accidents and occupational diseases as a result of incomplete training on the subject and the incomplete application of the adequate prevention and protection measures provided for the protection of the health and safety of workers;	Governance system that ensures that all members of the governing body follow appropriate and transparent decision-making processes. Taking care of the interests of stakeholders by applying processes that are subject to verification and control. Code of Ethics and Model 231. Presence of a Supervisory Body to verify the company's work for the purposes of compliance with Legislative Decree 231.	GRI 205 GRI 207	Sustainable logistics for the fight against climate change	Loss of talent and strategic skills due to the failure to value diversity and the failure to listen to people's specific needs;	Reduction of company competitiveness due to the lack of timely availability of technical and design solutions necessary to meet new environmental and/or health and safety regulations;	Management of maintenance interventions from a preventive perspective Constant focus on reducing fuel waste Maintaining a high-performance fleet in terms of fuel consumption and polluting emissions Construction of the first electric tractor.
	Penalties deriving from non-compliance with the legal regulations of the Consolidated Law on Safety.				Greater difficulties in defining growth and training paths, resulting from a lack of understanding of the characteristics and potential of individual employees.		
	Availability of investments/capital for the benefit of the individual company and the economic ecosystem in which it operates (e.g. reference sector or geographical district), with an important effect, for example, on employment rates at the local level;				Improvement of the company's competitiveness and the solutions provided to customers thanks to the identification of innovative and more technological solutions than those currently adopted by the organization;	Investments in Research and Development, Industry 4.0 The Cisa Academy Partnerships with customers and suppliers	GRI 302 GRI 303 GRI 305 GRI 306
	Well-being and prosperity of the main stakeholders with whom the organization interacts (e.g. employees, local communities and business partners).				Increase in scientific research, also related to the issues of sustainability and the sustainable design of its services, contributing to the development of both local communities and the business sector in which La Cisa operates.		
	Irresponsible conduct and negligent behavior by La Cisa's employees, suppliers and other stakeholders due to non-compliance with the organization's principles, values and code of conduct;				Reduction of company competitiveness due to the lack of timely availability of technical and design solutions necessary to meet new environmental and/or health and safety regulations;		
	Legal implications for the organization due to industry regulatory violations; Instability for employees, suppliers and other stakeholders due to unaccountable governance conduct.				Failure to contribute to the technological development of the sector.		
	Protection of human rights and protection of the environment thanks to the attention and consideration paid to sustainability factors in the processes of evaluation, selection and qualification of suppliers;	Management procedure for the evaluation and selection of suppliers Ranking suppliers based on their performance and performance Environmental and social assessments of suppliers	GRI 204 GRI 308 GRI 414		Contribution to the reduction of environmental impact thanks to the implementation of energy efficiency initiatives such as the use of energy from renewable sources for office lighting;	Management of maintenance interventions from a preventive perspective Constant focus on reducing fuel waste Maintaining a high-performance fleet in terms of fuel consumption and polluting emissions Construction of the first electric tractor.	GRI 302 GRI 303 GRI 305 GRI 306
	Contribution to the protection of human rights and the protection of the environment through the continuous monitoring of procurement practices and the inclusion of due diligence policies and procedures in the value chain;				Reduction of emissions into the atmosphere thanks to the continuous commitment to identify solutions with low energy impact;		
	La Cisa's suppliers comply with high standards of safe working conditions, fair and respectful treatment of employees and ethical practices.				Positive contribution to the fight against climate change through the implementation of a climate strategy.		
	Failure to respect human rights, undeclared work, forced and/or child labour within the supply chain in countries potentially exposed to such risk, as a result of the failure to implement adequate control and verification measures for the activities carried out by the organisation's suppliers and subcontractors;				Contribution to high consumption due to lack of energy efficiency interventions;		
	Loss of value for the reference area, due to a lack of collaboration between La Cisa and its supply network as a loss of growth opportunities and failure to achieve economies of scale and learning;				Contribution to high emissions due to the lack of attention to the use of energy from non-renewable sources;		
	Environmental and social consequences related to the activities carried out by the organization's suppliers and subcontractors.				Penalties relating to non-compliance with regulations relating to the management of emissions into the atmosphere;		

2. ECONOMIC PERFORMANCE



Material topics reported

- Economic value generated and distributed
- Responsible supply chain management



○ 8 – DECENT WORK AND ECONOMIC GROWTH

Risultati chiave 2024

- In the three-year period of reference, La Cisa recorded stable revenues both in Italy and in Europe (from +0.74% and -1.64% respectively).
- 97% of La Cisa's suppliers come from Italy.

Principali obiettivi per il futuro

- Maintain or improve your annual revenue growth target.
- Achieve a pre-tax profit percentage of at least 4%.

2.1 Distribution of the economic value generated

La Cisa Trasporti Industriali S.r.l., a leader in the provision of **integrated handling and logistics services**, is a consolidated partner of steel excellence on the international scene and has numerous offices in Italy, Europe and various countries around the world [\[Ref. Chapter 1 / The Company\]](#).

In the three-year period under review, the Company recorded substantial stability in sales and service revenues in **Italy** and **European countries**, with a slight increase of 0.74% on the Italian market and a slight decrease of -1.64% in the countries of the CEE area. The Italian market is however confirmed as the main reference for La Cisa.

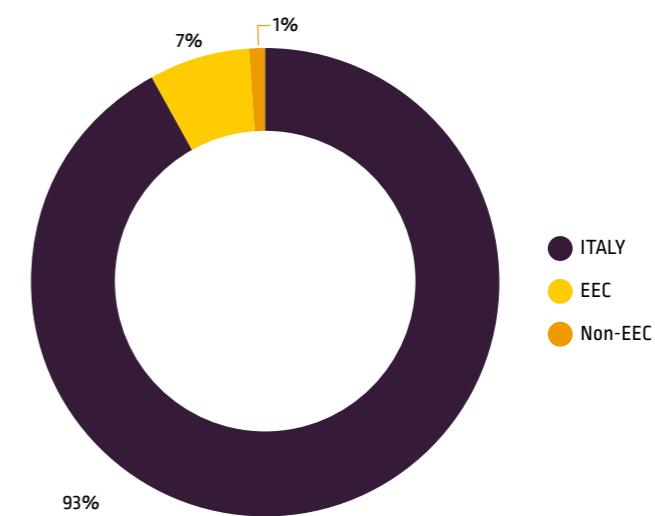
On the other hand, there was a significant increase in revenues in **non-European countries**, which grew by 54.78% compared to the previous year. This increase, albeit on low absolute values, is part of a context in which the top management has chosen to focus mainly on the local territory, leaving the other companies of the Hydra Group the widest coverage of foreign markets.

In the following table, you can see the revenue earned by region.

Table 5. Sales and service revenues by geographical area

REVENUES ACHIEVED BY GEOGRAPHICAL AREA [€] ^a	2022	2023	2024
Italy	39.921.566	41.981.005	42.291.606
EEC	450.297	3.053.32	3.003.160
Non-EEC	474.919	221.475	342.729
TOTAL	40.846.781	45.255.802	45.637.495

Revenue by region - 2024



^a Revenue figures by geographic area are for typical sales and performance revenues

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

Table 6. Distribution of turnover by services

TURNOVER FOR SERVICES (€)	2022	2023	2024
Logistics services	21.133.760 €	24.136.621 €	22.876.57 €
Cold rental revenues ¹⁰	15.580.624 €	18.531.023 €	17.932.259 €
Service revenues	2.768.780 €	2.430.545 €	2.471.517 €
Total	12.603.580	45.098.189 €	43.280.354 €

In the context of sustainability, the **economic value generated and distributed** is understood as the point of contact between the economic and social profiles of the company and represents the ability of a company to create wealth and distribute it among its stakeholders. The reclassification adopted goes beyond the classic economic schemes and is based on the principles developed by the Study Group for the Social Report (GBS) which direct the distribution of the Added Value among all those who benefit from it, in accordance with the requirements of the GRI Standards.

Compared to the previous year, the year ended 31/12/2024 recorded an increase in the economic value generated of 4.3%, an increase in the economic value distributed of 11.52% and a decrease in the economic value retained of 17.15%.

The change in the value distributed in 2024 is attributable to the increase in operating costs [+8.2%], the increase in personnel costs [+7.9%, mainly due to contractual increases] and the significant increase in lenders' remuneration costs from 727.130 Euros to 2,264,344 [+211%] due to the non-recourse transfer to SACE Factor S.p.A. of the previous receivables of Acciaierie d'Italia S.p.A. in Extraordinary Administration at the end of the filing procedure in the liabilities and assignment of the admitted credit. Thanks to the closure of the above-mentioned filing procedure, the provision for credit risks has decreased significantly and has led to a decrease in the economic value retained by the company. The provision for the year 2024 was necessary both to cover the risks associated with certain ongoing disputes and to cover potential losses on intercompany receivables linked to La Cisa East Europe, a group company put into liquidation in April 2025.

Table 7. Value generated, distributed and retained

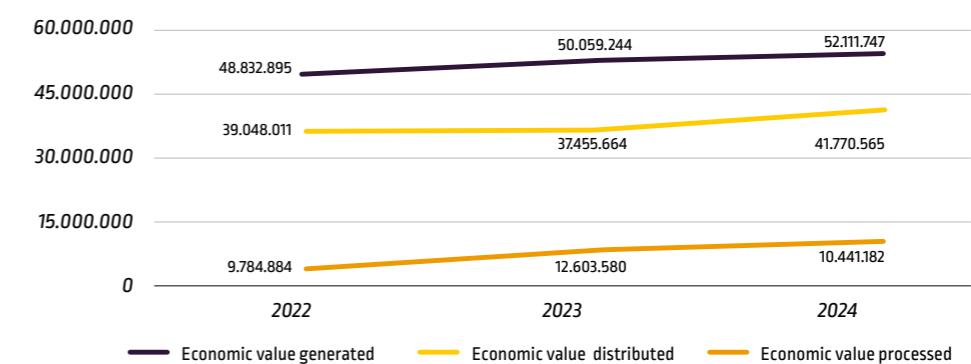
ADDED VALUE € ¹¹	2022	2023	2024
Revenues	48.832.783	50.007.074	52.111.724
Financial income	112	52.170	100.023
Total economic value generated	48.832.895	50.059.244	52.211.747
Operating costs ¹²	24.036.545	21.150.848	22.885.432
Staff remuneration	14.621.449	15.177.117	16.369.213
Remuneration of lenders	187.758	727.130	2.264.344
Investor remuneration			
Public Administration Remuneration	200.000	386.919	248.296
External donations (investment in the community)	2.260	13.650	3.280
Total economic value distributed	39.048.011	37.455.664	41.770.565
Depreciation, amortisation and adjustments	4.710.958	6.292.953	6.822.148
Provisions for risks and other provisions	1.108.971	5.000.000	778.634
Profit for the year allocated to reserves (Profit - Dividends distributed)	3.964.954	1.310.627	2.840.400
Economic value retained	9.784.884	12.603.580	10.441.182

¹⁰ Cold rental services are the rental service of La Cisa vehicles, without an operator.

¹¹ The data are taken from the official financial statements.

¹² Operating costs may include: rental of real estate, licensing fees, facilitator payments (as they have a clear business objective), royalties, payments for contract workers and training costs (if external trainers are used).

Economic value generated, distributed and processed - 2024



At the end of 2024, the Shareholders' Equity of La Cisa Trasporti Industriali amounted to Euro 22.8 M [it was 20.5M as of 31.12.2023]. The value of the asset is equal to Euro 475M.

2.2 Tax approach

The management of tax aspects is the responsibility of the Administration and Finance function. The CFO CEO is responsible for the tax strategy, who periodically meets both the Head of the Administration and Finance sector and the Accounting Firm responsible for tax consultancy, tax controls and tax determination.

The Company adopts a transparent approach in the management of tax matters, formulating concrete and proactive responses to new regulatory requirements. Cisa, in fact, thanks to internal studies and collaboration with the external accounting firm, tries, while fully complying with the legislation, to minimize the tax burden and to seize opportunities for cost reduction. The most important examples in this area are the attention to the procedure for requesting the refund of excise duties and the requests to access the tax credit for investments in industry 4.0.

The Company is sensitive to the need to ensure conditions of fairness in the conduct of business and corporate activities; in fact, all the activities carried out by the Company comply with the relevant tax legislation and tax planning is always aligned with commercial activities. Periodically (at least once a year when the budget law is approved by the State) and "upon notification" by the Accounting Firm, any possibilities for optimizing the tax burden are verified. Cisa Trasporti Industriali defines the management of tax risk taking into account MOG 231.

In order to allow a correct management of accounting records also from a tax point of view, minimize the possibility of error and optimize risk management, the finance department carries out periodic accounting reconciliations (monthly for some accounting accounts, quarterly for others) on accounting transactions. All balances of the balance sheet accounts and some income statement accounts (e.g. contingent liabilities and assets, capital gains and losses, entertainment expenses, non-deductible expenses, expenses for cars in fringe benefits, etc.) are verified. Every six months the same data are verified by the accounting firm and finally by the auditing firm.

The Company's approach to taxation is therefore based on total compliance with local regulations, also through continuous dialogue with external professionals who support the Company. The Accounting Firm that follows Cisa Trasporti Industriali verifies all VAT and various tax impact returns. For this activity, monthly data review and accounting reconciliation meetings are held internally. In addition, the accountant also carries out accounting checks on the correct allocation of revenues and costs on a quarterly basis.





Also for the 2024 financial year, La Cisa has been included among the best performing companies in the province of Bergamo. The award, already obtained in 2021 and 2023, has seen dimensional, corporate and performance criteria evaluated. This recognition is testimony to the commitment over the last decade, during which it has been able to adapt its logic and business organization to increasingly competitive parameters, expanding its market horizon towards innovative systems and materials and new territories, and innovating its structures in work processes.



During 2024, La Cisa was the winner of the **Business Visionaries Award**, promoted by the IAER Institute of Economic-Scientific Research and the Entrepreneurial Sciences Academic Institute, with the media partnership of Il Sole 24 Ore. The award was given for the province of Bergamo, in the Logistics sector, Large Enterprise category.

The award is based on an analysis conducted on over 700,000 2022 financial statements of Italian companies and rewards those companies that have distinguished themselves for Sustainability Report 2024 **competitiveness, productivity and entrepreneurial sustainability**, demonstrating the ability to adapt and innovate in the post-pandemic context.

The award attests to **La Cisa's strategic vision and management solidity**, testifying to the commitment and consistency with which the company has faced market transformations, strengthening its presence and reputation in the national economic landscape.

2.3 Responsible supply chain management

2.3.1 Evaluation and procurement process

The choice of suppliers used by the Company must be made according to criteria of competence, professionalism, cost-effectiveness, fairness and transparency, included in the Company's code of ethics. The selection of suppliers and the determination of the conditions for the purchase of goods and services must, therefore, take place on the basis of objective and impartial assessments, based on quality, price and guarantees provided, with a view to obtaining a competitive advantage. Consequently, the fees and sums paid to Suppliers and Consultants for supplies and professional assignments for any reason must be in line with market conditions and adequately documented, in fact, undue pressure aimed at favoring one 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 rigor in the application of the Law and regulations are not admissible or acceptable interiors.

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

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

Le figure interne all'azienda coinvolte in tale procedura sono l'amministratore, il datore di lavoro [DDL], i responsabili dell'ufficio acquisti, salute e sicurezza e gestione qualità e i gestori in quanto coloro che usufruiscono in prima linea dei prodotti e servizi acquistati. In particolare, essi si impegnano a:

- **Update the procedure according to current regulations and company needs;**
- **Evaluate and manage suppliers;**
- **Verify suppliers through audit activities;**
- **Carry out a periodic re-evaluation of suppliers;**
- **Block or unblock suppliers depending on their assessment;**
- **Report any complaints and anomalies;**
- **Notify non-conformities to suppliers.**

The data relating to the evaluations are then archived by the Purchasing Department.

Cisa takes into account the distinction into three classes of suppliers, depending on which they will be subjected to a different evaluation process

Supply Chain	Internal customer	Ufficio Salute e Sicurezza	Quality
<ul style="list-style-type: none"> • Price competitiveness • Timeliness • Payment terms • Flexibility and/or acceptance of Company rules • Sustainable sourcing of product/services 	<ul style="list-style-type: none"> • Technical and commercial support • Transparency of information • Quality of the service and/or product 	<ul style="list-style-type: none"> • Ability to find documents such as safety data sheets, CE, etc... 	<ul style="list-style-type: none"> • Qualitative aspects (internal customer opinion, anomalies found, supplier availability, complaints, non-compliance, ...)

A) Strategic Supplier

Class A suppliers are suppliers who impact the operating business with a high economic value and are indispensable for the Company's strategy; therefore, they are subjected to a more in-depth evaluation. They are evaluated by several subjects: the Purchasing Department, the internal customer (managers, etc.), the Health and Safety Office and the Quality Office. The evaluation parameters are different for each evaluation body.

Once the evaluation has been collected from the preset module, the latter generates a final score given by the weighted average of the actors who have carried out the evaluation and the outcome may lead to the supplier being qualified, qualified with reservation (which involves a review audit) or unqualified.

B) Tactical Suppliers

Class B suppliers are those who make at least 20 deliveries per year. For them, the evaluation is carried out by the Purchasing Department which will evaluate the candidate based on flexibility and/or acceptance of the organization's rules and the internal customer who will give his judgment based 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 are part of the suppliers with a low number of deliveries or new suppliers. They are also evaluated through the appropriate form. The assessment form for Class C suppliers requires the general information of the supplier and secondarily its management system (ISO 9001, ISO 45001, ISO 14001). Finally, it requires the completion of a self-assessment questionnaire aimed at deciding the final score of acceptance, reserve or non-qualification. The supplier must not present any anomaly indices in any way.

With this methodology for evaluating its suppliers, Cisa demonstrates that it seeks professionalism and commitment to sharing the principles contained in the Code of Ethics in suppliers and external collaborators, promoting the construction of lasting relationships for the progressive improvement of performance. In the table you can see the number of suppliers evaluated according to the different sustainable criteria.

Table 8. Number of suppliers and new suppliers assessed according to social and environmental criteria over the three-year period

NUMBER OF SUPPLIERS	2022	2023	2024
TOTAL SUPPLIERS (NO.)	730	730	688
of which TOTAL NEW SUPPLIERS (NO.)	36	62	29
Number of suppliers assessed according to ENVIRONMENTAL CRITERIA	330	350	304
of which Number of new suppliers assessed according to ENVIRONMENTAL CRITERIA	36	62	29
Number of suppliers evaluated according to SOCIAL CRITERIA	0	350	304
of which Number of new suppliers assessed according to SOCIAL CRITERIA	0	62	29
Percentage of suppliers assessed according to environmental criteria	45%	48%	44%
Percentage of new suppliers assessed according to environmental criteria	100%	100%	100%
Percentage of suppliers assessed according to social criteria	0%	48%	44%
Percentage of new suppliers assessed according to social criteria	0%	100%	100%

2.3.2 La Cisa's suppliers

97% of La Cisa's suppliers operate in Italy, of which about 35% in the local area, guaranteeing continuity in supply relationships with undoubted positive feedback on the local economy.

Table 9. Geographical distribution of suppliers over the three-year period

NUMBER OF SUPPLIERS	2022		2023		2024	
	n.	% of total	n.	% of total	n.	% of total
Number of LOCAL suppliers ¹³	288	39%	269	37%	238	35%
Number of suppliers located in ITALY	420	58%	436	60%	427	62%
Number of suppliers located in EUROPE	22	3%	22	3%	23	3%
Number of suppliers located in AMERICA	0	0%	0	0%	0	0%
Number of suppliers located in ASIA	0	0%	0	0%	0	0%
Number of suppliers located in the REST OF THE WORLD	0	0%	0	0%	0	0%
TOTAL SUPPLIERS	730	100%	727	100%	688	100%

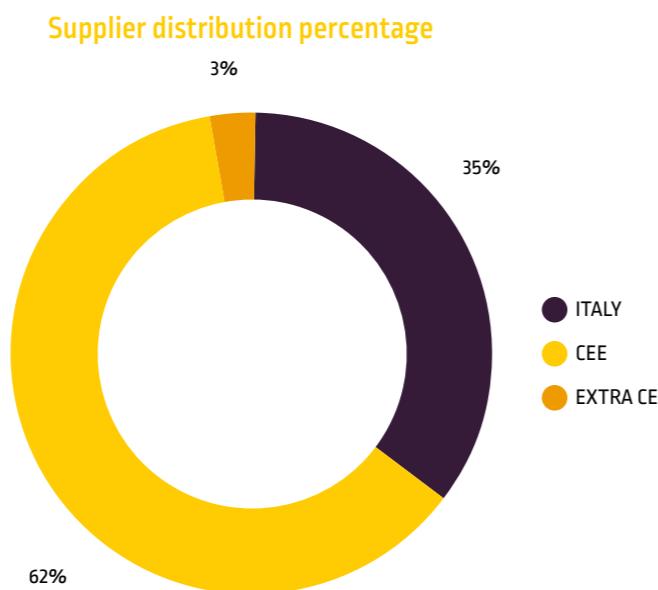


Table 10. Geographical distribution of budget spent on vendors

BUDGET SPENT ON SUPPLIERS	2022		2023		2024	
	€	% sul totale	€	% sul totale	€	% sul totale
Budget spent on LOCAL suppliers*	4.500.000	14%	5.500.000	16%	2.815.596	15%
Budget spent on suppliers located in ITALY	23.400.000	74%	24.800.000	74%	14.641.098	78%
Budget spent on suppliers located in EUROPE	3.600.000	11%	3.600.000	10%	1.313.945	7%
Budget spent in suppliers located in AMERICA	100	0%	100	0%	0	0%
Budget spent on suppliers located in ASIA	0	0%	0	0%	0	0%
Budget spent on suppliers located in the REST OF THE WORLD	0	0%	0	0%	0	0%
TOTAL SUPPLIERS	31.500.000	100%	33.700.000	100%	18.770.638	100%

¹³ Local Supplier means Supplier Codes handled in the periods with the ZIP Code of the Company Name in the same Province as its Operating Sites: BG-AO-UD-VR-PD-RA-LI-TA

Cisa Trasporti Industriali S.r.l distinguishes its purchases into:

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

In fiscal year 2024, spending on finished goods represents 18% of the total procurement budget used. Another 23.64% is used for the purchase of fuels, oils and lubricants and tires for the operation and maintenance of handling equipment. The remaining 58.35% 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 vehicle fleet;*
- *services provided by external companies that do not strictly concern their own sphere of activity but that contribute to supporting the needs of the staff.*

Table 11. Types of purchases in the three-year period 2024

TYPE OF GOODS/MATERIALS/MP/SEMI-FINISHED PRODUCTS/COMPONENTS PURCHASES	2022	2023	2024
Finished products	3.500.000 €	3.900.000 €	3.382.210 €
Raw materials	5.050.000 €	5.021.000 €	4.436.657 €
Services	-	-	-
Servizi	5.000.000 €	4.600.000 €	4.640.178 €
Other	17.950.000 €	20.179.800 €	6.311.593 €
TOTAL PURCHASES	31.500.000,00	33.700.000 €	18.770.638 €



3. ENVIRONMENTAL RESPONSIBILITY



Material topics reported



○ Sustainable logistics for the fight against climate change

○ 2 - DEFEATING HUNGER

○ 6 - CLEAN WATER AND SANITATION

○ 8 - LAVORO DIGNITOSO E CRESCITA ECONOMICA

○ 11 - SUSTAINABLE CITIES AND COMMUNITIES

○ 13 - COMBATING CLIMATE CHANGE

○ 15 - LIFE ON EARTH

○ 17 - PARTNERSHIP FOR GOALS

○ 11% reduction in fleet fuel consumption and direct greenhouse gas emissions (Scope 1)

○ Continuation of the Oasis of Biodiversity project

○ Continuous research on a low-emission impact fleet: Step 5 engines adopted

○ Adoption of beehives as an improvement activity of the Oasis project

○ Reduction of approximately 2.7 tons of NOX and PM pollutant emissions

○ Maintenance of strategic partnerships aimed at developing technologically advanced solutions to optimize production processes and constantly reduce waste, ensuring

○ Continuous research and experimentation for the adoption of a fleet of vehicles with low emission impact

○ Increasing focus on the supply chain to minimize its environmental impact

Given the increasing sensitivity of the social partners towards environmental issues, **La Cisa considers environmental an indispensable lever for its strategic growth**. For this reason, the Company is committed to reducing the main environmental impacts of industrial logistics through the consolidation of partnerships with customers and suppliers on sustainability issues, the pursuit of sustainable logistics that mitigates its climate-changing emissions, and the prudent management of resources.

3.1 Partnerships with customers and suppliers on sustainability issues

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

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

It is precisely from the collaboration, born in 2019, between La Cisa, [MOVE S.R.L.](#) and [LA CISA TECH](#) the world's first 4x4 electric tractor was created. The partnership has contributed to the "Full Electric" endothermic traction revamping¹⁴ of two 4x4 industrial tractors. The design analysis necessary to define the best technical solution for the powertrain was based on the creation of a great synergy between the companies which translated into the exchange of information, documentation and surveys carried out in the field. The electrical system is designed in compliance with the UNI EN and CEI standards contemplated in the ECE 100 regulation.

Subsequently, the company chose to invest again by introducing the [Kalmar ECG160 electric forklift](#), which has the same performance as a diesel forklift but with a decidedly reduced environmental impact. In fact, its capacity is measured at around 16 tons but zero CO₂ emissions into the atmosphere.

In 2023, in order to have greater control of the fuel data of the fleet, in collaboration with the supplier [TGI Tank Gauging Italia S.r.l.](#) a HecPoll portal has been developed, a tool to control and manage data regarding supplies and generate reports.

This is proof of the strong investments in continuous improvement not only in the management of the vehicle fleet and logistics flows but also in terms of **Business Intelligence**. During 2023, the company continued its partnership with [Reti S.P.A.](#), which began in the previous year, to enhance company reports in order to have **data that can always be used in a simple and clear way**. The goal is to eliminate the time to search for data, calculate, synthesize, represent, explain and analyze results and causes, as well as think about reactions and solutions and finally share information. Specifically, dashboards and dashboards have been created by La Cisa's controlling aimed at maintenance activities, the calculation of the related technical KPIs relating to the use of spare parts, analysis of work sheets, dashboards on tire pressure and temperatures, diesel management, and other data pertinent to the activity.

¹⁴ Revamping significa applicare interventi strutturali per rinnovare impianti e macchine industriali per potenziarne l'efficienza.



Constant monitoring of this data allows the company to **improve its performance and energy efficiency**. In fact, thanks to the strategic partnerships established, the Company will be able to benefit from the skills and innovative technologies offered by its partners to **improve the energy efficiency** of its transport operations and reduce the environmental impact of its activities.

During 2024, the go-live phase of the new CMMS system was launched, implemented with the support of MAINSIM S.R.L. This operational phase has been divided into centers of responsibility, with the aim of ensuring a **gradual and controlled transition from the old system to the new**, while allowing the training of the personnel involved and maintaining the operational continuity of the maintenance processes. This approach favors the progressive adoption of new features that aim to increase the effectiveness in the management of ordinary, extraordinary and preventive maintenance.

Two innovative projects in the field of safety **are being tested**: the introduction of collision avoidance systems based on UWB [Ultra-Wideband] technology and Computer Vision solutions supported by Artificial Intelligence. Tests are currently underway on the operating vehicles of the Dalmine plant for container loading and pipe stack handling. **The project to migrate the telemetry database** of the TMS (Telemetry Management System) to the cloud has been launched, with the aim of increasing the frequency of data reading, improving the accuracy in the analysis of efficiency, operational performance and alarm data, opening up new possibilities for predictive developments with a view to advanced maintenance. The cloud system will also have the advantage of being able to operate software updates directly remotely, reducing machine downtime for extraordinary maintenance.

Finally, the development of additional company software to make transversal processes more efficient remains constant, including the **complete management of all-round personnel** (attendance tracking, holiday management, company communications, etc.), with a management tool divided into customized sections ad hoc together with the supplier EOS INFORMATICA S.r.l. is structured in sections customized according to business needs. The use of the **Softcare HSE platform** continued, an integrated web solution for the management of all aspects related to **health, safety, environment, quality, training and skills**. The software, modular and flexible, allows the digitization of company HSE processes through **dedicated workflows, document management** and **continuous monitoring of practices**, ensuring compliance with ISO standards (45001, 14001, 9001). Thanks to the **active partnership with the supplier**, several modules of the platform were developed and updated in 2024, with the aim of making activities increasingly efficient and expanding operational opportunities for business users. In the administrative area, the development of an **ERP system** also continues in collaboration with LUTECH S.p.A., aimed at ensuring punctual and centralized financial management.

3.2 Resource Management

The consumption of raw materials and materials, energy and water resources are some of the aspects with the greatest impact in the environmental management of a company.

Since 2019, the last revision 2023, Cisa has adopted a **Management Procedure relating to the environmental emergency** which aims to:

- **Identify potential environmental emergency situations and potential environmental incidents that may have more or less serious consequences on staff, patients and the environment and how to respond to them;**
- **Respond to emergency situations and real incidents;**
- **Prevent or mitigate the environmental impacts associated with them..**

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

- **Setting up suitable storage areas for chemical products with a system to contain any leaks (collection tanks);**
- **provision of special "Spill Kits" for the containment, collection and cleaning of any spilled substances both near the storage and use areas and on "Mobile Workshop" vehicles;**
- **affixing extracts of Safety Data Sheets near chemical product containers;**

information to the employees of the operating methods of intervention in the event of accidental spill/release.

In the 2024 financial year, Cisa recorded only cases of minor spills such as a small loss of oil from vehicles. All procedures carried out and emergency plans are managed by the Head of the management system for safety at work and archived through the official computer systems. Similarly, emergency procedures and plans are also stored electronically in the appropriate folders and can be consulted online.

Finally, within the La Cisa **Logistics Operating Procedure**, the operating methods to be followed to promote energy savings during the use of the vehicles are indicated:

- **Use only the power necessary during handling;**
- **Avoid acceleration and braking while maintaining a homogeneous pace as much as possible;**
- **Avoid empty movements;**
- **Avoid manoeuvres with too tight turning radii, and similar starts from a standstill;**
- **Limit the use of air conditioning (hot and cold) if not necessary;**
- **Stop the engine if not necessary.**

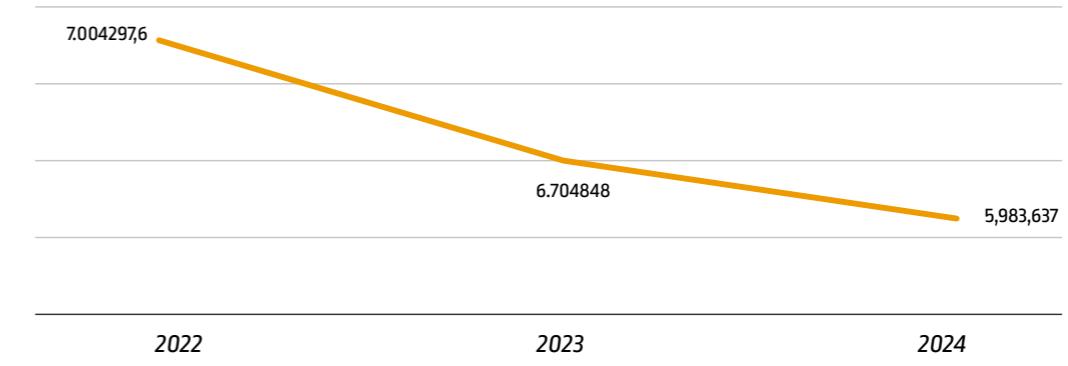
3.2.1 Energy consumption

The energy consumption that the Company has the opportunity to monitor on a timely basis is mainly due to the consumption of natural gas and electricity recorded at the offices of the Dalmine headquarters (POINT Science Park), and to the use of diesel fuel for the operation of the fleet vehicles at the various construction sites; the data relating to diesel consumption refer both to the actual consumption of the vehicles rented "hot", and the estimated consumption¹⁵ of "cold" rented vehicles.

Table 12. La Cisa's Energy Consumption

ENERGY CONSUMPTION [GJ] ¹⁶	2022	2023	2024
ENERGY CONSUMPTION FROM NONRENEWABLE SOURCES [%]	100%	100%	100%
Natural gas	279 ¹⁷	224	346
Diesel	251.646	238.606	213.059
Electricity purchased directly	139	115	122
Electricity purchased indirectly ¹⁸	125	103	136
ENERGY CONSUMPTION FROM RENEWABLE SOURCES [%]	0%	0%	0%
Electricity purchased	0	0	0
TOTAL CONSUMPTION¹⁹	252.189	239.048	213.663

Fuel consumption of La Cisa vehicles (litres of diesel)



¹⁵ For the estimate of the fuel consumption of cold-rented vehicles, the average hourly consumption figure recorded for hot-rented vehicles was used, equal to 12.2 l/h [litres of diesel per hour of rental].

¹⁶ The conversion factors used to transform the different energy quantities into GJ are taken from the DEFRA 2021 - 2022 - 2023 (UK Department for Environment, Food and Rural Affairs) database.

¹⁷ The 2022 natural gas value reported has been changed following an update of the 2022 DEFRA conversion factors

¹⁸ Following an efficiency improvement in the data collection method, the consumption of electricity purchased has been divided into direct and indirect. The latter have been added as consumption parameterized on a millesimal basis referring to the common part of the Dalmine headquarters (POINT Science Park).

¹⁹ The total energy consumption of the three-year period has been updated following the addition of the consumption of electricity purchased indirectly.



Overall, in 2024 there was an 11% reduction in fuel consumption for refuelling vehicles.

This result, in addition to a drop in vehicles, was possible thanks, on the one hand, to the contribution of the technologies and processes implemented and, on the other, to the growth of a corporate culture increasingly oriented towards sustainability, based on small daily gestures that can make a big difference. In particular, the initiatives concerned:

- **Training operators in a greener driving style:**
 - _ reduced operator steering
 - _ elimination of empty runs
 - _ minimized time
 - _ engine off when needed
 - _ elimination of sudden accelerations
- **Use of machinery equipped with a "Start and stop" system**
- **Use of machinery equipped with ECO system**
- **Dashboards to monitor technical KPIs or regarding the resources used**

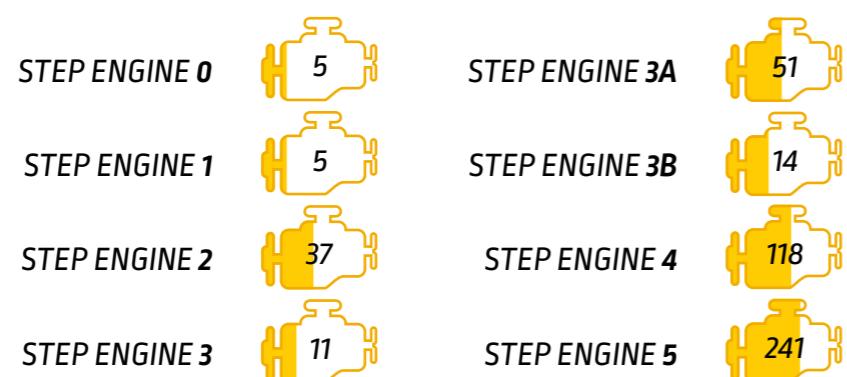
Thanks to these initiatives, the company tries every year to make the use of diesel more efficient in order to reduce its use with the same or increase in productivity and turnover. Vehicles powered by diesel fuel are treated with ADblue, an additive that helps improve fuel and its emissions, optimising their performance.

3.2.1.1 Sustainable logistics for the fight against climate change

La Cisa's core business consists in the purchase of machinery of all brands, in the configuration of these according to the customer's needs through the assembly of extra devices (magnets, pliers, telemetry units) and in the sale of logistics and maintenance services.

The optimization of logistics and maintenance workshops are among La Cisa's strategic priorities for 2024, with which the Company sets the objectives of::

- **saturate the fleet to minimize empty trips, eliminate waste and take advantage of return trips to move more material;**
- **reduce fuel consumption through better use of the vehicle and reduction of journeys for the same tons;**
- **implement corrective actions and maintenance to avoid failures;**
- **set ECO mode on all vehicles, which automatically reduces the power of the vehicle when not necessary for the purpose of the activity.**



TOTAL 

The issue of green repositioning is particularly felt by 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 increasingly wide audience of stakeholders who require the reduction of emissions related to logistics. With a view to embarking on a path of decarbonization, La Cisa has long been active in the management of a fleet of vehicles with a low emission impact, 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

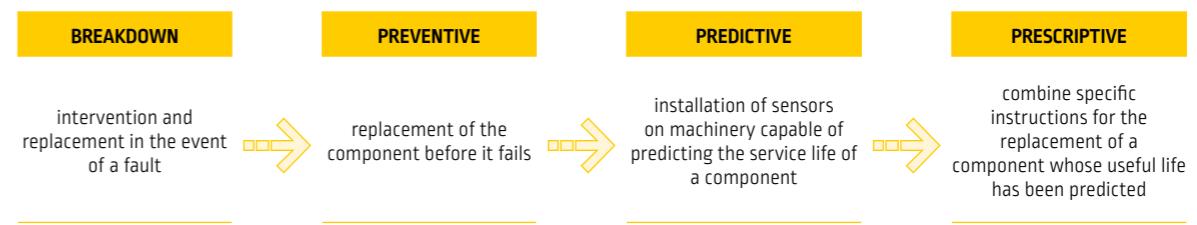
Based on the vehicle fleet replacement plan approved for the next three years, switching to step V motorized machines is estimated to reduce NOX and PM pollutant emissions of about 2.7 tons.

The application of pressure sensors on the tires allows you to intervene promptly as tire wear greater than 20% leads to higher fuel consumption. The company monitors and flushes the hydraulic oil at each service, this serves to eliminate impurities, extending the life of the oil and to prevent any breakage of the hydraulic components that could generate spills or premature oil replacements, so as to have less polluting material to dispose of.

Other measures that are adopted daily include starting and starting the vehicles with the wheels always aligned. Keeping the wheels straight reduces friction and, consequently, fuel consumption. In this regard, the choice of tyre suppliers is crucial. It is essential to rely on experts who invest in projects aimed at reducing the environmental impact throughout the life cycle of tyres, from the search for sustainable materials to the "clean" extraction of raw materials, up to the use of renewable energy in industrial processes. Cisa is supplied with low rolling index tyres, which contribute to the reduction of fuel consumption in traditional vehicles and electricity in zero-emission vehicles. Tyres, in fact, affect 20% of a car's consumption and the use of efficient tyres can lead to significant savings.

As previously described, the maintenance department uses a **Telemetry System** to improve the efficiency of vehicle consumption. This system makes it possible to monitor fuel consumption and limit waste and wear on the machine by activating power and speed limitation systems.

Approaches to vehicle maintenance include:



To date, 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

The greenhouse gas emissions related to La Cisa's activities²⁰ can be divided into direct and indirect emissions.



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



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

Table 13. Greenhouse gas emissions [Scope 1, Scope 2]

GREENHOUSE GAS EMISSIONS [tCO ₂ e]	2022	2023	2024
DIRECT EMISSIONS - SCOPE 1²¹			
Natural gas emissions	15,6	12,6	19,5
Emissions from diesel consumption	17.915,9	16.843,0	15.035,6
F-GAS	-	-	-
Total Direct Emissions - Scope 1	17.931,5	16.855,6	15.055,1
EMISSIONI INDIRETTE - SCOPE 2			
Emissions from electricity consumption (Location Based Method) ²²	22,6	18,7	18,4
Emissions from electricity consumption (Market Based Method) ²³	33,5	27,3	27,7
DIRECT AND INDIRECT EMISSIONS			
Total direct Scope 1 emissions + indirect Scope 2 - Location Based	17.954	16.874	15.073,5
Total direct Scope 1 emissions + indirect Scope 2 - Market Based	17.965	16.883	15.087,8

During the 2024 financial year, La Cisa confirmed its commitment to reducing climate-changing emissions, achieving significant results thanks to a more efficient management of operating activities.

While indirect emissions (Scope 2) from electricity remained almost stable, direct emissions (Scope 1) decreased by 10.7% compared to 2023, a decline mainly attributable to the significant reduction in hours of use of rental vehicles:

- 28,000 hours for cold vehicles, with a consequent estimated saving of about 340,000 liters of diesel;
- 23,000 hours for hot vehicles, corresponding to a reduction of about 450,000 litres of diesel

As previously reported, diesel-powered vehicles with the latest generation engines are treated with AdBlue, a Urea and Water-based solution that aims to reduce nitrogen oxide emissions from exhaust gases: in 2023, 101,310 liters were used, while in 2024 consumption fell to 61,062 liters. As a result, the Scope 1 greenhouse gas emissions associated with the use of AdBlue are 26.32 tonnes of CO₂ in 2023 and 15.86 tonnes of CO₂ in 2024.

3.2.3 Water

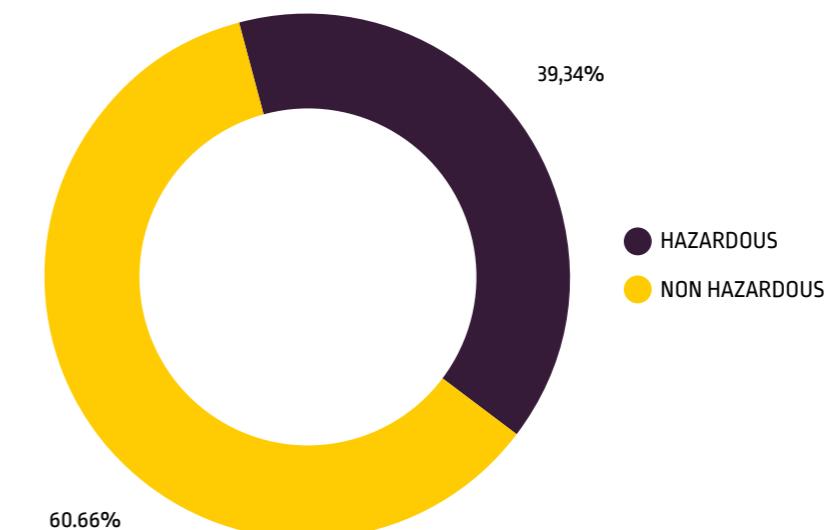
In La Cisa, water withdrawal takes place through the distribution system of the client company, which is why a loan for use contract is often stipulated from the beginning of the relationship.

The water enters a small part of La Cisa's production processes, specifically for the washing of the vehicles, which is carried out in specific places used for the activity 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, sometimes instead located within the areas on loan to La Cisa. For the offices of the Dalmine headquarters at the Technological Innovation Hub, water consumption of about 297 cubic meters was recorded in the year 2024.

3.2.4 Waste

The main waste produced by La Cisa includes mineral oil or other motor oil waste, absorbent and filtering materials, batteries, iron and steel. This is mainly waste classified as non-hazardous and intended for disposal in its entirety. In 2024, hazardous waste accounts for 39.34% of all waste produced by the Company.

Hazardous and non-hazardous waste produced by La Cisa for the 2024 financial year



Compared to 2023, there was a 4.2% decrease in the production of non-hazardous waste. On the contrary, hazardous waste increased by 3.8%. The fluctuation in the percentages of waste produced, classified as hazardous or non-hazardous, is very variable, also based on the type of assets alienated. The total disposal weight of a vehicle, for example, consistently affects the prevalence, in percentage terms, of one type of waste rather than another.

Overall, the waste generated by the Company remained in line with the previous year. This reflects the decrease in maintenance hours recorded in 2023.

²⁰ Only the emissions generated by energy consumption that La Cisa can monitor are considered: consumption of natural gas and electricity recorded at the offices in Dalmine (POINT) and the fuel consumption of the company fleet vehicles.

²¹ The emission factors used to calculate tCO₂e are taken from the DEFRA (UK Department for Environment, Food and Rural Affairs) database for the years 2022 – 2023 – 2024.

²² The conversion factors used to calculate Scope 2 according to the "location-based" method are taken from the Ispra Report no. 386/2023 regarding the two-year period 2022-2023. For 2024, however, the relevant conversion factor present in the most recent Ispra Report no. was used. 404/2024.

²³ The emission factors used for the calculation of Scope 2 according to the "market-based" method are the European Residual Mixes "AIB".

OASIS OF BIODIVERSITY

Also in 2024, La Cisa participated in the project, launched in 2023, of regeneration of local biodiversity in partnership with 3Bee, a leading naturetech company in the protection of biodiversity through the use of technology. The Company has therefore committed itself to the care and development of a small space intended for the protection of local biodiversity and pollinating insects, called Oasi 3Bee, located in Lombardy. The aim of the project aims to strengthen the link with the territory and to contribute to the protection and regeneration of local biodiversity.

Currently, the Oasis is made up of 50 nectar plants and it is expected that this area will be able to feed and host about 3,800 pollinating insects every year, thanks to the potential production of about 19 kg of nectar once the plants have reached their full development. All nectar trees are cared for by 3Bee growers, professional farmers who dedicate part of their land to biodiversity projects and who are experts in the protection and care of species.

The area is constantly monitored through 3Bee technology, which allows the effectiveness of the actions taken to be objectively assessed. The main results recorded for the year 2024 in the Oasis are as follows:



50 NECTAR PLANTS PLANTED



2,569.43 KG OF CO₂ ABSORBED ON AVERAGE OVER A 20-YEAR HORIZON



+98.5% OF THE MSALU [MEAN SPECIES ABUNDANCE FOR LAND USE] PARAMETER



8 DIFFERENT SPECIES INCLUDING TREES AND SHRUBS



+12.5% OF THE PA [POLLINATOR ABUNDANCE] PARAMETER;

The project represents a fundamental step in La Cisa's sustainability path. With the support of 3Bee, the Company is concretely committed not only to the protection of biodiversity, but also to raising awareness among employees, customers and stakeholders on this crucial issue, recognizing the loss of biodiversity as one of the most urgent emergencies to be addressed.

The Oasis' Report for the year 2024, containing more information on the topic and the results obtained, is available on [the company website](#).



4. SOCIAL RESPONSIBILITY



Material topics reported

- Occupational health and safety
- Research, development and innovation
- Staff training and skills development
- Quality and safety
- Customer care
- Internal and external communication



- 2 - SCONFIGGERE LA FAME
- 3 - SALUTE E BENESSERE
- 4 - ISTRUZIONE DI QUALITÀ
- 8 - LAVORO DIGNITOSO E CRESCITA ECONOMICA
- 9 - IMPRESE, INNOVAZIONE E INFRASTRUTTURE

Key results 2024

- 94% of employees are hired through permanent contracts
- The total hours of health and safety training in 2024 are 3,011
- Cisa offered employees 5,595 hours of training in 2024
- Updating of the company DVR, through the efficiency of risk assessments
- Increase the supervision of the SPP at production sites, with 670 inspections carried out in 2024

Main goals for the future

- Cisa is committed to increasing human capital and planning training for the purpose of enhancing know-how and improving performance
- Improve document management, through a process of coding the forms used and the methods of archiving
- Updating the Operating Instructions
- Expansion of Welfare services aimed at the well-being of employees e.g. metahealth integration, activation of "Fitprime" platforms, team building moments, inclusion of birth bonuses and marriage bonuses, activation of new agreements

La Cisa Trasporti Industriali S.r.l. recognizes the central role of its collaborators in the sustainable success of the business and bases its relations with them on trust and mutual respect, as well as on constant dialogue.

In line with this approach, the Company maintains stable and continuous relations with the Trade Unions, including company ones, in order to ensure participatory dialogue and shared decisions regarding social issues concerning the Company.

In the management of people, the Company promotes meritocracy and counteracts all forms of discrimination based on age, gender, sexual orientation, state of health, ethnicity, nationality, political opinions and religious beliefs of individuals.

Responsibility for human resources is entrusted to the Human Resources Department, which is responsible for defining policies, organising and managing personnel aspects administratively and disciplinarily.

In addition, the provisions of the law, including those of the National Collective Labour Agreement [CCNL],²⁴ and the internal provisions of the Company, such as the Code of Ethics and the Company Supplementary Agreement²⁵, are essential in personnel management, especially on aspects such as:

- *the selection of personnel, from the identification of the person to the employment contracts;*
- *the management of personal data, respecting and protecting privacy;*
- *the evaluation of individual performance;*
- *the development of individual skills development plans;*
- *the planning of the training offered for the purpose of enhancing know-how and improving performance.*

²⁴ The Company makes use of the CCNL for the metalworking and plant installation industry – a copy of which is given to each new hire and to all personnel in force on the occasion of contract renewals – and the CCNL for managers of companies producing goods and services.

²⁵ The company's Code of Ethics (Ref. Chapter 1. Corporate Governance and responsible management of the supply chain) is available on the company website and is given in copy to all newly hired employees. Other internal measures within the Company that affect the management of the person are: the general part of the Model 231 (Ref. Chapter 1. Corporate Governance and responsible management of the supply chain).

In particular, La Cisa applies the National Collective Labour Agreement [CCNL] for the metalworking sector to all its employees for employees in the private metalworking industry and in the installation of plants.

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

4.1 La Cisa team

Cisa strongly believes in the value represented by the professionalism and competence of its employees²⁶, in particular the relationship with its staff is based on five pillars:

- **Progress:** optimizing synergies between employees and combining the experience of senior company resources with the open-mindedness of newly hired personnel ensures constant development of human capital.
- **Sharing:** experimenting and verifying best practices and sharing them in the various locations, favoring the reduction and elimination of errors and accidents for the optimization of resources and production efficiency.
- **Participation:** use of the tools made available by the Company (QHSE) promotes the participation of all staff in observation, active and proactive supervision in compliance with the pillars, procedures and instructions provided.
- **Training:** continuous improvement of the intrinsic potential, also through the Academy project, allows the optimization of the quality of the work environment by increasing company profitability.
- **Enhancement and empowerment:** enhancing everyone's skills through on-the-job training activities provided by senior to junior staff, encouraging the creation of back-up figures.

4.1.1 Staff composition

As of 31/12/2024, the Company's workforce consisted of 328 employees²⁶, slightly down from 330 in 2023.

La Cisa's workforce is fairly balanced in terms of the age of individual employees: 55% of employees are between 30 and 50 years old, 30% are over 50 years old, while 15% are under 30 years old. From a gender point of view, female staff represents **6% of the total**, a figure that remains stable compared to the previous year and is in line with the parameters of the reference sector. The presence of women is mainly concentrated among **white-collar workers**, while only one woman appears among **blue-collar workers**.

Table 14. Employees by type of qualification and age group.

	EMPLOYEES BY PROFESSIONAL FIGURE AND AGE GROUP											
	2022				2023				2024			
	<30 years old	30-50 years	>50 years	Total	<30 years old	30-50 years	>50 years	Total	<30 years old	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%
DIAMONDS	0	5	0	5	0	4	1	5	0	4	1	5
	0%	1%	0%	2%	0%	2%	0%	2%	0%	1%	0%	2%
EMPLOYEES	15	20	7	42	14	27	7	48	7	32	8	47
	5%	6%	2%	13%	4%	8%	2%	15%	2%	10%	2%	14%
WORKERS	55	156	56	267	51	143	56	277	43	145	88	276
	18%	50%	18%	85%	15%	43%	18%	84%	13%	44%	27%	84%
TOTAL	70	181	63	314	65	174	91	330	50	181	97	328
	22%	58%	20%	100%	20%	53%	28%	100%	15%	55%	30%	100%

²⁶ The data are reported with the methodology of calculation of personnel 'by heads' and as 'heads' as an average of the reference period.

Table 15. Employees by type of qualification and gender.

	EMPLOYEES BY PROFESSIONAL FIGURE AND GENDER ²⁷								
	2022			2023			2024		
	Woman	Man	Total	Woman	Uomo	Total	Woman	Man	Total
Executives	0	0	0	0	0	0	0	0	0
Diamonds	0	5	5	0	5	5	0	5	5
Employees	17	25	42	19	29	48	18	29	47
Workers	2	625	267	1	276	277	1	275	276
TOTAL	19	295	314	20	310	330	19	309	328

As evidence of La Cisa's commitment to ensuring employment stability and investing in human capital with a long-term perspective, in **2024 94% of staff** were hired on **permanent contracts**, a further increase compared to previous years (89% in 2023 and 87% in 2022). The company policy continues to promote employee loyalty and the progressive stabilization of employment relationships.

The use of **part-time** work remains residual, with only **4 contracts activated**, since there are no specific organizational needs that require it. However, the Company welcomes part-time requests made by employees, where compatible with operational needs.

Finally, there are no significant fluctuations in the number of employees: the growth of the workforce in recent years has been regular and consistent with the expansion of production activities.

Table 16 - Employees by type of contract and gender.

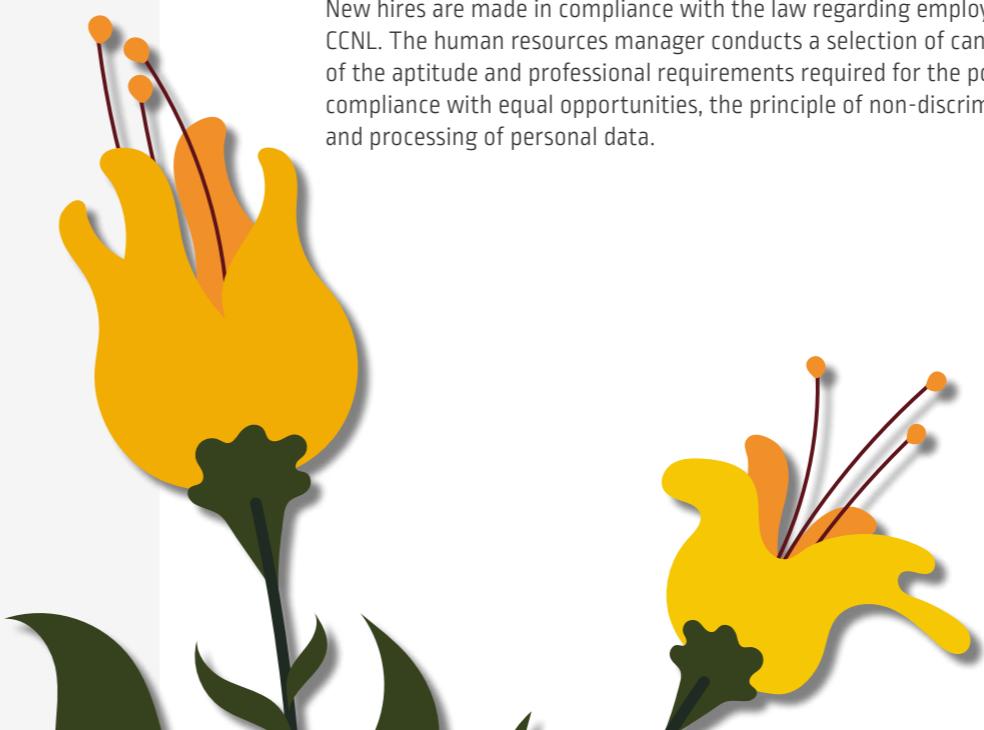
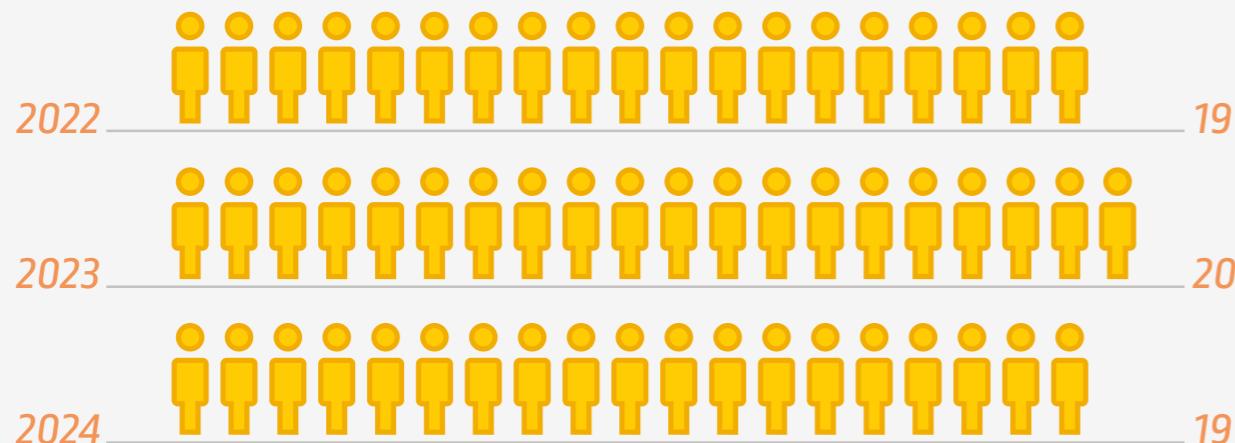
	EMPLOYEES BY TYPE OF CONTRACT AND BY GENDER								
	2022			2023			2024		
	Woman	Man	Total	Woman	Man	Total	Woman	Man	Total
Permanent	16	257	273	18	275	293	18	291	309
Fixed-term	3	38	41	2	35	37	1	18	19
Full-time	18	294	312	18	308	326	16	308	324
Part-time	1	1	2	2	2	4	3	1	4
TOTAL	19	295	314	20	310	330	19	309	328

²⁷ Gender assigned according to the identity card.

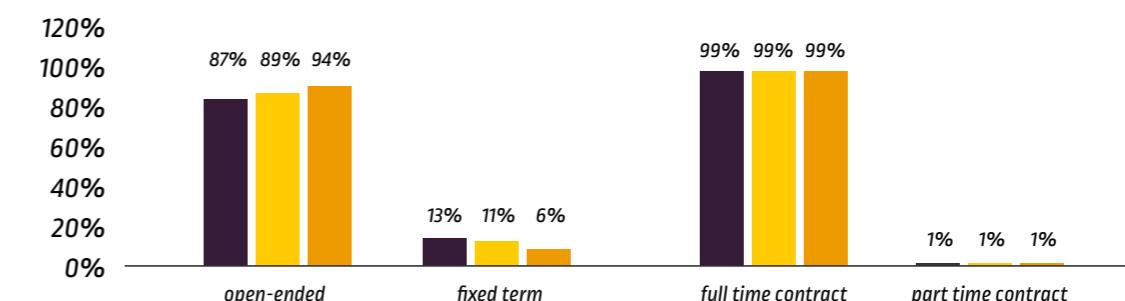




FOCUS: growth of WOMEN in the company



% OF EMPLOYEES BY TYPE OF CONTRACT



Graph 6. Distribution of employees by type of contract in the three-year period 2022-2023-2024

The 3 non-employee workers (a sharp decrease compared to the 2023 financial year) registered in 2024, work for La Cisa as interns and trainees, temporary workers and self-employed workers with tasks mainly of:

- *logistics operators who drive company and material handling vehicles within the companies;*
- *mechanical operators who take care of the maintenance of the work vehicles.*

Over the three-year period, there has been less and less recourse to the use of temporary workers, certainly dictated by the restructuring of the HR department and the stabilization of contracts.

Almost all placements take place in a direct and automated way through the ALLIBO system, which shares open positions on different temporary work platforms. However, no significant fluctuations can be recorded and the number of non-employees is adjusted in view of the number of employees.

Table 17. Non-employee workers by type of contract and gender.

	NON-EMPLOYEES BY TYPE OF CONTRACT BY GENDER								
	2022			2023			2024		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Interns and trainees	3	2	5	2	1	3	0	1	0
Temporary workers	0	26	26	0	2	2	0	1	1
Self-employed	2	0	2	0	21	22	1	1	2
TOTAL	5	28	33	3	7	10	1	2	3

New hires are made in compliance with the law regarding employment relationships and the rules of the relevant CCNL. The human resources manager conducts a selection of candidates aimed at assessing the actual possession of the aptitude and professional requirements required for the position to be filled and operates in constant compliance with equal opportunities, the principle of non-discrimination and the discipline that regulates the use and processing of personal data.

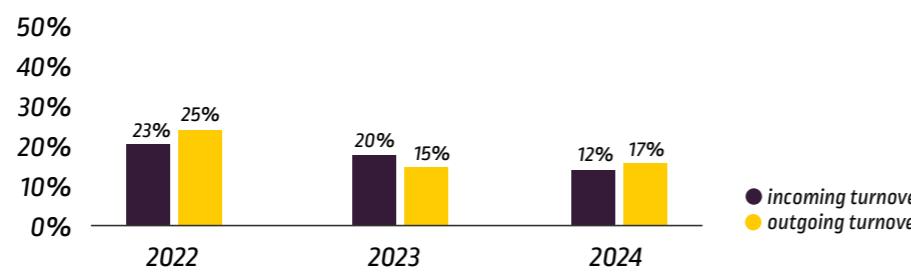
Table 18. Incoming and outgoing turnover.

2022	WOMEN				MEN				TOTAL
	< 30 years old	30-50 years	> 50 years	Total	< 30 years old	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. of ceased	2	3	2	7	12	41	17	70	77
Incoming Turnover Rate	44%	11%	200%	37%	43%	19%	13%	22%	23%
Outgoing Turnover Rate	22%	33%	200%	37%	20%	24%	27%	24%	25%
2023	WOMEN				MEN				TOTAL
	< 30 years old	30-50 years	> 50 years	Total	< 30 years old	30-50 years	> 50 years	Total	
No. of employees	8	9	3	20	57	165	88	310	330
No. of new hires	3	1	0	4	23	30	8	61	65
No. of ceased	0	1	0	1	6	26	16	48	49
Incoming Turnover Rate	38%	11%	0%	20%	40%	18%	9%	20%	20%
Outgoing Turnover Rate	0%	11%	0%	5%	11%	16%	18%	15%	15%
2024	WOMEN				MEN				TOTAL
	< 30 years old	30-50 years	> 50 years	Total	< 30 years old	30-50 years	> 50 years	Total	
No. of employees	4	11	4	19	46	171	92	309	328
No. of new hires	0	0	1	1	16	21	2	39	40
No. of ceased	1	1	0	2	13	36	4	53	55
Incoming Turnover Rate	0%	0%	25%	5%	35%	12%	2%	13%	12%
Outgoing Turnover Rate	25%	9%	0%	11%	28%	21%	4%	17%	17%

During 2024, as shown in the table above, the Company hired 40 employees, down from 2023 and 2022. This reduction is due to the stabilization of the workforce after the extraordinary growth recorded in 2022, linked to the opening of the new logistics department at the Acciaierie d'Italia in Taranto.

The **incoming turnover rate** in 2024 therefore stands at 12%, a further decrease compared to 15% in 2023 and 23% in 2022. The **outgoing turnover rate** also rose from 15% in 2023 to **17% in 2024**, a figure that reflects a normal generational turnover, especially in the younger sections of the workforce.

INCOMING AND OUTGOING TURNOVER IN THE THREE-YEAR PERIOD 2022-2023-2024



Graph 7. Incoming and outgoing turnover in the three-year period 2022-2023-2024

The following are the data on the use of parental leave by the Company's employees, broken down by gender.

Table 19. Parental leave

	CPARENTAL LEAVE			2022			2023			2024		
	Woman	Men	Total	Woman	Men	Total	Woman	Men	Total	Woman	Men	Total
Employees who have been entitled to parental leave ²⁸	19	295	314	20	310	330	19	309	328			
Employees who have taken parental leave	1	15	16	2	10	10	2	14	16			
Employees who returned to work during the reporting period after taking parental leave	0	13	13	0	10	10	1	14	15			
Employees who were supposed to return to work during the reporting period after taking parental leave	1	15	16	0	10	10	1	14	15			
RE-ENTRY RATE	0%	87%	81%	0%	100%	100%	100%	100%	100%	100%	100%	100%
Employees who have returned to work after taking parental leave and who are still employees of the organization in the 12 months following their return	0	6	6	2	10	12	1	14	15			
RETENTION RATE	0%	100%	100%	0%	77%	92%	100%	100%	100%			

During 2024, the return to work rate²⁹ of those who took parental leave was 100%, as was the retention rate³⁰, which stood at 100% compared to 92% the previous year. These data are the result of the autonomous choices of employees who have taken La Cisa parental leave.

4.1.2 Occupational health and safety

Cisa Trasporti Industriali S.r.l. considers it both a duty and a qualifying one, to constantly pursue the **highest levels in the protection of health and safety in the workplace**.

For this reason, the Company implements an **integrated Quality and Safety management system** based on the ISO 9001 and ISO 45001 standards³¹. The activities covered by the management system are:

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

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



²⁸ Employees who have been entitled to parental leave are employees included in Legislative Decree 151/2021.

²⁹ The return-to-work rate provides the percentage of employees who, after taking parental leave, have returned to work.

³⁰ The retention rate provides the same figure as the return to work rate but 12 months after the end of parental leave.

³¹ The first ISO 9001 certification was obtained in 2005 while ISO 45001 certification was obtained in 2015.

RISK ASSESSMENT

The identification of hazards and the assessment of risks is carried out by the Employer (DL) with the collaboration of the Head of the Prevention and Protection Service (RSPP).

The HSE department within the Organization is responsible for identifying, assessing and reducing the risks highlighted for health and safety at work. The quality of the processes is guaranteed by qualified HSE personnel, in possession of regular training from RSPP/ASPP, and periodically updated through participation in specific training courses, seminars and conferences.

The preparation of the "Risk Assessment Document" is carried out, for each operational site and for the administrative headquarters (offices), by the respective Area Managers, Managers and Competent Doctor, with the consultation of the Workers' Safety Representative (RLS), according to the procedures provided for by current legislation and the specific procedure of the management system. The Organization considers the constant contribution of each worker to be fundamental aimed at participating in the identification of preventive and protective measures. The methods of drafting and disseminating the company vision are the subject of constant direct sharing by the HSE team to all workers.

The Risk Assessment Documents and related documents are made available on company platforms and, through the use of a dedicated QR code, can always be consulted by all workers.

The organization analyzes and establishes the risks or opportunities that may occur, analyzing:

- *the organizational context*
- *the economic context*
- *the stakeholders involved*
- *procurement*
- *the innovative context*
- *the regulatory aspect*
- *resources*

The company uses the system's risk and opportunity context assessment module, developing an analysis process through the following elementary phases:

1. **Identification of the 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 (D)**
3. **Calculation of the level of risk using the formula $R = P \times D$.**

In general, the tools that La Cisa uses to identify the presence of dangers for workers, assess risks and conduct investigations into any accidents include constant inspections at operating sites, mechanisms for collecting reports and the analysis and implementation of improvement ideas proposed by all stakeholders.



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

TYPE OF RISK	CONTAINMENT MEASURES
 MACHINES AND VEHICLES IN MOTION IN THE OPERATIONAL AREAS	For the tasks of handling machines and vehicles in the operational areas, Cisa has implemented passages on safe pedestrian paths and made operators adopt high-visibility clothing, safety shoes, helmet and goggles. The company is constantly looking for technological solutions aimed at preventing the effects of any accidents caused by human error during the operation of vehicles. The punctual and precise planning of activities through dedicated operating instructions allows you to minimize exposure to risk.
 SUSPENDED LOADS, FALLING OBJECTS FROM HEIGHT	In the operational areas, space boundaries have been implemented, work areas and safe routes have been identified and effective communication with department heads has been institutionalized in order to manage interference. In addition, specific training was carried out and specific Personal Protective Equipment (PPE) was adopted by all operators.
 CRUSHING, SHOCKS, IMPACTS AND COMPRESSIONS	To mitigate the risk of crushing, shocks, impacts and compressions, operators have been trained on the specific risk. There is also an obligation to always keep out of the range of action of the vehicle (not to stop and/or transit under any suspended loads) and to report any breakdowns or malfunctions. The operator is also obliged to immediately suspend work if there are vehicles or people within range of the work vehicle. Each activity, characterized by different exhibition scenarios and equipment/materials involved, is declined in special analyses that mark the consequentiality of the actions to be carried out with the related safety prescriptions to be adopted.
 COLLISIONS AND INVESTMENTS, TRAVEL BY VAN OR SERVICE CAR	The vehicles are periodically checked and overhauled according to current legislation and according to the manufacturer's use and maintenance manual. Cisa is constantly looking for technological solutions that limit, to the greatest extent possible, human error. Augmented reality and obstacle tracking systems are therefore introduced within material storage parks.
 MATERIAL HANDLING, LOSS OF LOAD, OVERTURNING	For material handling, the operator uses fork lifts equipped ³² with forks and a magnetic system, as well as other specific equipment for the activity carried out. The operators have been properly trained and trained on the use of the equipment. The operators, in addition to what is required by current legislation, follow an additional advanced course in the use of the forklift. Particular attention is paid to the drafting and sharing of Operating Instructions to operators as a tool for information, education, training and constant attention when using the vehicle. The constant sharing of information and events, across the various sites, helps to improve the awareness of all employees and to develop technical solutions that are constantly evolving.
 SLIPPERY SURFACES, TRIPPING, SLIPPING, FALLING LEVEL, BUMPING	A central theme in the mitigation of this type of risk is the maintenance of work areas in an impeccable state of order and cleanliness, thus minimizing the elements that could physically be a source of risk. Workspaces, well maintained, tidy and clean, are the basis of more effective and, consequently, safer work.

³² Type of vehicles used by La Cisa.

ANNUAL INSPECTIONS

The Quality and Safety department plans inspections annually to cover all year round, all locations and all departments. La Cisa Trasporti Industriali S.r.l. considers it essential to carry out inspections, inspections and audits at the sites, as a tool for spreading and implementing the culture of safety. RSPP and ASPP, but also supervisors, technical employees and staff are called upon to conduct these inspections, with particular attention to the following aspects:

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

Inspections and inspections are also aimed at identifying any critical issues and carrying out surveillance regarding compliance with safety/health/environmental requirements.

All inspections, dedicated meetings and system documents are recorded on the HSE Portal and shared with the relevant personnel. In the event of critical issues or incorrect behaviour on the part of the staff, the procedure for recording the anomalies and the related action plans is initiated, developed in order to avoid the recurrence of episodes that could produce accidents or near misses.

The campaign of field inspections at company offices by the HSE department continued in 2024, through the compilation of specific checklists structured with the aim of making the Audit and inspection process more efficient. In the organization of the activities of the HSE department and the operational offices, the field verification part of the activities is considered strategic by the company, with the aim of intercepting and solving the greatest number of risks that may arise.

In 2024, the HSE office, in addition to maintaining the standard achieved in terms of the number of inspections carried out in all operational offices, paid particular attention to the correct methods of managing reports, anomalies, non-conformities in order to make the process complete and effective.

On the safety front, with a view to effective prevention and constant vigilance, especially of the behaviour of operators, further checklists dedicated to specific activities are being drawn up.

THE REPORTS

All employees can report anomalies regarding irregular behaviour by internal staff or third parties, materials and equipment, products, processes and services that may generate a negative impact on health and safety at work, quality and the environment. The system also incentivizes "improvement proposals", which can be processed, proposed and registered on the QHSE portal by all employees of the Organization. It will be the responsibility of the RSPP to assess the suitability of the proposals and, if necessary, update the working procedures.

Reports are collected by supervisors, site managers, quality and safety staff or technicians, who, depending on the scope, proceed with the opening of the event on the QHSE Portal. The anomalies/events that are uploaded to the QHSE Portal are then managed by the organization and in particular analyzed by the HSE manager.

The revision of the Risk Assessment Document has been structured by providing for a strong interaction with operators aimed at sharing good operating practices and involving the entire company organization chart in identifying the best preventive and protective measures.

There are 7 RLS, divided into the various areas, which geographically group the headquarters of the organization located throughout Italy. The names and contact details of the RLS are regularly indicated in the organization chart and displayed in all departments and offices of La Cisa. The RLS have direct contact with the RSPP and ASPP and have the possibility of communicating anonymously the reports received from workers.

During the year, several moments dedicated to consultation and sharing with the RLS are organized.

Workers also have the opportunity to contact RSPP and ASPP directly, which are also indicated in the organization chart with their contact details.

ZERO INJURIES

As proof of the commitment and seriousness with which La Cisa manages the issue of Health & Safety, the 2024 tactical objectives also include the goal of ZERO ACCIDENTS. This objective consists of three fundamental pillars:

- *Sharing*
- *Vigilance*
- *Training*

For each of the three pillars there are specific objectives to be pursued in order to better monitor the achievement of the objective:

SHARING

1. Increase the number of risk reports and corrective/preventive actions;
2. Hold a quarterly meeting sharing near misses and accidents to raise awareness among all La Cisa staff;
3. Share daily and raise awareness among all employees about procedures/rules/instructions.

VIGILANCE

1. Increase the number of inspections in relation to hours worked by establishing, for the same number of hours worked, at least one monthly inspection for each site;
2. Decrease the frequency of accidents;
3. Decrease the severity of injuries.

TRAINING

1. Carry out training analysis through inspections and monitoring of existing training;
2. Carry out joint inspections with customers, sharing critical issues or ideas for improvement.

The company informs and trains its workers on risks and hazards, provides PPE, provides training and all the tools and equipment necessary to carry out their work safely.

During the sharing meetings, the importance of health and safety training is emphasized both as an obligation and as a right for all workers.

"Keep your focus" campaign

We keep the attention high is an awareness campaign implemented through email and focused on health and safety issues specific to the Organization. Site managers are obliged to share the same with all subordinate staff and record the sharing on the HSE Portal as per practice.

During 2024, the HSE, Quality and Communication departments created videos and strategic communications aimed at all operational staff, with the aim of increasing awareness of safety at work. Following particular events, such as accidents or injuries, or regarding particularly sensitive issues, text and images are developed that are as effective as possible to convey transversal messages (e.g., the importance of coordinating with colleagues during collective activities, compliance with operating instructions or the use of appropriate equipment). The communication is forwarded by email to the managers, who are in charge of sharing it with their workers. Sharing is monitored by HSE.

In 2024, 2 communications were created and disseminated:

1. **SIGNAGE THAT COMMUNICATES:** focus on the visual language essential for occupational safety;
2. **HEAT STRESS AND WORK:** raising awareness of the importance of heat stress prevention to protect the health, safety and productivity of workers.

The operating instructions shared with workers contain the preventive measures that workers must implement in the event of danger, such as interrupting work and moving away from situations in the workplace that in their opinion could cause accidents or occupational diseases.

ACCIDENT INVESTIGATIONS

In the event of accidents, the company's goal is to resolve the event through an in-depth analysis of the causes and the identification of effective prevention actions.

When an event, accident or injury occurs, it is promptly classified and recorded on the QHSE Portal, with the relevant supporting documentation. The system then guides you through the following steps:

1. **Analysis of the causes of the recorded event: in this phase, percentage values are attributed 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", i.e. by a colleague competent in the area affected by the event;**
2. **definition of an action plan aimed at eliminating/mitigating all the causes of the event. The person in charge of the Action Plan must verify that they are all applicable and consistent;**
3. **verification of the effectiveness of the Action Plan: a verifier, designated according to the department and area under consideration, has the task of verifying the actual effectiveness of the actions taken by the various workers in charge. This is usually a figure from the quality and safety department; verifica dell'efficacia del Piano d'azione: un verificatore, designato a seconda del reparto e dell'ambito in esame, ha il compito di verificare l'effettiva efficacia delle azioni intraprese dai vari lavoratori incaricati. Si tratta di solito di una figura proveniente dal reparto di qualità e sicurezza;**
4. **closure and notification of the event - All HSE practices are shared with all interested users, the DDL and the site managers via distribution list.**

At the same time as the opening of the file on the management system, the management is alerted, as well as the HSE Manager, who takes over the file and proceeds with the precise analysis of the event, in collaboration with the operational staff, the managers and the relevant departments (e.g., the Maintenance department for accidents related to vehicle maintenance activities).

Subsequently, the events are shared by the direct managers or by RSPP/ASPP through safety meetings with the operational staff or through the quarterly meetings that are organized by the HSE Department with all the site managers, area managers and management. They then have the burden of extending the sharing with their subordinate staff, taking minutes.

OCCUPATIONAL HEALTH SERVICES

Within La Cisa, the HSE Department deals with the management of occupational medicine and the management of workers' health suitability. To improve the effectiveness of the service, the office makes use of a specialized and qualified company throughout the country through a network of Competent Doctors, harmonized by a coordinating doctor.

With respect to this issue, the Department deals with:

- *collaborate with the Competent Physicians / Coordinator for the drafting of the Health Surveillance Plan (PSS)*
- *manage medical examinations and specific assessments*
- *collect certificates of health fitness*
- *communicate any prescriptions/limitations to the various department managers*
- *carry out random checks on the application of the prescriptions/limitations*
- *collect feedback and reports from workers regarding the service provided by the practices and the competent doctors*
- *answer questions from workers who contact him directly or through the direct manager*
- *schedule additional medical examinations required by current legislation*
- *organize check-ups in case of absences > 60 days*
- *make job/location changes if necessary*

The appointed competent doctors carry out inspections in the various locations, approve the DVR and specific assessments and integrate the PSS in the light of the evidence collected. The Competent Doctors and the Coordinator are an active part in the assessment of specific risks, in the drafting of the health protocol, also carrying out inspections at all the Local Company Units.

Any information relating to the health status of workers is managed by scrupulously protecting their confidentiality: certificates of suitability are viewed exclusively by authorized HSE personnel, and strictly necessary information (limitations and prescriptions) are communicated only and exclusively to the managers of the employee concerned. Under no circumstances is the organization made aware of the details of the results of visits and examinations and of the pathologies that lead to the attribution of prescriptions or limitations.

In-depth box: The safety of La Cisa vehicles

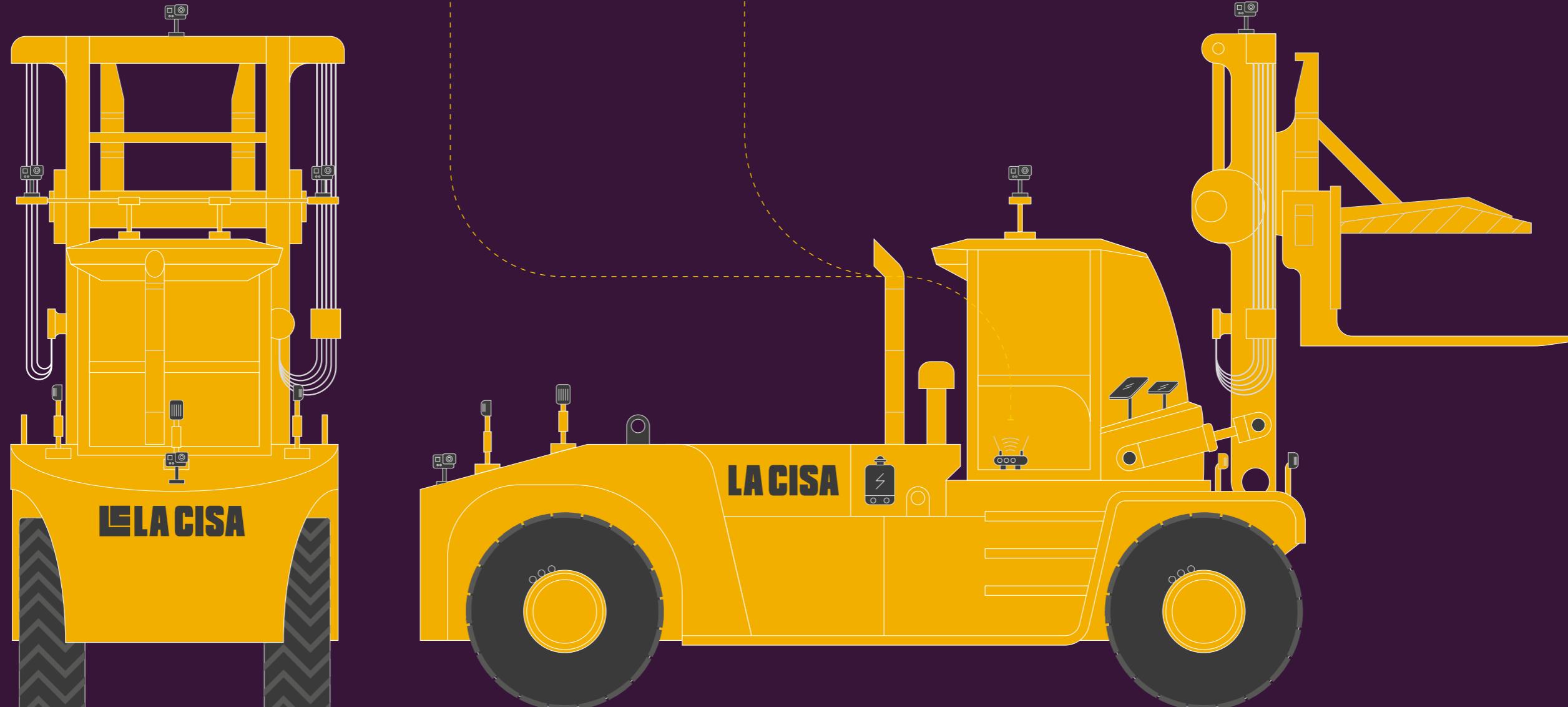
Through the transversal optimization of maintenance, La Cisa monitors the status of its vehicles and limits breakdowns, analyzes their causes, and carries out both corrective and improvement and preventive actions. The maintenance department uses economic and technical indicators in particular to evaluate the performance of the vehicle fleet.

- *Economic indicators: labour and spare parts expenditure weighted on the hours worked by the fleet;*
- *Technical maintenance indicators: average time between two failures, percentage of corrective maintenance per failure;*
- *Availability indicators: percentage of fleet availability calculated on the ratio of machine working hours and 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 rent the vehicles according to the "cold" mode (rental of the machine without the operator).



OUR ADDED VALUT ON INDUSTRIAL VEHICLES



Anticollision tag



Engine control unit

360° camera



Tire pressure sensors



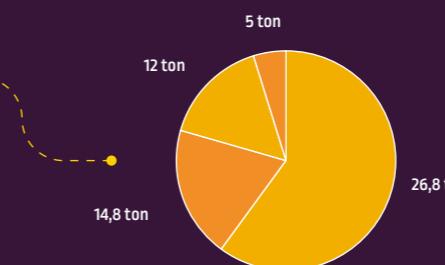
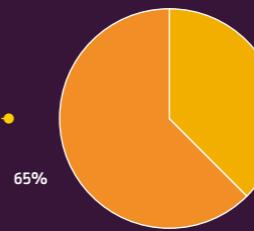
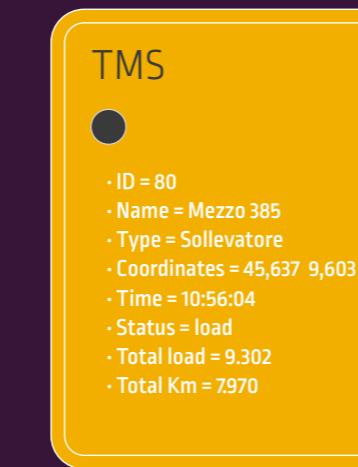
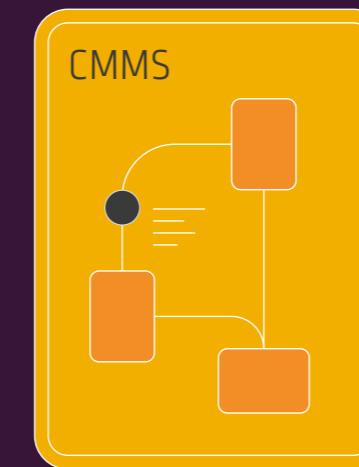
Tablet



Anticollision tablet



Machine data
communication control unit



Research, development and innovation in La Cisa

Every year, 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), an IT system used to organize and track all preventive and corrective maintenance activities. Features include:



A CMMS offers a number of features that include:

- **Machine management**, to create a complete inventory of machines, complete with detailed information, technical data, historicization, planned maintenance and associated documentation.
- **Maintenance planning**, to carry out preventive maintenance programs for vehicles, defining the activities to be performed, the timing and the necessary resources. It helps to plan and assign maintenance work to staff based on skills and availability.
- **Work request management**, to submit requests for corrective maintenance or unplanned maintenance activities. The CMMS records requests, assigns tasks to the appropriate technicians, and tracks the progress of tasks.
- **Inventory and purchasing management**, to monitor and manage the warehouse of spare parts and materials necessary 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 analysis on the performance of assets and the maintenance department as a whole..

TMS (Telemetry Monitoring System) is an innovative telemetry system installed on vehicles that collects useful data and is able to operate on the functionality of vehicles thanks to automated systems, in addition, GPS monitoring of the position of vehicles and kilometers traveled allows you to minimize empty trips, with consequent savings in time and costs.

Some of the features of the TMS:

- **Speed limiter over geographical areas;**
- **Vehicle lockout in the event of unsafe loading**
- **Remote control of impacts with the help of accelerometers and cameras mounted on the vehicles.**
- **Monitoring of the position of the vehicles and the kilometers traveled**
- **Real-time communication between the logistics department and the maintenance workshop**
- **Recording of all data relating to the use of our vehicles**
- **Monitoring of the correct use of the vehicles**
- **Integration with other features such as speed limitation by region and Start & Stop system**
- **Constant monitoring and diagnostics of the vehicle in order to prevent breakdowns and optimize the maintenance process**
- **Analytics and reporting to monitor transportation performance, assess operational efficiency, driving style, identify areas for improvement, and make informed data-driven decisions.**

Thanks to the data received from the TMS, operational effectiveness can be measured and visualized and decisions can be made to improve the quality and efficiency of movements, saving time and eliminating waste.

The smart cameras are positioned on La Cisa vehicles and allow work areas to be recorded in order to detect obstacles, recognize signs, monitor the safety distances between the vehicle and other vehicles or surrounding objects, alerting the operator if the safety distance is violated, and alert on the risk of collisions through visual or audible warnings.

Anti-collision tags are another important device that helps protect the safety of operators and customers by reducing the risk of collisions and providing timely warnings for drivers to take the necessary actions. Through RFID (Radio Frequency Identification) or Bluetooth tags, these devices monitor the distance between vehicles and detect situations of potential collision. 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 S.r.l. for La Cisa has a series of scenarios - understood as various combinations of work yards with related logistical means and different types of load to be handled - which allow the training of operators with an evaluation system that, at the end of the session, provides a score built during the execution of virtual handling maneuvers 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. Therefore, the main purposes of the simulator concern the increase in safety levels thanks to the direct involvement of workers in active and innovative training and the reduction of emissions due to the lack of or limited use of the real vehicle for training and training activities.

In the last year, an innovative reward system has been added to an already high-performance system with different courses and performance indicators built on specifications defined by La Cisa instructors and operators. The scoring system - essential for the motivation of learners and active participation in the training course - adds points in case of correct maneuvers, it also takes away points in case of incorrect maneuvers. The amount of points awarded can be configured by the instructor for each different type of evaluation, as well as thresholds or parameters that allow you to customize the conditions and formulas used for the assignment of points. The upgrading activities that were carried out concerned the development of additional software features related to the scoring system according to specifications requested by La Cisa to make the exercise experience similar to a videogame test and encourage the active participation of workers in training and refresher courses.

HEALTH AND SAFETY TRAINING

With a view to prevention, La Cisa provides its staff with monthly training courses on health and safety at work 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 2024 financial year, the Company provided a total of 3,011 hours of health and safety training, including general training and specific training. In particular, the training activity has strongly contributed to the prevention activity regarding the specific risks related to the activity. The courses relating to work equipment have instructed operators on all the dangers related to them and their correct use. Additional training hours were also provided, including professional technical courses with related training.

The training of its employees is one of the pillars of the "ZERO ACCIDENTS" objective, which provides for the analysis of this activity with the aim of monitoring and inspecting the safety skills of the training provided. To this end, an annual report card has also been implemented for the collection of these data and at least one test has been carried out at each location.

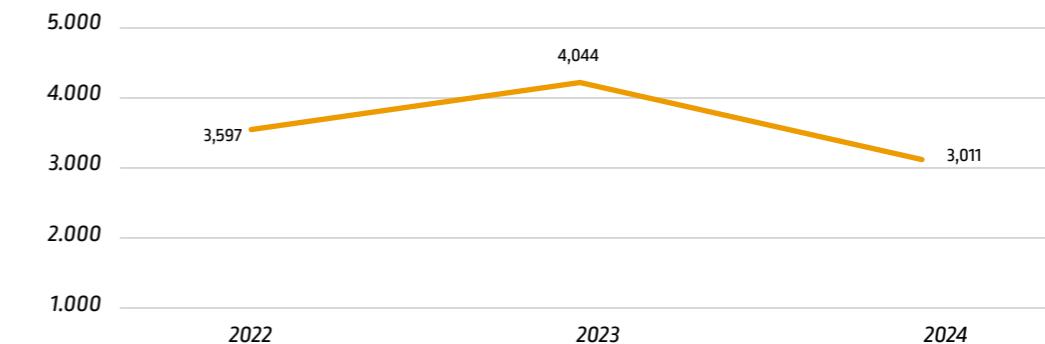
In the three-year period 2022-2024, participation in training courses recorded a slight decline, from 539 participants in 2022 to 463 in 2023, up to 396 in 2024, in the face of a progressive stabilization of training needs, such as deadlines and renewals of licenses, firefighting courses and other health and safety courses. Despite the decrease in participants, the hours of training per capita remain constant, with 12.25 hours in 2023 and a similar figure in 2024.

Below is the detail relating to the hours and number of participants in the training activities.

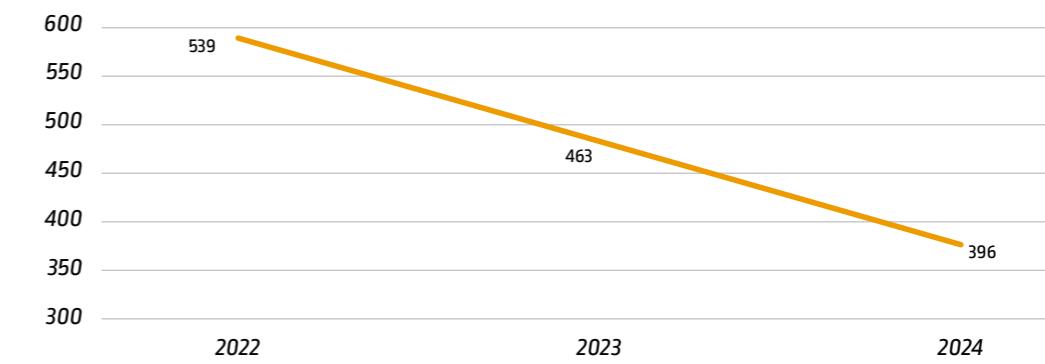
Table 20. Types of health and safety training courses

TYPE OF TRAINING	2022		2023		2024	
	Hours	Participants	Hours	Participants	Hours	Participants
General training	144	36	176	44	116	29
Specific training	810	82	756	77	828	100
Other (please specify)	2643	421	3112	342	2,067	267
TOTAL	3597	539	4044	463	3.011	396

HOURS OF TRAINING IN H&S



PARTECIPANT in TRAINING COURSES



PROMOTION OF WORKERS' HEALTH

All employees, due to the provisions of the application of the National Collective Labour Agreement (CCNL) of the metalworking industry, are enrolled in the **Metasalute Fund** and benefit from supplementary and improved health care services compared to those provided by the National Health Service, completely paid for by the Company. As established by the CCNL, 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 accident and to health services such as visits and services that the employee requests or uses for his or her own health or that of his or her family members. Workers can, in fact, extend health coverage free of charge to their fiscally dependent family members and *de facto* cohabitants.

In addition to the provisions of the relevant collective bargaining agreement, the Company has entered into various agreements for employees to facilitate employees' access to non-work health and medical services through the following initiatives:

- *Agreement with the Habilita group thanks to the contractual relationships in place with Mdl Biomedical, with discounts on services provided in the private sector for employees and first-degree family members;*
- *Agreement with Politerapica S.r.l. for discounts and preferential access to waiting lists;*
- *Participation in the initiative proposed by WelfareCare - Benefit Corporation, dedicated to the prevention of breast cancer carried out during the year 2022;*
- *Agreements with medical practices for the administration of the flu vaccine;*
- *Agreement with Ottica Foppa for preferential conditions for the purchase of eyeglasses and sunglasses, free vision measurement services and other services.*

In particular, it is specified that workers can book and join prevention programs independently, without in any way going through internal staff of the organization. Information regarding the health of workers is never disseminated outside the competent office, communications are strictly confidential and are not shared except for regulatory obligations. In the same way, the studies do not communicate the results of visits and examinations except for reasons strictly related to regulatory obligations and in the field of occupational medicine.



ACCIDENTS AT WORK

The statistical data relating to accidents that occurred to the Organization's employees during 2024, when compared to the year 2023, showed an improvement in the accident indices, both in terms of the frequency index and the severity index. The figure is certainly positive, and confirms a general improvement trend of recent years.

Table 21. Type of accidents at work and accident rate

TYPE OF ACCIDENT AT WORK ³³	2022	2023	2024
Number of accidents by machine use	0	0	0
Number of accidents due to lifting loads	0	0	0
Other - Number of accidents due to the use of equipment/manual work	3	1	5
Other - Number of accidents due to tripping, falling from low heights (steps), falling on flat ground, slipping	2	3	1
Other (specify) - accidents during man-down activities in collaboration with operational vehicles	0	4	0
TOTAL	8	8	6
Hours worked	566.155	493.839	523.946
Injury rate ³⁴	8,83	16,20	11,45
Number of near misses	12	8	10

It should be noted that, for the 2024 financial year, the Company has managed to achieve the ZERO ACCIDENTS target for the offices of: Aosta Logistica, Novi Ligure Logistica, Arcore Logistica, Dalmine Logistica, Ospitaletto Logistica, Verona Officina, Padova Officina, Udine Officina, San Giorgio Plates Logistica, San Giorgio Palini Logistica, Ravenna Officina, Piombino Officina, Taranto Logistica.



In 2024, there were 6 accidents at work, with a slight decrease compared to 2023. Almost half of the events derive from the improper use of hand tools; The remaining critical issues involve unsecured stairs, slippery surfaces, sharp edges and moving materials. The most frequent dynamics are "hit by" objects and slips, recalling the focus on the consolidation of controls and procedures in the workshop and in logistics. There is always a critical point, in the etiology of accidents, the Getting on / off the work vehicles. There were also 2 accidents on the way to work.

In order to eliminate or minimise the above-mentioned risks, the most appropriate prevention actions are identified, based on 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"> ○ Investment ○ Fall from a height ○ Crushing ○ Sliding ○ Collision ○ Shock ○ Falling objects from height (suspended loads) ○ Fires Explosion 	<ul style="list-style-type: none"> ○ Raising awareness of operators on the correct way to go up/down stairs ○ Disciplinary warnings in case of non-compliance with procedures ○ Sending reminders to clients for the maintenance of the uneven road surface ○ Reporting potholes through spray paint, and restoration of uneven pavement in the areas on loan ○ Integration of procedures where necessary ○ Sharing events with all staff ○ Raising awareness of operators about the mandatory distances to be maintained from moving vehicles and man-down/forklift driver coordination. ○ Replacement of PPE integration when applicable ○ Inspections by supervisors and HSE staff ○ Opening of reports on the QHSE Portal ○ Updating of specific assessments in case of changes in working conditions or introduction of new activities ○ Introduction of new equipment Installation of signage ○ Scheduling sharing and awareness-raising meetings ○ Programmazione di riunioni di condivisione e sensibilizzazione

OCCUPATIONAL DISEASES

During the year 2024, no cases of occupational disease recognized by INAIL were recorded among La Cisa workers. The Risk Assessment Document also addresses those risks that may weigh on the health of workers, being triggers of possible occupational diseases resulting from prolonged exposure to them. These factors are determined by:

- *surveys in all plants (or in sample sites, where applicable, for similar risks and conditions identical to other sites, e.g. chemical risk) by expert technicians for the assessment of specific risks;*
- *a careful assessment by the HSE Department in collaboration with the plant supervisors;*
- *on the basis of the risks present in the plant provided by the customers through the sharing of the DUVRI.*

The main risk factors include exposure to: noise, vibrations, electromagnetic fields (EMF), artificial optical radiation (ROA), chemical agents and biological agents (tetanus, legionella).

Based on the results obtained, in the case of exposure levels above the threshold, preventive measures are taken (Organizational factors, DPC, PPE). The Competent Physician actively participates in the risk assessment process.

³³ The accident indices for the three-year period were calculated on the events recorded only for employees, as La Cisa, due to the peculiarity of the activities that conducts work on customer sites and does not have control over the activities and workplaces of non-employee workers.

³⁴ Calculated on the basis of 1,000,000 hours worked.



WORKER PARTICIPATION AND HEALTH AND SAFETY COMMUNICATION

The company ensures that one or more processes are established and implemented for the consultation of workers through department meetings, information sharing and the use of the QHSE Portal. To involve and consult workers on aspects related to health and safety at work, La Cisa makes use of workers' representatives (RLS) elected in accordance with the provisions of the reference legislation.

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

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

- *quality and safety policy;*
- *corporate code of ethics;*
- *strategic objectives;*
- *specification of roles, responsibilities and authorities in the organization, through an organizational chart and job description;*
- *procedures and forms*

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

- *Management meeting*
- *Area meeting*
- *Production site meeting*
- *Cross-departmental coordination meeting*
- *Plenary meetings with top company roles (frontline only)*
- *Communications via the ZUCCHETTI portal*
- *Collective messages on message boards*
- *Editions of the Giornalino La Cisa*
- *Interface with the RLS for more purely safety issues*
- *Messages by email*
- *Workplace Communications*
- *Affixing of appropriate signage*
- *QHSE Management System*
- *Social media (LinkedIn, Instagram, Facebook, YouTube)*

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

- *Periodic meeting pursuant to Article 35*
- *Training/information sessions for managers/operational staff*
- *Information during onboarding*
- *Meetings on specific environmental issues*
- *Health & Safety, Inspections & Audits*
- *Sharing Risk Assessment*
- *Regular meetings with DIR/CA/GE*
- *Direct communication with the RLS*
- *Periodic flows to the Supervisory Body.*

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 in the 2024 financial year offered employees **5,595 hours of training**. 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 its staff in the managerial, professional, technical and soft fields, in line with the company's mission, vision and values.

The training activities of 2024 included a wide range of courses, differentiated by subject area and level of specialization. In particular, compulsory and technical courses on health and safety at work were provided, including:

- *General Security and High Risk*
- *New Hire Onboarding*
- *Forklift, Overhead Crane, Hydraulic Excavators, Harbor Tractor*
- *Work at height, PES – PAV, first aid, firefighting, RLS, RSPP*
- *Correct performance of checks at the beginning of the shift and compilation of the checklist*
- *Using the simulator*
- *Advanced Electric*

Regulatory and compliance courses have been added to these, such as:

- *Cyber Security, GDPR, Legislative Decree 231/2001, Presentation of the Supervisory Board, Company Regulations and Social Media Policy*

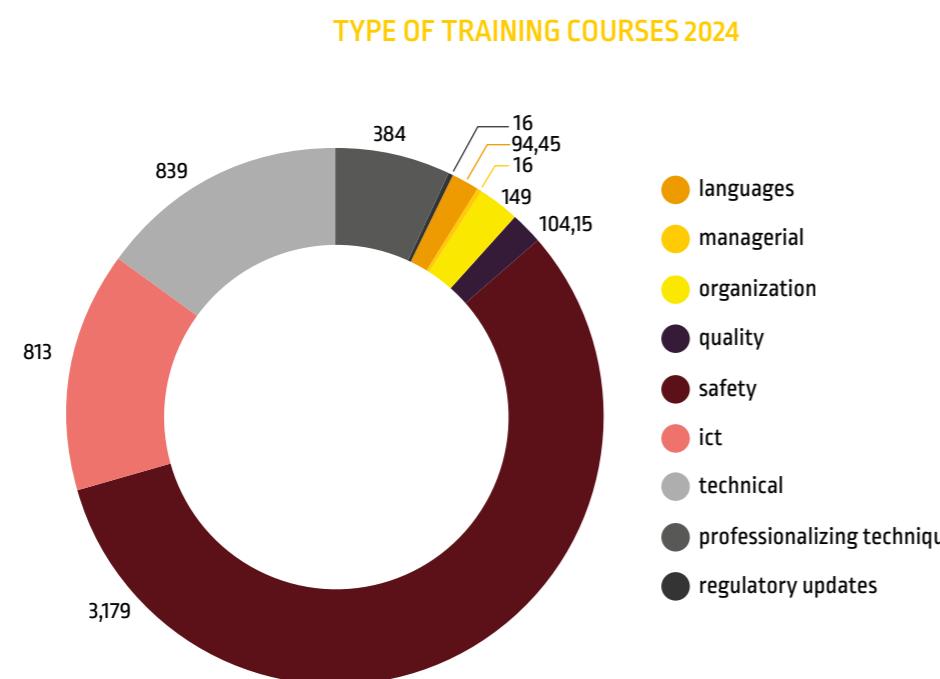
At the same time, the Company has promoted **specialized and professionalizing** courses for the development of technical, managerial and transversal skills:

- *Basic and intermediate Excel, English language*
- *Specific training for the Finance, Management Control and SU departments. CH.*
- *Payroll and contributions, Personnel management rules, Negotiation, Soft skills enhancement*
- *Management systems [ISO 45001:2018]*
- *Use of corporate digital tools (QHSE, NAV, Skillato, TMS)]*

Training activities were mainly dedicated to the issue of health and safety in the workplace (about 57% of total hours), followed by the development of technical and professional skills mainly aimed at operational personnel. A significant training commitment also concerned the **use of IT tools, skills related to company organization** and **quality**. **Managerial, linguistic and regulatory training** courses were also proposed, mainly intended for white-collar, middle and executive profiles. Below is a cross-section of the main training courses:



5,595
HOURS OF TRAINING



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

The definition of these training plans and development is managed directly by the HR & Academy department which deals with the organization, delivery and reporting of training courses. In order to identify the training needs of the entire staff, meetings are organized annually with the Managers of the respective areas. The courses are held, at the teaching level, both by internal resources and by the Academy's external service.

Some courses in the safety and technical fields are financed through Fondoimpresa.

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

Table 22. Average hours of training per employee in the three-year period 2022-2023-2024

AVERAGE HOURS OF TRAINING	2022	2023	2024
Total number of training hours provided to employees	4.862	6.371	5.595
Total number of employees	314	330	328
Average hours of training per employee	15	19	17
Total number of training hours provided to male employees	536	613	574
Total number of female employees	19	19	19
Average hours of training per female employee	28	30	31
Total number of hours of training provided to Executives	4.326	5.758	5.020
Total number of male employees	295	310	309
Total number of hours of training provided to Executives	14	18	16
Total Number of Executives	331	142	91
Average hours of training per Quadro	5	5	5
Total number of training hours provided to Employees	66	28	18
Total number of employees	1.164	1.345	1.340
Total number of workers	42,0	48	47
Average hours of training per employee	27,7	28	28

AVERAGE HOURS OF TRAINING	2022	2023	2024
Total number of hours of training provided to Workers	3366	4.883	4,157
Total number of workers	267	277	276
Average hours of training for blue-collar workers	12	17	15

In order to better manage the development of human capital, La Cisa assesses the skills of its employees and returns feedback during dedicated one-to-one meetings, organized in different ways depending on the situation:

Periodic skills mapping:

La Cisa has launched a structured mapping of skills starting from 2020, with an initial top-down assessment of the staff of the Operational Areas, followed by individual restitution meetings.

In 2021, a 180° evaluation was carried out for all employees (excluding the first reports of the CEO), aimed at reviewing the classifications, while a 360° evaluation was conducted for the first reports of the CEO, always followed by feedback meetings. The 180° assessment was also repeated in 2022 and 2023, with the aim of updating the classification and identifying any areas for improvement.

In October 2024, an extended performance assessment of the entire staff was carried out, aimed at identifying any training gaps or possible salary increases. On this occasion, a new type of evaluation form in Excel format was also introduced, divided by category:

- **Staff: assessment of technical skills, compliance with procedures, soft skills;**
- **Logistics operators: use of vehicles, compliance with procedures and safety, soft skills;**
- **Mechanics: technical skills, compliance with procedures and safety, soft skills.**

Incontri individuali e restituzioni

For all Managers, individual meetings were organized with the Area Heads of reference; For operational and staff staff who have received a salary increase, structured restitution moments have been provided

Newly hired staff

For new staff and management staff of the Operational Areas, constant performance monitoring is carried out during the trial period. Depending on the duration of the period, one or more evaluations are scheduled, including self-evaluation, with a final feedback meeting.

Staff with expiring contracts

Starting from 2021, for all staff with expiring contracts, their manager carries out a formal assessment, accompanied by a restitution meeting.

Since 2023, a self-assessment form has also been introduced to be filled out in advance.

All evaluations are managed by the Human Resources department, the same one that also mediates the return meetings. In particular, during 2023 meetings were held with the Managers and the HR Department in order to verify any critical issues relating to the operational staff and to organize any one-to-one meetings in the event of critical issues.

The Cisa Academy

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

Finding the balance between man, technology and machine to increase and structure specific and customizable professional experiences, in a safe work 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 in the field of health and safety for operators and supervisors. In addition, law and soft skills courses for the area manager are also structured.

The Cisa Academy has driving simulators, which allow professional training in a risk-free virtual environment. These simulators reproduce the environments and driving conditions on the vehicles, customizing 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.



Also in 2024, it has been made possible to use the gaming mode for all the scenarios present, with the aim of improving the driving style of the operators. This mode allows you to follow a path indicated by colored arrows, take pipes or bars and place them on a truck or train car. The parameters are customizable and allow you to objectively evaluate the driving style of the operators. In particular, the operator starts the course with 1000 points assigned and obtains positive or negative scores based on: acceleration, braking, steering, tilting, travel, accidents, shocks and the time taken to complete the task.

By offering this service, with the numerous application methods described above, it is possible to train your employees (e.g. forklift drivers or other operating figures) in the use of the reference equipment and in the driving of each vehicle according to the regulations in force, saving time and costs for the Company as well as avoiding the waste and wear of fuels and handling equipment.

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

Academy is not only an internal training tool aimed at its staff or customers, but also opens its doors to local technical institutes with the aim of presenting the company and the sector in which we operate to young students who will soon have to enter the world of work by collaborating with various training schools and technical institutes, including the Cesare Pesenti professional institute, the ITS Sustainable Mobility and the ITIS Guglielmo Marconi.

4.1.4 Corporate welfare

Over the years, La Cisa has launched a plan aimed at the continuous improvement of working conditions and organizational structures in the interest of the well-being of staff.

In addition to the agreements described in the section dedicated to Health & Safety, in 2020 La Cisa introduced the **La Cisa – Edenred** platform, where employees can choose whether to transform – all or only in part – the flexible benefits received (worth € 200.00) into shopping vouchers, fuel vouchers, shopping vouchers, supplementary pension services, supplementary health care or other. Cisa has also promoted the digital restaurant ticket among the flexible benefits. Starting from the 2022 financial year, the Company has also decided to grant all its employees a fuel voucher worth € 200.00 and to increase the value of meal vouchers to € 8.00, which is also recognized on days when the activity is carried out in smart working. The Company, in fact, grateful for the fact that it has grown thanks to the people who have contributed to its development and aware of the challenges caused by health, economic, political and energy factors of recent times, has decided to intervene in support of its employees.

Cisa has introduced a referral program to enhance the active contribution of employees in the selection process. By referring a friend in the manner indicated, it is possible to receive up to three rewards. Participation in the program is simple and represents a real opportunity to strengthen the company team through reports of trust.

A further welfare measure implemented, starting from the pandemic crisis, is the **smart working** tool which, if at the beginning it was 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, moved by the aim of satisfying resources, has adopted smart working as an option that can be used for two days a week.

Finally, to promote and support its employees, La Cisa sets objectives annually, the achievement of which allows those who meet the requirements to accrue a **performance bonus**.

This bonus, if achieved, is then divided as a percentage among the eligible employees.

Starting from 2024, La Cisa has also expanded its corporate welfare offer by activating new agreements and initiatives to support the well-being of employees and their families:

- *Agreement with Ottica Foppa Group: reactivated with validity until 31/12/2025, it provides significant discounts on eyeglasses and sunglasses, free vision tests and other useful services. The benefits are also extended to family members and available in numerous stores in Northern Italy.*
- *Agreement with Promoclub: allows access to 38 private outlets with discounts of up to 80% on numerous products and services. Employees can sign up using their company email or a dedicated code and receive a personal card and one for a family member.*
- *Agreement with UniCredit: includes preferential conditions on loans, mortgages, current accounts, insurance and other banking products. Employees can take advantage of rate discounts, access to zero-fee accounts, and personalized services through dedicated appointments.*

Through these new measures, La Cisa confirms its commitment to the enhancement of people, promoting a work environment that is attentive to well-being and capable of responding to personal and family needs in an increasingly complete and personalized way.

4.1.5 Internal communication and employee engagement

Employee involvement plays a fundamental role for La Cisa, which deeply believes in the value of collaboration for the achievement of its strategic and sustainability objectives.

INTERNAL COMMUNICATION

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

- *A monthly newsletter;*
- *A special section within the personnel management software;*
- *Sharing through monthly/periodic meetings;*
- *QHSE software for Quality and Safety information;*
- *Website and LinkedIn.*

In addition, through these channels, each department has the opportunity to propose its own innovations.

4.2 Community Relations

One of the characteristics that distinguish La Cisa is the interest in its territory of reference. In fact, the company promotes projects in order to create shared value in communities, making the most of the trust that customers place in the Organization and building solid partnerships with entities recognized in the local area for their commitment in the social, cultural and environmental fields. Some projects supported by La Cisa in the three-year period 2022-2024 are described below:

2022

CESVI Project - "Guardians of the Forest"

Attraverso ONG Tejiendo Sonrisas e CESVI, La Cisa ha scelto di rinnovare il proprio impegno sociale durante il Through the NGOs Tejiendo Sonrisas and CESVI, La Cisa renewed its social commitment during Christmas 2022. A large part of the budget allocated to Christmas gifts was donated to support the "Guardians of the Forest" project, aimed at protecting the environment and sustainable development in the Amazon. In addition, the company has provided support to the mothers of the El Buen Samaritano common soup kitchen in Peru..

Collaboration with the University of Bergamo

Cisa participated in the training project Largo ai Giovani in collaboration with the Department of Economics of the University of Bergamo.

2023

Collaboration with Universities

In 2023, the Largo training project continued with two female students from the Department of Engineering. The two young women had the opportunity to cultivate their own personal and professional growth path by successfully contributing to the activities of the Quality and Supply Chain offices.

Charity Evening – "Kitchen Project"

In September, a charity dinner was organized in support of the "Kitchen Project", aimed at offering 1200 meals a week to those fleeing the war, having lost everything or living in a condition of loneliness.

Cesvi Project - "Menu with Cause"

During Christmas 2023, La Cisa once again donated part of the Christmas budget to the Menù con Causa project, promoted by CESVI and Tejiendo Sonrisas, to combat food waste and hunger in Peru..

Let's exhibit Dalmine



In September 2023, the company enthusiastically participated in and sponsored the [EXPOniamo Dalmine](#), event, an important event organized by Opec and sponsored by the Municipality of Dalmine, where the company's headquarters are located. This weekend-long event provided a tremendous opportunity for local merchants to showcase their activities to the community and visitors.

Exponiamo Dalmine is not only a showcase for local economic activities, but also an opportunity for entertainment for the whole family as well as sharing the territory not only in geographical terms but also and above all socially. During the weekend there was no shortage of sports activities, playful moments and entertainment for all ages. Cisa took the opportunity to open the doors of its Academy, showing – also through Virtual Reality – the training and operational activities carried out daily. Participating in Exponiamo Dalmine represented an important opportunity for the company to interact directly with citizens and visitors, strengthening the link with the territory.

Made in Steel

In May 2023, La Cisa participated in [Made in Steel](#) the international Conference & Exhibition dedicated to the steel supply chain. The company presented its logistics solutions, promoting values such as decarbonization, sustainability, gender equality and enhancement of the new generations. The stand, developed with Basso Design, offered an immersive experience thanks to an LED scenography, storytelling and technological tools, including a virtual reality forklift simulator. This innovative approach led La Cisa to receive the **Steel Awards – Best Communication Stand**, recognizing the effectiveness of its authentic and engaging communication.

2024

AiTech

The dialogue with the community has also extended to the international arena: in 2024, La Cisa participated in the [AiTech](#) fair in the United States, to promote its skills, particularly in the field of logistics training applied to the steel industry. The goal was to continue to grow in a sustainable way, consolidating the relationship with customers and stakeholders, developing new business relationships and building a green supply chain based on low-emission vehicles, telemetry tools for monitoring consumption, participation in local energy communities and biodiversity initiatives, such as the future planting of trees.

In the pictures taken at the fair you can recognize the LED arches already used in the previous exhibition to Made in Steel and our Team present at the event, including the CEO Paolo Provenzi and his brother Roberto.

**Welfare**

In 2024, La Cisa also strengthened its ties with the territory through the promotion of corporate welfare, activating agreements with local and national realities to promote the well-being of employees and their families.

Young Talent

The HR team has participated in numerous events dedicated to young talents, such as the career fair of the Polytechnic University of Bari, testifying to the commitment to creating a bridge between the academic world and business, actively contributing to the development of the community through the support of young talents.

Sustainable gadgets

The actions taken also include the choice of corporate gadgets distributed to employees, designed not only as tools for internal communication and recognition, but also as an opportunity to promote sustainable practices. In particular, sunglasses made in part with materials with reduced environmental impact, such as bamboo, have been selected for the summer gift. The choice of supplier took into account, in addition to the quality and design of the product, also the environmental information made available on the website of the manufacturing company, which declares its commitment to a more responsible and sustainability-conscious production.

**Ministry of Economy and Finance**

In 2024, La Cisa had the honor of welcoming the visit of the Minister of Economy and Finance, Giancarlo Giorgetti, to its headquarters, located within the Dalmine Technological Hub.

During the meeting, our CEO Paolo Provenzi had the opportunity to address the issue of the related industries linked to the Acciaierie d'Italia, receiving reassurances on the future of the Taranto site.

The visit then continued inside our Driver Academy, where the Minister was able to closely appreciate the company's approach oriented towards technological innovation, continuous training, the centrality of people and sustainability, elements that guide all our strategic choices.

**University of Bergamo – Business case study**

Cisa has been invited to present its business case of drafting the Sustainability Report at the University of Bergamo, as part of the master's degree course in Business Administration.

During the meeting, the company illustrated the reporting process undertaken, sharing the main milestones, the methodologies adopted and the benefits obtained, including greater transparency and the strengthening of stakeholder trust. The most challenging aspects were also explored, such as data collection and the involvement of internal resources, which are fundamental elements to ensure a solid and credible reporting process.

The interest and reflections that emerged from the students confirmed the growing importance of sustainability in business management models and the centrality of dialogue between companies and the academic world.

Aosta 21k

In May, La Cisa supported the [AOSTA21K](#), sporting event, divided into three competitions that took place within the city of Aosta.

The initiative represented an opportunity to enhance the territory and promote a healthy lifestyle, and was made even more significant by the passage of the athletes inside the **Cogne Acciai Speciali S.p.A. plant, where La Cisa is present with its integrated logistics, workshop and industrial vehicle activities**

Below are some photos taken during the race, as it passed through the streets of Cogne Acciai Speciali, where you can see some of our vehicles parked along the competition streets.



Sponsorship

In addition, La Cisa has supported various sports, social and cultural initiatives through sponsorship activities and donations, confirming its active role within the social and productive fabric of the territories in which it operates. Sponsorships include support for local events such as youth sporting events, athletics competitions, ski competitions and initiatives open to citizens, such as participation in local fairs and public economic promotion events.

At the same time, donations were made to charitable and cultural associations, with a focus on promoting security, social support and involving families in solidarity projects.

These activities express the company's desire to return value to the community and to contribute concretely to the development of a more cohesive, inclusive social environment that is attentive to the needs of the territory.

CESVI Project – "Dinners with cause"

The company has renewed its support for the "Cene Con Causa" project, promoted by CESVI, a humanitarian organization committed worldwide to the most vulnerable people.

Through this donation, La Cisa has helped to guarantee hot meals and educational opportunities to women and children in situations of serious difficulty, supporting their autonomy and the possibility of building a dignified future.

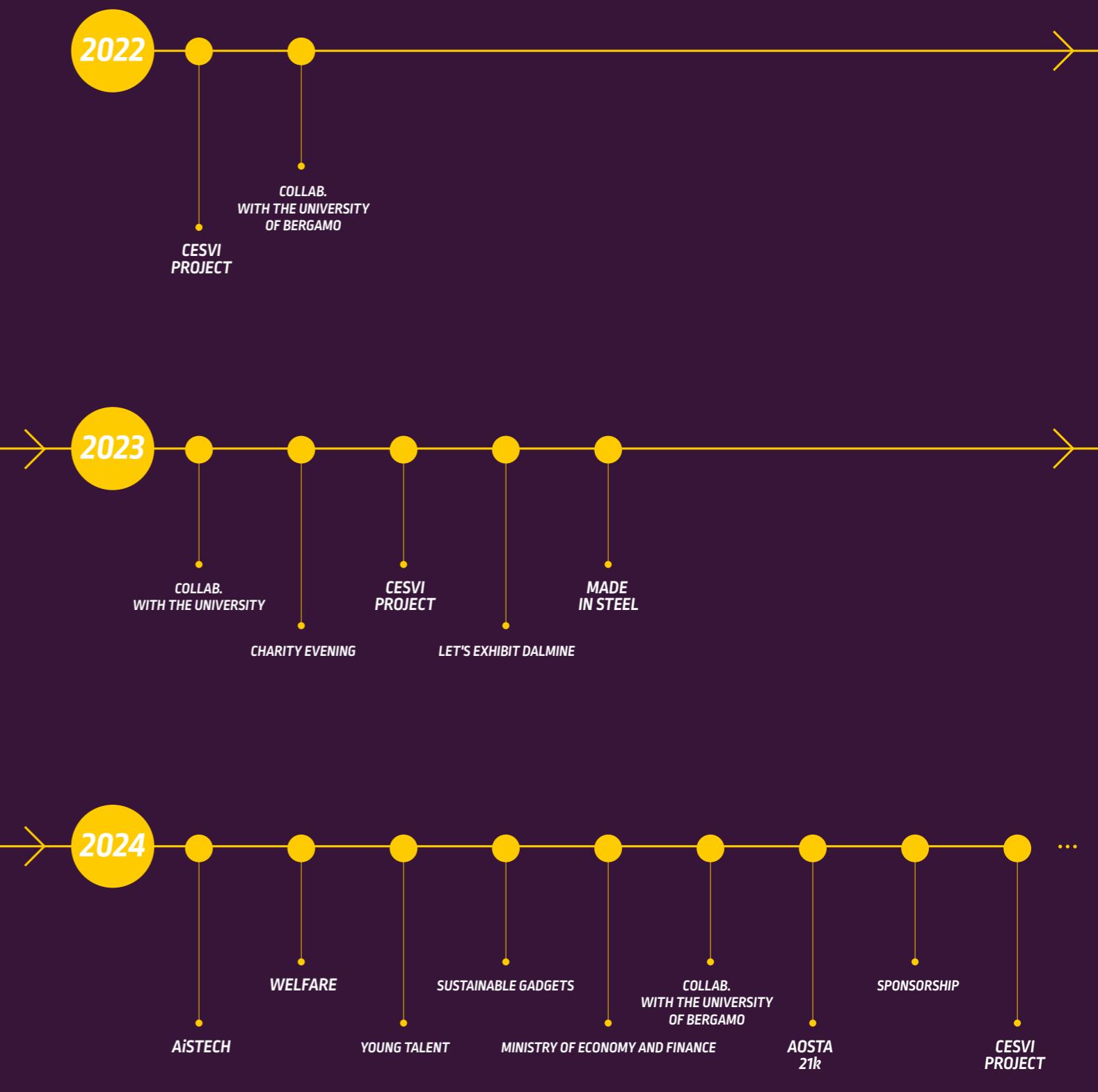
As expressed by CESVI: "Your renewed support is for us a great demonstration of trust and, at the same time, a declaration of commitment in favor of the most vulnerable people, especially women and children. [...] Thanks to you, many children and women can hope for a better future." missione aziendale, che riconosce nella responsabilità sociale un valore fondante e un dovere verso la collettività.

For La Cisa, support for solidarity projects such as this represents a natural extension of its corporate mission, which recognizes social responsibility as a founding value and a duty towards the community.

EXTERNAL COMMUNICATION

In order to keep communication and connection with the community alive, and to confirm the extreme transparency of the Company, La Cisa uses numerous communication channels open to the public, such as: [Website](#), on which it is possible to consult the Company's structure, services, objectives and projects; [Social](#), La Cisa is present on [LinkedIn](#), [Facebook](#), [Instagram](#) and [YouTube](#). Through thematic columns, it promotes content related to industrial handling, logistics, safety at work, environmental sustainability, enhancement of human capital and training initiatives related to the Academy project. Social media represent a dynamic tool to tell the company's daily life, strengthen the link with the territory and stimulate discussion with the community.

THE CONTINUITY OF OUR SOCIAL COMMITMENT



4.3 Quality of service and customer satisfaction

Cisa has always paid great attention to the satisfaction of its customers, adopting a structured and continuous approach to its monitoring. In line with the principles expressed in the Code of Ethics, the company undertakes to act with fairness, transparency, diligence and professionalism, protecting the rights and interests of customers, including the confidentiality of the information processed.

The measurement of customer satisfaction can be traced back to 4 phases:



As every year, the Quality department transmitted the customer satisfaction survey form in digital format.

The questionnaire is divided into three sections:

- **Evaluation of Important Aspects:** to identify and prioritize the factors considered most significant by customers;
- **La Cisa evaluation:** to collect feedback on the level of satisfaction with the company;
- **Continuous Improvement:** to identify areas of potential development on which to focus future efforts.

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

During the month of November 2024, discussions were held with the managers of the logistics areas and the workshop to identify the strategic contacts to be involved. Compared to 2023, the list of recipients has remained almost unchanged and includes 31 contacts belonging to 15 customers considered strategic: 15 contacts operate in the cold rental business, while 16 are active in hot rental.

Compared to the previous year, the section dedicated to improvement proposals has been strengthened, with the aim of obtaining clearer and more targeted indications on which to build the action plan for 2025. The data collected will be analyzed and shared with Management and area managers, and subsequently discussed directly with the contact persons involved, in order to understand in depth any critical issues that have emerged and propose concrete interventions.

Over the three-year period, customers gave La Cisa an average grade of 4.37 in 2022 and 4.15 in 2023 and 4.13 in 2024. Availability to the customer, management of operational emergencies and clarity of roles and responsibilities are some of the aspects that are most appreciated.

In parallel with the monitoring of satisfaction, La Cisa continues to carefully manage the reports and complaints received. These reports, forwarded by e-mail, telephone or direct contact, are managed by the field managers and the Quality and Safety department, and stored in the QHSE management system. In the Anomalies/Reports section, dangerous behavior, unsafe conditions and procedural non-compliance are recorded, with the possibility of implementing immediate corrective actions or, if necessary, opening an in-depth investigation with evidence collection.

In 2024, a total of 27 non-conformities were recorded, of which 19 were in the quality area, of which 56% concerned loading errors. These critical issues have led to the introduction of targeted corrective actions and the strengthening of controls through dedicated checklists, to ensure compliance with procedures. In the HSE area, 8 non-conformities were recorded, attributable to high-risk situations, serious behavioural infringements, complaints to suppliers and management of non-conformities opened by the customer.

Finally, La Cisa regularly undergoes customer evaluation systems, which include periodic audits and analysis of supplier performance, further contributing to the monitoring of quality and the growth of the relationship of trust with the customer.

CUSTOMER SATISFACTION



5. ANNEXES TO THE BUDGET



5.1 GRI Content Index

Statement of use	La Cisa Trasporti Industriali S.r.l. has drawn up this Sustainability Report with reference to the GRI Sustainability Reporting Standards for the period 1 January 2023 to 31 December 2023		
GRI1	GRI 1 - Fundamental Principles - 2021 version.		
GRI Sector Standard applicable	No GRI Sector Standard applicable		

GGRI SUSTAINABILITY REPORTING STANDARD	CHAPTER/PARAGRAPH REFERENCE	Note
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 Registered office and operational headquarters: Via Monte Pasubio 5, 24044, Dalmine (BG)
2-3	Reporting period, frequency and point of contact	Methodological note
2-4	Review of information	There are no reviews
2-5	External Assurance	These financial statements have not been audited by an independent auditor.
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 / 4.1.1. Staff composition
2-8	Non-employed workers	Chapter 4. Social Responsibility / 4.1.1. Staff composition
2-9	Governance structure and composition	Chapter 1. About us: our identity and corporate governance / 1.4.1 Government bodies It was not possible to recover all the typologies of other members' duties of the Board of Directors.
2-10	Appointment and selection of the highest governing body	Chapter 1. About us: our identity and corporate governance / 1.4.1 Government bodies There is no formal process for appointing or selecting the highest governing body. They were not taken into account as criteria diversity and independence.
2-11	Chairman of the highest governing body	Chapter 1. About us: our identity and corporate governance / 1.4 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 / 1.4.6 approach to sustainability
2-13	Delegation of responsibility for impact management	Chapter 1. About us: our identity and corporate governance / 1.4.6 approach to sustainability
2-14	Role of the highest governing body in sustainability reporting	Chapter 1. Who we are: our identity and corporate governance / 1.4.7 Materiality analysis and dialogue with stakeholders
2-15	conflicts of interest	During the reporting period, the company recorded no conflicts of interest
2-17	Collective knowledge of the highest governing body	Chapter 1. Who we are: our identity and corporate governance / 1.4.1 Governing bodies

GGRI SUSTAINABILITY REPORTING STANDARD			CHAPTER/PARAGRAPH REFERENCE	Note
	2-19	Remuneration policies	Chapter 1. Who we are: our identity and corporate governance / 1.4.1 Governing bodies	
	2-20	Salary determination procedure	Chapter 1. Who we are: our identity and corporate governance / 1.4.1 Governing bodies	There is no formal procedure for determining remuneration in which the opinions of stakeholders are involved.
	2-21	Annual total compensation ratio	Chapter 1. Who we are: our identity and corporate governance / 1.4.1 Governing bodies	
	2-22	Sustainable Development Strategy Statement	Letter to stakeholders	
	2-23	Policy commitment	Chapter 1. Who we are: our identity and corporate governance / Chapter 4. Social responsibility	
	2-24	Policy commitment	Chapter 1. Who we are: our identity and corporate governance / Chapter 4. Social responsibility	
	2-25	Processes aimed at remedying negative impacts	Chapter 1. Who we are: our identity and corporate governance / Chapter 1.4.6 Approach to sustainability	
	2-26	Mechanisms for requesting clarification and raising concerns	Chapter 1. Who we are: our identity and corporate governance / 1.4.3 Organisation, Management and Control Model pursuant to Legislative Decree no. 231/2001	
	2-27	Compliance with laws and regulations		The Company has not detected any cases significant non-compliance with laws and regulations during the reporting period.
	2-28	Membership in associations		A.I.G.I. – Related Industries Association Adl; General Industries
Material issues	2-29	Approach to stakeholder engagement	1. Who we are: our identity and corporate governance / 1.4.7 Materiality analysis and dialogue with stakeholders	The stakeholders involved in the Company's business are identified according to their relevance and their disposition towards the company's activities
	2-30	Collective bargaining	Chapter 4. Social responsibility	
GRI 3: Material issues 2021	3-1	Process of determining material topics	1. Who we are: our identity and corporate governance / 1.4.7 Materiality analysis and dialogue with stakeholders	
	3-2	List of material topics	1. Who we are: our identity and corporate governance / 1.4.7 Materiality analysis and dialogue with stakeholders	
ECONOMIC PERFORMANCE				
GRI 3: Material topics 2021	3-3	Management of material topics	Chapter 2. Economic performance	
GRI 201: Economic performance 2016	201-1	Economic value directly generated and distributed	Chapter 2. Economic performance / 2.1 Distribution of the economic value generated	
PROCUREMENT PRACTICES				
GRI 3: Material topics 2021	3-3	Management of material topics	Chapter 2. Economic performance	
GRI 204: Procurement practices 2016	204-1	Proportion of spending towards local suppliers	Capitolo 2. Economic performance / 2.3.2 La Cisa's suppliers	

GGRI SUSTAINABILITY REPORTING STANDARD			CHAPTER/PARAGRAPH REFERENCE	Note
ANTICORRUPTION				
GRI 3: Material issues 2021	3-3	Gestione dei temi materiali	-	
GRI 205: Anticorruption 2016	205-3	Corruption incidents confirmed and actions taken	1. Who we are: our identity and corporate governance / 1.4.4 Anti-corruption and code of ethics	In the relevant fiscal period there were no confirmed incidents of corruption.
ANTI-COMPETITIVE CONDUCT				
GRI 3: Material issues 2021	3-3	Management of material topics	-	
GRI 206: Behavior anticompetitive 2016	206-1	Lawsuits for anticompetitive behavior, antitrust and monopolistic practices	1. Who we are: our identity and corporate governance / 1.4.4 Anti-corruption and code of ethics	No lawsuits for anticompetitive behavior, antitrust and monopolistic practices were detected.
TAXES				
GRI 207: Taxes 2019	GRI 207-1	Approach to taxes	1. Who we are: our identity and corporate governance / 1.2 Tax approach	
	GRI 207-2	Tax governance, control and risk management	1. Who we are: our identity and corporate governance / 1.2 Tax approach	
ENERGY				
GRI 3: Material Issues 2021	3-3	Management of material issues	Chapter 3. environmental responsibility	
GRI 302: Energy 2016	302-1	Energy consumed within the organisation	Chapter 3. Environmental responsibility / 3.2.1 Energy consumption	
	302-4	Reduction of energy consumption	Chapter 3. Environmental responsibility / 3.2.1 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 / 3.2.3 Water	
EMISSIONS				
GRI 3: Material issues 2021	3-3	Management of material issues	Capitolo 3. environmental responsibility	
GRI 305: Emissions 2016	305-1	Direct GHG emissions (Scope 1)	Capitolo 3. environmental responsibility / 3.2.2 Emissions	
	305-2	Indirect GHG emissions from energy consumption (Scope 2)	Capitolo 3. environmental responsibility / 3.2.2 Emissions	
	305-4	Intensity of gas emissions with greenhouse effect (GHG)	Capitolo 3. environmental responsibility / 3.2.2 Emissions	
WASTE				
GRI 3: Material issues 2021	3-3	Management of material issues	Chapter 3. Environmental responsibility / 3.2.4 Waste	
GRI 306: Rifiuti 2020	306-1	Waste generation and significant waste-related impacts	Chapter 3. Environmental responsibility / 3.2.4 Waste	
	306-2	Management of significant waste-related impacts	Chapter 3. Environmental responsibility / 3.2.4 Waste	
	306-3	Waste generated	Chapter 3. Environmental responsibility / 3.2.4 Waste	
	306-4	Waste not landfilled	Chapter 3. Environmental responsibility / 3.2.4 Waste	
	306-5	Waste sent to landfill	Chapter 3. Environmental responsibility / 3.2.4 Waste	
SUPPLY CHAIN				
GRI 3: Material Topics 2021	3-3	Management of Material Topics	Chapter 2. Economic performance	
GRI 308: Environmental assessment of suppliers	308-1	Assessment of new suppliers that have been assessed using environmental criteria	Chapter 2. Economic performance / 2.3.1 Assessment and procurement process	
EMPLOYMENT				

GGRI SUSTAINABILITY REPORTING STANDARD			CHAPTER/PARAGRAPH REFERENCE	Note
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	3-3	Management of material issues	Capitulo 4. Social Responsibility	
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	
	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	
NON-DISCRIMINATION				
GRI 406: Non discrimination 2016	406-1	Incidents of discrimination and corrective measures adopted		During the 20 financial year, C did not record a incidents discrimination.
SUPPLY CHAIN				
GRI 3: Material issues 2021	3-3	Management of material topics	Chapter 2. Economic performance / 2.2 Responsible management of the supply chain	
GRI 414: Social evaluation of suppliers	414-1	New suppliers that have been assessed	Chapter 2. Economic performance / 2.3.1 Evaluation and procurement process	
CUSTOMER HEALTH AND SAFETY				

GGRI SUSTAINABILITY REPORTING STANDARD			CHAPTER/PARAGRAPH REFERENCE	Note
GRI 416: Customer health and safety 2016	416-2	Incidents of non-compliance relating to the impacts on health and safety of products and services		During the reporting period, some incidents of non-compliance were recorded relating to the health and safety impacts of products and services which were promptly managed with cause analyzes and action plans.
OTHER MATERIAL ASPECTS				
Research, development and innovation				
Partnership with customers and suppliers on sustainability issues	3-3	Management of material issues	Chapter 3. Environmental responsibility / 3.1 Partnership with customers and suppliers on sustainability issues	
Partnership 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

Project implemented in cooperation with:

BDO

 **BASSO DESIGN**





LA CISA TRASPORTI INDUSTRIALI S.R.L.

Via Pasubio 5 - Dalmine (Bg)
24044 - Italia
+39 035 015 8202
contattaci@lacisa.com
lacisa.com