



# LA CISA

sustainability report  
**2023**



# CONTENTS

→ **03** LETTER TO STAKEHOLDER

→ **04** METHODOLOGICAL NOTE

→ **06** 1. ABOUT US  
1. Our identity and corporate governance  
1.1 History  
1.2 Mission, Vision and values  
1.3 Business Model  
1.4 Corporate governance and responsible business management

→ **36** 2. ECONOMIC PERFORMANCE  
2.1 Distribution of the economic value generated  
2.2 Responsible supply chain management  
2.3 Responsible supply chain management

→ **44** 3. ENVIRONMENTAL RESPONSIBILITY  
3.1 Partnerships with customers and suppliers on sustainability issues  
3.2 Resource management

→ **54** 4. SOCIAL RESPONSIBILITY  
4.1 La Cisa teams  
4.2 Relations with the community  
4.3 Service quality and customer satisfaction

→ **88** 5. ANNEX TO THE REPORT

→ **94** CREDITS

# Letter to Stakeholder

It is with great enthusiasm that we share with you an important milestone in our sustainability journey. La Cisa embraces sustainable development as a model of conscious and responsible management, a commitment that is reflected in respect for the environment, society and the economy in which we operate.

Confirming our dedication and vision for a greener and more prosperous future, we are pleased to present our second Sustainability Report for the year 2023.

The creation of this report required months of commitment and the active collaboration of numerous stakeholders. Its publication was a moment of celebration during our Strategic Planning meeting, involving all the representatives of the operational offices and the various departments of La Cisa. This choice underlines the collective origin of the project, born more than a year ago within our team, and has strengthened the sense of participation and satisfaction with the goal achieved.

This report represents one of many steps forward on our journey towards a sustainable future.

2023 was a year of significant progress and developments:

- **Team growth:** To respond to growing volumes and customer requests, we have strengthened our staff in general services ,administrative, safety team.
- **Collaborations:** We continued our training project in collaboration with universities, acquiring new resources and promoting the exchange of knowledge.
- **Strengthening of the HSE and Quality Team:** We have increased the presence of our HSE and Quality team in the field, ensuring greater control and safety.



- **New innovative tool for personnel management:** With the increase of employees, we have developed and introduced a new platform for integrated employee management.
- **Production Recovery:** We have observed a recovery in production volumes at the operating sites,
- **Fleet Renewal:** We continue to renew our vehicle fleet, with particular attention to high-efficiency and low-emission machinery.

We have also updated our Company Quality & Safety Policy to align it with the company vision and shared objectives.

This sustainability report is not just a document, but a valuable guide that shows us where to focus our efforts for an increasingly sustainable future, in line with the objectives of the 2030 Agenda.

We are proud of the path we have undertaken and the community we have built together with you.

This Report is a reflection of our common commitment and the concrete actions we are taking for the good of our planet and future generations.

Thank you for your continued support and collaboration.

Best regards,  
**CEO**  
Paolo Provenzi

A handwritten signature in black ink that reads "Paolo Provenzi". The signature is stylized and written in a cursive-like font.

## Methodological note

This document is the second Sustainability Report of La Cisa Trasporti Industriali S.r.l. (hereinafter also "La Cisa" or "the Company") prepared on a **voluntary basis** by La Cisa.

The report contains information regarding business performance in the economic-financial sphere, but also on its performance in relation to all the environmental and social impacts fundamental to ensure understanding of the activities carried out by the Company and their performance, results achieved, and impact produced by them in the fiscal year from **1 January 2023 to 31 December 2023**, in line with the period considered for financial reporting. The data relating to the two previous years (from 1 January 2021 to 31 December 2021 and from 1 January 2022 to 31 December 2022) are also reported with the aim of providing stakeholders with a basis for comparison to ensure a better understanding of the performance of the Company.

The reporting boundary exclusively includes the company **La Cisa Trasporti Industriali S.r.l.**, with headquarters in Dalmine, BG, differently from the scope of the financial statements in which the other companies of the Group are included.

This Sustainability Report was drafted with reference to the Global Reporting Initiative (GRI) guidelines published on 5 October 2021, as indicated in the GRI Content Index at the bottom of this document, according to the **"with reference to"** reporting option.

The process of drafting the sustainability information saw the involvement of all the managers 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 prepare a Non-Financial Declaration ("DNF") for public interest entities exceeding certain quantitative thresholds. As mentioned above, this Sustainability Report is therefore drawn up on a voluntary basis and does not represent a DNF.

The general principles applied for the drafting 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 envisaged by the reporting standards adopted, representative of the specific sustainability areas analyzed and consistent with the activity carried out by La Cisa and the impacts it produces. The selection of these indicators was carried out on the basis of the update of the relevance 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 Industrial S.r.l. dated **27/09/2024** and has not been audited by an independent auditor.

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/>

To request further information you can contact the Company at the following email address: [contattaci@lacisa.com](mailto:contattaci@lacisa.com)

# SUSTAINABLE DEVELOPMENT GOALS



### DEFEATING HUNGER

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

### HEALTH AND WELL-BEING

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

### QUALITY EDUCATION

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

### CLEAN WATER AND SANITATION SERVICES

Planting of forests that contribute to regenerating a healthy ecosystem, thus ensuring a correct water cycle at a local level.

### DECENT WORK AND ECONOMIC GROWTH

Encourage long-lasting, 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 sustainability development.

### SUSTAINABLE CITIES AND COMMUNITIES

Integration and regeneration of ecosystems even in urban environments.

### RESPONSIBLE CONSUMPTION AND PRODUCTION

Committing to eliminating waste and optimizing the use of resources.

### COMBATING CLIMATE CHANGE

Undertaking measures to minimise the environmental impact of industrial logistics.

### LIFE ON EARTH

Planting of a nectariferous forest which provides refuge for numerous species.

### PEACE, JUSTICE AND STRONG INSTITUTIONS

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

### PARTNERSHIP FOR GOALS

Creating partnerships with customers and suppliers to support global sustainable development



# 1. ABOUT US

## 1. OUR IDENTITY AND CORPORATE GOVERNANCE

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



### ○ 6-PEACE, JUSTICE AND STRONG INSTITUTIONS

- 2023 Key achievements
- Over 50 years of experience
  - 330 employees
  - 491 units in the fleet
  - 40M turnover
  - More than 4000 hours of training

- Main objectives for the future
- Consolidate on the basis of the quality of its services its relationships with existing customers and develop new business relationships in order to ensure constant growth in turnover
  - 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 working in the industrial logistics sector for over 50 years, has 24 branch offices in Italy and is present, with its vehicles and personnel, in some of the most important international steel and port facilities.

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

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

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

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

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

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

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

### 1.1 History

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



# A HISTORY SPANNING MORE THAN HALF A CENTURY

**1959**  
Origins

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

1

**1970s**  
The first successes in Italy

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

3

**1990s**  
The first full management contracts

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

5

**1969**  
Foundation

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

2

**1980s**  
The first successes abroad

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

4

**2000s**  
Downsizing

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

6

**2015**  
La Cisa Academy

During the year, the Driver Academy was born, an internal department dedicated to practical and theoretical training. This idea became a reality thanks to the contribution of the technical staff, whose goal was to improve the quality of work and production efficiency, while integrating personal development into the professional context. The result was the creation of the first forklift driving simulator in 2015, becoming the centerpiece of the La Cisa Academy division in Dalmine for training personnel in a safe and protected virtual environment."

8

**2024**  
La Cisa today

After more than 50 years since its foundation, La Cisa boasts an excellent customer portfolio and a strong presence in the production sites of the main steel producers and transformers at a national level. In addition, numerous collaborations are underway with new customers abroad, including Croatia, Romania, North America and France. The Drive Academy currently has 4 simulators, including the first in 3D version with the real cabin of a forklift, 2 portable driving simulators and one for the simulation of an overhead crane and man on the ground, all 3 in Virtual Reality.

10

The improvement in the quality of the services offered has been made possible thanks to significant investments in human capital, new technologies and safety at work, with a constant commitment to 360-degree sustainability that permeates all our initiatives.

**2007**  
The consolidation

Paolo's resourcefulness and the valuable contribution of his brother Roberto have allowed La Cisa to carve out an important space for itself within the national panorama, thanks to the acquisition of new clients and the strengthening of relationships with historical clients.

7

**2019**  
La Cisa at Made in Steel

On the occasion of its 50th anniversary, La Cisa made its debut at Made in Steel, a renowned international conference and exhibition dedicated to the steel industry. During the event, it presented a world premiere of the fully electric 120-ton tractor, developed in collaboration with an industry partner, along with the V-fork driving simulator, the virtual reality version of the first forklift simulator.

9

In September, the celebrations for the 50th anniversary continued with a special event on the beach in Ravenna, to which all the employees of the companies of the LA CISA Group were invited. It was a unique opportunity to celebrate the company anniversary together with those who lived and contributed to the growth of the company.

## 1.2 Mission, Vision and values

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

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

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



Creating value for its stakeholders is La Cisa's vision. Indeed, the quality of the relationship established with its employees, partners and customers is considered the added value of the service provided. Furthermore, the company is committed to contributing to the welfare and professional development of its workers and collaborators, strengthening relations with

its customers from being mere suppliers to being strategic partners in order to share synergetic long-term growth objectives.

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

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

The Quality and Safety Policy ensures that all people involved in the company are aligned and that all decisions are consistent with the general objectives of the company. It is important that the Policy is communicated and understood by the entire organization and, above all, that it is regularly updated to ensure its continuous evolution in line with the business context.

Since 2021, the year in which the previous revision of the document was made, there has been numerous progress, including:

- **Introduction of new innovative tools [e.g., business intelligence dashboards and dashboards for data monitoring, intelligent cameras, simulator with gaming functionality, new CMMS, new ERP developments for accounting and financial administration, new management software developments for quality and safety, introduction of the portal for managing diesel and personnel];**
- **Growing attention to the protection of people and the planet;**
- **Strong growth in human capital;**
- **Issue of the first sustainability report for the 2022 financial year**

In order to make the Policy current to the peculiarities of La Cisa, during the 2023, the contribution of all employees on objectives and topics was asked by completing a survey on Ms Forms.

The results were subsequently analyzed by the Management which updated and formalized the new Quality and Safety Policy, introducing an objective linked to sustainability. The policy is published online<sup>1</sup> in December 2023 and in the QHSE system, printed, posted on the noticeboard and shared with all collaborators via the company newsletter.

## 1.3 Business model

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

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

### 1.3.1 The company

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

Name	Country	Share Capital (Euro)	Hydra's Share (%)
La Cisa Trasporti S.r.l.	Italy (Dalmine)	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	60
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 companies controlled by the group carry out different activities covering different countries:

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

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

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

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

**La Cisa East Europe (called La Cisa Zero Cento until October 2022) (Croatia):** active in Croatia since 2016 with 51 permanent employees based in Rijeka, it specialises in the logistics management of the entire processing cycle of steel plants (Total Logistic Solution).

<sup>1</sup> The Quality and Safety Policy can be viewed [on the Company's website.](#)

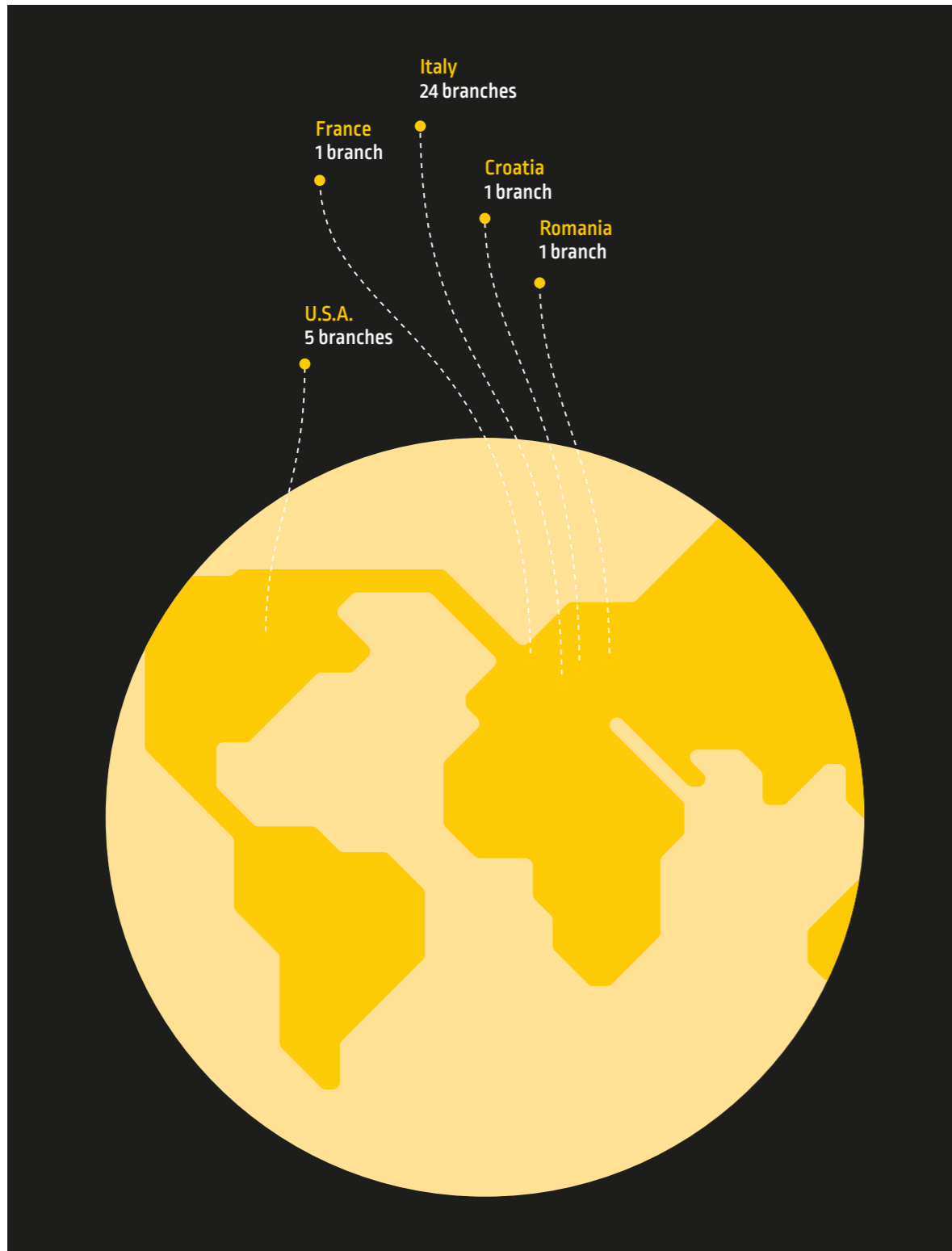


**LC Service s.r.l. (Italy):** Founded in 2010 in Catania, it is the group company dedicated to vehicle and facility maintenance services in port logistics facilities

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

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

BELOW IS THE DISTRIBUTION OF LA CISA BRANCHES:



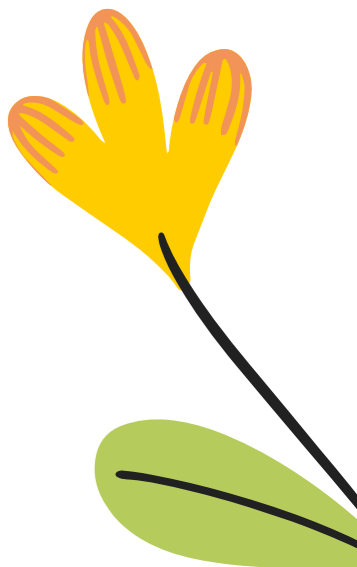
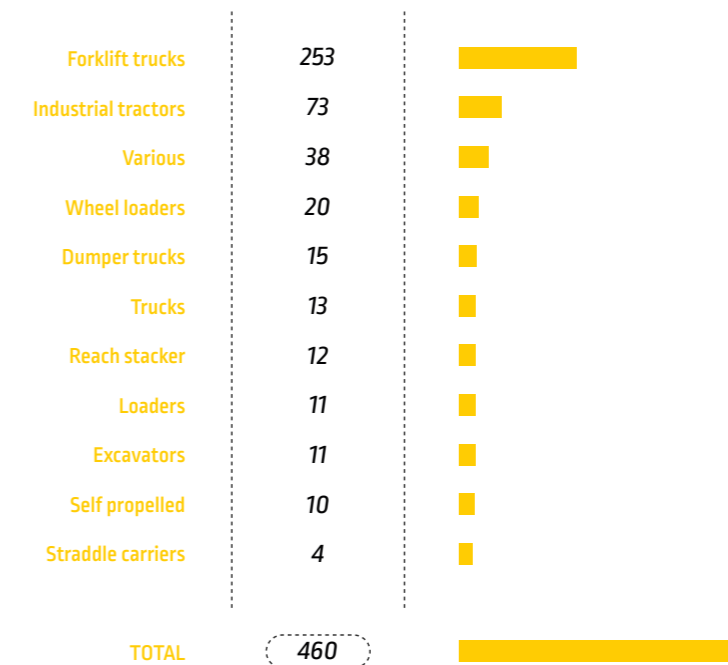
### 1.3.2 La Cisa services

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

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

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

### Types of vehicles that make up the La Cisa fleet:

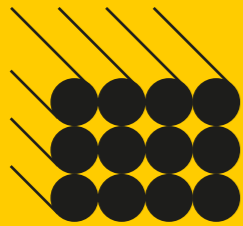


- **Forklift trucks:** with capacities from 2 to 52 tonnes, all equipped with specific equipment to meet different requirements.
- **Industrial tractors:** with towing capacity up to 300 tonnes and 2 to 4-wheel drive.
- **Various:** vehicles for transporting personnel within the plants.
- **Wheel loaders:**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

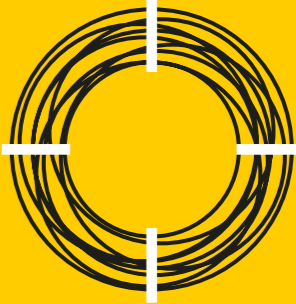




**THE MATERIALS HANDLED INCLUDE:**



*BARS*

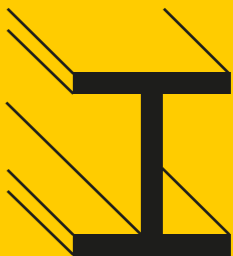


*WIRE RODS*

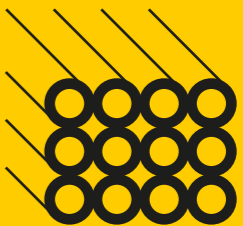


*SLABS*

*FINISHED STEEL PRODUCTS*



*COILS*



*PIPES*



*SLAG*

*SCRAP*



1.3.3 3. Experience, training and qualified personnel

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

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

1.4 Corporate governance e responsible business management

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

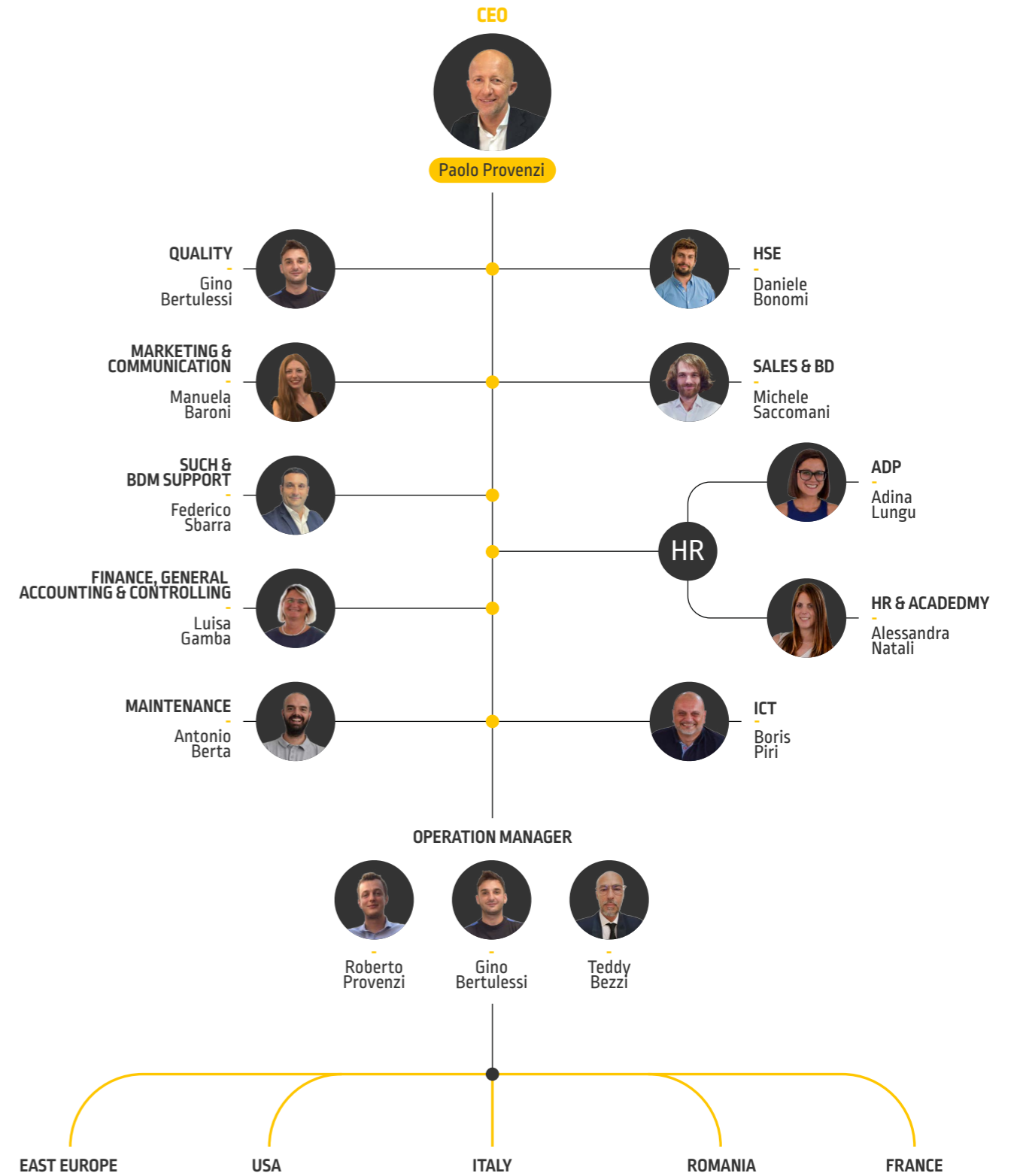
The company is currently based in Dalmine, in the province of Bergamo. The organizational structure reflects the system of functions, powers, proxies, decision-making processes and company procedures as well as providing a clear identification of the tasks and responsibilities of each individual with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

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

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

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

Below is the company organisation chart:



### 1.4.1 Governing Bodies

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

- **Board of directors;**
- **Auditing firm;**
- **Supervisory body.**

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

The governing body is given the task of defining, directing and developing the mission and strategy for creating shared value. The importance that the Board of Directors of La Cisa attributes to Sustainability is increasingly evident, both in terms of shared objectives and concrete management actions of the Organization aimed at raising Stakeholder awareness and defining an increasingly structured management system under ESG profiles. This is demonstrated by the body's desire to proceed with the drafting of the Sustainability Report on a voluntary basis and by the constant updating requested from management, during the meeting, regarding environmental, workplace safety and corporate welfare issues.

The Board of Directors of La Cisa is composed<sup>2</sup> of:

NAME <sup>3</sup>	ROLE	EXECUTIVE MEMBER	DURATION OF TERM	INDIPENDET DIRECTOR	REPRESENTED STAKEHOLDER	GENDER
Paolo Provenzi	President	yes	3 years	NO	-	M
Roberto Provenzi	Councilor	yes	3 years	NO	Hydra Società Immobiliare	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 criteria.

The remuneration of the Board of Directors is established at the meeting of the Board of Directors. The President and the Director receive a fixed compensation agreed by the shareholders based on the company's performance. For 2024 the members have planned a significant decrease in compensation due to a serious situation that arose with a client which forced the company to make a substantial provision to the Risk Fund<sup>4</sup>. At the same time, the CEO and director receives a bonus - variable compensation equal to 15% of the annual salary, upon achievement of the pre-established strategic objectives. 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 policy on remuneration and compensation paid, the ratios between total annual compensation and the increase in total annual compensation between the highest paid person in the Organization and the remaining employees are shown below.

<sup>2</sup> The mandate of the members of the Board of Directors does not expire.

<sup>3</sup> It was not possible to recover all the types of other roles and relevant skills of the members of the Board of Directors. Paolo Provenzi plays the role of CEO and CFO in the company, represents 1795% of the share capital of La Cisa Trasporti Industriali srl while the remaining portion is held by Hydra Società Immobiliare srl. Any conflicts of interest are prevented and mitigated thanks to the management control carried out by the SB and the committee of managers who deal with 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 SPA. The second member, Roberto Provenzi plays the role of Area manager. The share capital of Hydra Real Estate Company is held 65% by Paolo Provenzi and 35% by Roberto Provenzi.

<sup>4</sup> For further information, we recommend consulting the explanatory notes and the management report attached to the 2023 financial statements.

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

RATIO BETWEEN TOTAL ANNUAL COMPENSATION			
	2021	2022	2023
Total annual ratio between the highest paid person in the Organization and the median of the total annual compensation of all employees (excluding the highest paid individual)	2,97	3	2,29
RATIO BETWEEN TOTAL ANNUAL SALARY INCREASE			
	2021	2022	2023
Percentage increase in the total annual salary of the highest paid person in the organization	-22%	1%	12%
Median percentage increase in total annual compensation of all employees (excluding the highest paid individual)	-5%	3%	6%
Total annual ratio between percentages	4,61	0,20	2,05

As regards the severance payment, it is set aside for both members of the Board of Directors of one tenth of the annual compensation with severance pay.

The performance and variable bonus of the Chief Executive Officer with legal representation are measured on the basis of the following achievement objectives:

- **safeguarding employees through continuous training (objective ZERO INJURIES (Ref. Chapter 1. Who we are: our identity and corporate governance/Strategic Planning).accurate planning of vehicle maintenance through efficiency improvement and planning of spare parts to adjust costs;achievement of a positive result of the exercises within the parameters defined from time to time; prevention of any failures of the vehicles to preserve their performance;**

Table 2. The composition of the governing bodies by gender group is shown below:

	2021				2022				2023			
	Woman	Man	Other	Total	Woman	Man	Other	Total	Woman	Man	Other	Total
Board of Directors	0	2	0	2	0	2	0	2	0	2	0	2
Members Meeting	0	1	1	2	0	1	1	2	0	1	1	2
Board of Statutory	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. The composition of the governing bodies by age is:

	2021				2022				2023			
	<30 years	30-50 years	>50 years	Total	<30 years	30-50 years	>50 years	Total	<30 years	30-50 years	>50 years	Total
Board of Directors	0	1	1	2	0	1	1	2	0	1	0	2
Members Meeting	0	1	1	2	0	1	1	2	0	1	1	2
Board of Statutory	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%



The **auditing company**, BDO Spa, appointed for the first time by the Shareholders' Meeting in 2022 and reconfirmed in May 2023 for the three-year period 2023-2026, is responsible for the legal audit of the financial statements, the verification during the financial year of regular keeping of company accounts and correct recording of management facts as well as verification of the consistency of the management report with the financial statements and its compliance with legal regulations.

In compliance with the provisions of Legislative Decree 231/2001 (hereinafter also "Decree"), the Company has equipped itself with a **Supervisory and Control Body** to which it has assigned specific supervisory tasks on the effective and correct compliance as well as 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 "SB") is the body provided with the authority and powers necessary to supervise, in absolute autonomy, the functioning and observance of the Model, as well as to ensure its updating, proposing the related changes to the Company's Board of Directors.

The Company's Supervisory Body is made up of individuals who have been deemed to best possess the professional characteristics to carry out this internal control role within the Company. The members of the Supervisory Body are made up of three members, two of whom are external and one internal. This Body has adopted its own Regulation governing its functioning, duties, powers and responsibilities.

During the year 2023, the Supervisory Body met six times. On 19 June 2023, the Company's Board of Directors appointed a new Supervisory Body for the period from 19 June 2023 to 19 June 2024. The SB was formally established on 3 August 2023. On this occasion, the Supervisory Body has adopted, through unanimous approval, an Activity Plan relating to the audits to be carried out during the mandate. A template has also been adopted showing the information flows that must reach the SB according to predetermined periodicities via the email address dedicated to it (odv@lacisa.com), as well as its own internal regulation, which replaced the one previously adopted.

The SB carried out annual training for employees through a training video, in which the legislation pursuant to Legislative Decree 231/2001 was recalled, the role of the Supervisory Body, the importance of the various information flows and reporting of any violations of the Organisation, Management and Control Model or of the Code of Ethics, as well as the protection of the whistleblower. The video was developed by the Supervisory Body and transmitted to employees by the Company, via the appropriate internal channels.

During 2023, inspections were carried out at some sites and an audit was carried out on health, safety and the environment<sup>5</sup> and one on corporate crimes, receiving stolen goods, laundering and use of money, goods or utilities of illicit origin, as well as self-laundering, crimes relating to payment instruments other than cash and tax crimes<sup>6</sup>. The Body maintained a constant and close relationship with the RSPP and, in general, there was excellent and efficient collaboration between all the company functions consulted.

The SB appreciates the Company's commitment to continuing a path of growth at an organizational level in order to minimize the risk of crimes being committed internally. In order to optimize and control company management from an organisational, social, environmental and economic-financial impact point of view, the company has equipped itself with a planning and control process through objectives which 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 La Cisa Trasporti Industriali S.r.l. is already familiar with adopting a responsible and precautionary approach in defining strategic decisions and in carrying out business activities, the necessity of operating in an increasingly complex competitive context that is frequently affected by disruptions with profound implications on a global scale<sup>7</sup> is leading the Company to accelerate the process of adopting an evolved Risk Management system that can assist the Company in promptly and effectively dealing with possible situations that could jeopardise its competitiveness and business continuity.

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

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

<sup>5</sup> ex artt. 25-septies e 25-undecies del D.Lgs. 231/2001.

<sup>6</sup> ex artt. 25-ter, 25-octies e 25-quinquiesdecies del D.Lgs. 231/2001.

<sup>7</sup> Just think of the economic-financial crisis of 2008 and the health emergency that erupted in 2020 following the spread of Covid-19 throughout the world.

The most common practices in risk management are as follows:

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

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

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

The workers were 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 obtain their feedback subjective, both practical and quality.

During 2023, inspection activities were carried out in the environmental, safety and quality areas, formalized in QHSE and, where necessary, specific action plans aimed at managing problems and/or

the risks that emerged. During the annual management review, the quality and safety departments carry out an assessment of the context and the risks and opportunities.

As for 2022, several meetings were organized with operational staff aimed at sharing internal procedures, operational instructions relating to activities and their risks, anomalies and particular events.

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

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

La Cisa, With a view to ensuring fairness and transparency in the conduct of business activities and processes, La Cisa has deemed it appropriate to adopt an Organisational, Management and Control Model pursuant to Legislative Decree 231/2001 (available on the Company website), updated and reviewed by the Board of Directors on

10 February 2023. The purpose of this initiative, which also includes references to the Code of Ethics, is to pursue a level of efficiency, effectiveness and fairness in the administrative and management spheres. The company considers the adoption of this Model to be a valid and effective tool for preventing the commission of crimes and offences.

A MOG 231 identifies the corporate processes at risk and governs the actions that the different actors must take when carrying out their daily work and the control measures to be implemented and kept. In consideration of

of the extension of the predicate offences provided for by Legislative Decree 231/2001 and of the organisational changes, as well as in view of the risk assessment activity carried out, during the financial year the Company worked, in cooperation with the Supervisory Board, which oversees its correct application and keeping, to update the MOG 231.

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

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



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

- **Illustrate the types of offences that fall within the family of offences under Article 24 bis of Legislative Decree no. 231/2001;**
- **Identify the sensitive activities, namely those activities that the Company carries out for which, according to a risk assessment approach, the Company considers the identified offence-risks to be inherent and relevant;**
- **Reiterate and specify, where possible, at the risk-offence level under consideration, the general principles of conduct of the Model (i.e. summary, integration and/or specification of the relevant Code of Ethics rules of conduct; specific prohibitions; system of powers of attorney and relevant internal proxies; etc.);**
- **Illustrate the Protocols, namely the specific control procedures implemented by the Company for preventing the risks/offences under consideration that the Addressees are required to observe for the correct application of the Model;**
- **Provide the Supervisory Board with the tools to carry out the necessary monitoring and verification activities by:**
  - 1\_ definition of the information flows (periodicity, reporting tools, minimum content, etc.) that the SB must receive from the persons in charge of controls;
  - 2\_ same description of the control activities and the way they are carried out, allowing them to be verified in accordance with their own activity plan.

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 dated 27 October 2023, has complied with the provisions of Legislative Decree 24/2023 (so-called Whistleblowing Decree). In particular, the Board of Directors:

- **approved and adopted the Organisation, Management and Control Model updated pursuant to this legislation and the company procedure for reporting irregularities;**
- **has appointed a Reports Manager (hereinafter also "Manager");**
- **has given the Manager a budget for carrying out its activity.**

Any practice deemed contrary to the Organizational Model 231 (MOG 231, 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 who belong to the Supervisory Body (SB).

The report can be made by accessing an IT platform, accessible both from the specific page and from the dedicated section published on the company's website. The Whistleblowing Procedure protects the confidentiality of the whistleblower's identity. In addition, the same is extended to all the Company's stakeholders, condemns any sort of retaliation and establishes support and protection measures for the whistleblower.

In compliance with the company procedure on whistleblowing, the SB has established a constant information flow with the Whistleblowing Manager. To date, no reports relevant to the purposes of Legislative Decree 231/2001 have been received through this channel.

Model 231, as well as the Whistleblowing information, have been brought to the attention of all employees of the Company. For the effective functioning of the Model, the Company guarantees training relating to its understanding.

#### 1.4.4 Anticorruption and the code of ethics

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

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

Although no specific training on the anti-corruption topic was provided, the procedure was disseminated to the Management, the Supervisory Body, the managers and the Board of Directors, who undertake to disseminate its content to all company staff who together guarantee to carry out every activity within its competence with loyalty, correctness, transparency, honesty and in compliance with the law.

La Cisa prohibits corruption without any exception, both towards public counterparts and private entities, and is committed to respecting the anti-corruption laws of all the countries in which the companies operate. Under no circumstances will the belief in acting in favor or to the advantage of the Company justify, in any way or even in part, any attempt or act of corruption or any illegal or unethical behaviour.

In order to combat corruption, the company has also equipped itself with a financial flow control process whereby every financial outflow (by cash, credit card, bank transfer or other) must be justified by business needs which translate into the obligation to have purchase requests and orders authorized by the relevant manager who subsequently approves the purchase and authorizes the registration of invoices or supporting documents of expenditure. Only if all authorizations and expense receipts have been received will the finance sector proceed with the payment/financial outgoing.

In addition, each gift or sponsorship is subject to internal reporting with indication of the beneficiary.

In 2023, there were no incidents of corruption or legal action for anticompetitive behavior, antitrust and monopolistic practices.



## THE CODE OF ETHIC

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

Within the Code of Ethics, La Cisa formally recognizes the essential importance of its human capital and requires its employees and collaborators to constantly act with honesty, passion, integrity and respect for human rights, building relationships based on trust with stakeholders mutual. More specifically, both employees and collaborators are required to guide their actions in compliance with the provisions of the document, to know and respect the internal procedures for each reimbursement practice, not to exploit for personal purposes

their position and implement the company's policies. Each Employee and Collaborator of the Company is also required to work diligently to protect the Company's assets through responsible

conduct in line with the operating procedures and company directives drawn up to regulate their use. In particular, they are required to use the assets they have been assigned with care and moderation and to avoid any improper use of the Company's assets that may cause damage to the Company or reduce its efficiency or that may in any case appear contrary to the principles governing its operations.

The company's decision to use a tool belonging to the Corporate Social Responsibility (CSR) sphere to promote and consolidate best behavioural practices stems from its awareness and desire

to guide in a clear and coherent way all strategic choices that heavily affect corporate life. In fact, using this tool implies constant scrutiny of the way in which the founding values are defined and implemented, their translation into daily practice and the continuous monitoring of the effects generated, as well as the suitability of the tool used.

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

- Observance of Laws, Regulations and Internal Procedures:** the Company undertakes to ensure compliance with these by implementing prevention and control measures at all decision-making and executive levels.
- The acknowledgement of the value of the human person and the principle of equality and non-discrimination:** the Company is committed to guaranteeing working conditions that respect the dignity of the human person and not to admit or tolerate forms of discrimination contrary to the law. This is why the Company must make choices suitable for safeguarding the value and physical and moral integrity of its employees, collaborators and the general public with whom it works, as well as guaranteeing working conditions that respect individual dignity and healthy and safe working environments.
- Protection of the individual:** there is no use of clandestine and child labour, and the company expects its external collaborators (partners, customers, suppliers, consultants, etc.) to make a specific commitment to comply with the regulations in force on the subject and to actively combat the employment of these categories of personnel.
- Fairness, confidentiality and impartiality:** in the performance of their professional activities, requiring each Director, Manager, Employee and Collaborator to conduct themselves in line with the principles of fairness, honesty and good faith.
- Avoidance of conflicts of interest:** there is a relationship of complete trust between the Company and the persons who, in various capacities, perform their activities within it, by virtue of which each person is required to use the Company's assets and his/her professional skills and expertise for the fulfillment of the Company's interest in compliance with the provisions of the Code of Ethics.
- Transparency and completeness of information:** The Company ensures, to investors and the market, full information transparency in compliance with the principles of proportionality, truthfulness and timeliness of the information provided at every corporate communication<sup>8</sup>

<sup>8</sup> The document is disseminated to all collaborators and employees of the Organization and is made available on the website: [Codice Etico LA CISA trasporti industriali s.r.l.](#)

### 1.4.5 Integrated management system

As part of the improvement of its processes, the Company has equipped itself with an Integrated Quality and Health and Safety Management System. The Company has also had its Management Systems certified by recognized third-party bodies, which were found to comply with the requirements of the applicable international standards, namely:

- **UNI EN ISO 9001:2015 for Quality<sup>9</sup>;**
- **UNI EN ISO 45001:2018 for Health and Safety at Work<sup>10</sup>.**

It is underlined that the tools and resources of the Quality and Health and Safety Management System are functional not only to the pursuit of their specific purposes, but also for the purposes of preventing the crimes referred to in Legislative Decree 231/2001 as they are capable, by their nature, of hindering both the negligent behavior and the malicious conduct that characterize the commission of crimes involving the administrative liability of the company.

The first step in defining and updating the Company's management systems is to understand the Company and its context as well as the needs and expectations of the interested parties; to this end, the Company periodically carries out analyzes and the most relevant considerations are formalized and reviewed during the Management review (annually).

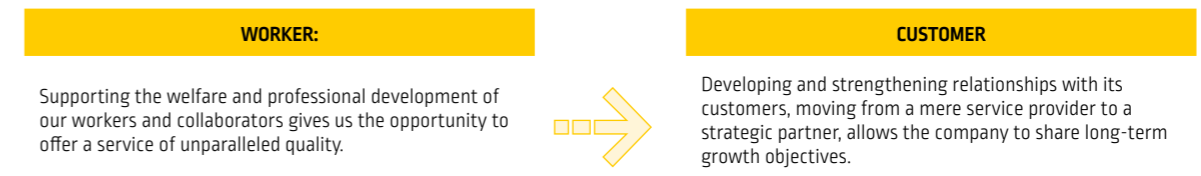
La Cisa has defined its business processes which characterize the management systems by analyzing the risks, objectives and indicators for each one to define operational activities and related responsibilities.

In order to develop the awareness of all staff on the importance of complying with customer requirements, the Company has drawn up and published the Quality and Safety Policy which is checked at least once a year and updated if necessary. The Quality and Safety Policy is operationally translated into specific, timed and measurable objectives, established by the Management and the function managers during the review. To keep its management systems under control, the Company carries out periodic internal audit activities.

### 1.4.6 Approach to sustainability

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

Consistent with this approach and with the future of our planet at heart, we are committed to providing clear, transparent and complete reporting of our sustainability impacts. For this reason we continued to draft the **Sustainability Report**.



<sup>9</sup> The certification [ISO 9001:2015](#) is available on the website.  
<sup>10</sup> The certification [ISO 45001:2018](#) is available on the website.



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

- **protect the health and safety of its employees;**
- **optimise the use of human, financial and technological resources for the use of lean<sup>11</sup> and eco-sustainable working practices;**
- **employ state-of-the-art technological solutions to improve production processes;**
- **constantly reduce waste while respecting safety, the environment and quality.**

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

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

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

#### 1.4.6.1 Strategic planning

The history of La Cisa confirms the Company's desire to evolve, renew its assets and pursue its set objectives. Every year Cisa, through its own **planning and control management procedure**, develops its strategy by defining the tactical objectives of each organizational function. The strategic planning activity includes:

- **the definition of annual transversal objectives (defined at the beginning of the year during the first strategic planning meeting and then reported within the context analysis);**
- **the translation of the same into measurable operational tactical objectives;**
- **monitoring the achievement of objectives through the monitoring of pre-established KPIs (three times a year, as meetings for the control and management of tactical objectives).**

During 2023, 4 plenary meetings were held during which the company's strategic figures met to analyze the company's performance and the main issues of common interest. The figures involved in the meeting are: employer, RSPP, Quality Manager, HR Manager, Area Managers, Managers, Managers

Maintenance, Sales Manager, Supply Chain Manager, IT Manager, ADP Manager, Controller, Communication and Marketing Manager, Continuous Improvement Officer, Administration and Finance Manager. On the occasion of the last closing meeting of the year, one collaborator from each department was invited.

The involvement of people who operate at different company operational levels allows for cross-cutting strategic mapping and increases organizational awareness and a sense of belonging. Furthermore, management meetings are organized annually which involve various strategic company figures with the aim of learning and collaboratively addressing important issues for La Cisa.

During the first of the four annual strategic planning meetings, the **transversal objectives** of the year are collaboratively defined, identifying the tactical objectives and specifying the measurement, the person responsible and the supporting resources. Once the objectives have been identified, they are shared with all operators via the company newspaper and meetings. In this way, all the front lines are aware of their objectives and responsibilities which must then be transmitted to their team. To conclude, at the end of the 2023 financial year, through internal communications La Cisa shared with all its employees the results obtained with respect to the set objectives.

The objectives are defined in line with the **company policy** (Quality and Safety Policy) **and the code of ethics**, through the procedures of the Integrated Management System (including the planning management procedure mentioned above) are supporting tools for carrying out the activities according to the values contained in the policy and to achieve its objectives. In particular:

- **La Cisa's commercial approach reflects the company's values based on customer satisfaction;**
- **attention to safety and people,**
- **the strong drive for continuous innovation.**

<sup>11</sup> Lean management involves objective, qualitative and quantitative improvements in the management of the company. It includes people management and development techniques, the true corporate engine of improvement.

La Cisa's **2023 transversal objectives** concern economic-financial aspects, personnel management, workplace safety and innovative processes.

For each of the transversal objectives identified, Cisa has identified the respective tactical objectives and the related specific indicators to monitor the state of progress (in-depth information in the relevant Box), establishing the departments and responsible figures. This activity is carried out by the highest governing body in collaboration with the Quality sector, which also offers support in determining 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 :** increase the number of risk reports and corrective/preventive actions and hold a meeting a month sharing near misses, procedures/rules to raise awareness of all La Cisa staff;

**Accidents:** reduce the frequency and severity of accidents;

#### NET INCOME

**Logistics:** eliminate waste to increase productivity; Workshop: optimize preventive analysis to reduce breakdowns

**Everyone:** enjoy holidays 20% more than accrued

#### INNOVATION

**Tools:** develop and potential innovative company tools

**Social and environmental:** drawing up the first Sustainability Report with the aim of having a vision of where we are and planning actions for the future

#### PEOPLE

Reduce **negative turnover**

Continue with the **People for Staff** project

Define **logistics best practices**







### 1.4.6.2 Challenges faced

Like all the most significant paths, LA CISA's path towards reporting its first sustainability report was also characterized by some challenges and critical issues. These include:

**Time management and respect for deadlines** → Being a long, complex project where various company transversal figures are involved, it was important to plan everything by defining

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

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

**Difficulty in finding data and identifying KPIs** → Once the material topics have been identified, data is collected between the various functions of the organization and verified and internally validated. At this stage it was very important to understand which aspects of the organization to deal with when drawing up a sustainability report and consequently which 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 materials and on the objectives that the company had set itself in its corporate strategy. Once the topics had been identified, it was important to choose an appropriate measurement method to determine the effectiveness of the actions undertaken.

**Involvement of stakeholders** → 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 objective such as sustainability. It is essential to work with stakeholders to identify priorities, develop strategies and implement initiatives that achieve real impact. To do this, it was essential to think of clear and personalized communication based on the type of stakeholder and always keep them updated on progress or think of ad hoc initiatives to attract their attention, which can require a considerable expenditure of resources.

Addressing 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 pursuing its sustainability strategy and generating a long-term impact by monitoring its performance.

### 1.4.7 Materiality analysis and stakeholder dialogue

La Cisa Trasporti Industriali S.r.l. recognises as stakeholders all those entities (institutions, organisations, groups or individuals) that can, more or less directly and through different measures, influence or be influenced by the Company's activities.

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

Il processo tramite cui avviene la loro identificazione è basato su tre criteri principali:

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

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

- **manage the emergence of potential critical issues in advance;**
- **define the actions to be implemented in response to the interests identified;**
- **identify the most effective communication and engagement channels to interact with the different stakeholders.**

The company implements a proactive approach to meet its stakeholders' expectations in a timely way, promoting constant dialogue and mutual sharing of needs and requirements. This is why La Cisa promotes these initiatives, aware that opportunities for dialogue represent an enriching and growing opportunity for all those involved.

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

Table 4. Stakeholder and channels of interaction

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

No particular critical issues emerged during the relevant period from the exchanges with the Stakeholders

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

For the purposes of identifying the relevant topics for La Cisa, the same, in compliance with the requirements of the reference standards, updated the materiality analysis by once again involving its main stakeholders on the basis of the 17 potentially material topics identified in the previous year during sector benchmarking activity.

In fact, on the basis of these themes, the specific online "materiality questionnaire" was prepared and distributed to the identified stakeholders and they were asked to evaluate, with a score from 1 to 5, the importance and probability of occurrence of the impacts positives and negatives connected to the 17 proposed themes. In particular, it is defined:

- **importance: extent (in a positive or negative sense, depending on the case) of the impact generated directly or transmitted by company activities;**
- **probability: probability with which this 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 value 2.54 as the materiality threshold (average of the average scores obtained for each theme), the results achieved made it possible to identify and prioritize the 11 material themes of La Cisa as reported below and detailed in the respective reference chapters.

SCOPE	PRIORITIES	MATERIAL ISSUE
Governance and economic responsibility	1	Vision and Mission of the Organisation
Social Responsibility	2	Staff training and skills development
Social Responsibility	3	Quality and safety
Sustainability innovation	4	Customer attention
Social Responsibility	5	Health and Safety at Work
Governance e Economic responsibility	6	Ethics and integrity in business conduct
Supply Chain	7	Responsible management of the supply chain
Social Responsibility	8	Economic value generated and distributed
Sustainability innovation	9	Internal and external communication
Supply Chain	10	Research, development and innovation
Social Responsibility	11	Sustainable logistics to fight climate change

Compared to the topics found to be material in the previous reporting cycle, the impacts identified through the process just described included the following topics:

- **responsible management of the supply chain;**
- **economic value generated and distributed;**
- **internal and external communication**

The difference of the topics found to be material in the ES22, the results of the materiality questionnaire proposed to the Stakeholders this year excluded:

- **partnership with customers and suppliers on sustainability issues;**
- **company welfare.**

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

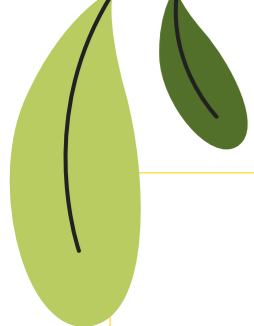
In addition, La Cisa has decided to include the topic of **Sustainable Logistics** for the **fight against climate change**, despite it emerging as "non-material" from the results of the questionnaire submitted to the Stakeholders. **In fact, the Company considers the environmental issue of extreme importance considering the sectoral and territorial context in which La Cisa's activities are located.**

Below are descriptions of each material topic:

- **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 monitor 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 implemented**

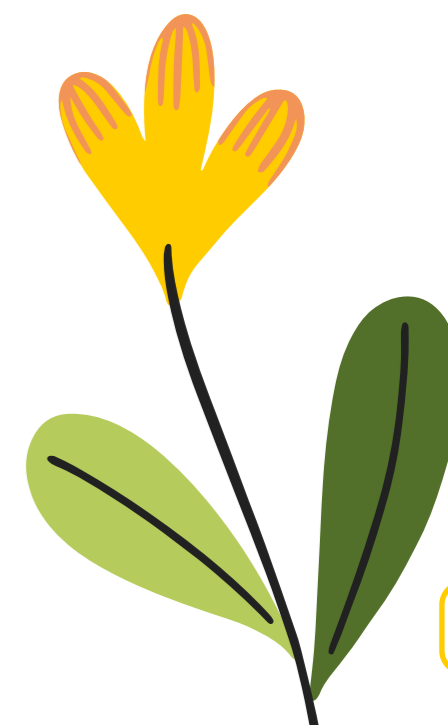
Material issue	Related impact (positive and negative)	Actions implemented	KPI
<b>Vision and Mission of the Organization</b>	Integrating sustainability into La Cisa's core business.	Strategic planning	GRI 2
	Disorganized and discontinuous management of sustainability aspects.	Continuous dialogue with workers, customers and suppliers	
<b>Staff training and skills development</b>	Human capital development at La Cisa and transfer of the skills of senior employees to the new incoming generations. Skills development through company training plans.	Training on key issues for the entire corporate population. Development of hard and soft skills La Cisa Academy	GRI 404
	Non fulfilment of the expectations and needs for individual and professional growth of the organisation's human resources. Non implementation of training programmes with consequent interruption of the growth of skills - hard and soft - of its employees.	Job rotation paths Evaluation of workers' performance Organization of webinars, meetings, training conferences.	
<b>Quality and safety</b>	Highest attention is paid to operator safety through training of employees, including state-of-the-art simulators, supervision and inspections by supervisors and the Quality and Safety Department, compliance with operating procedures and instructions, and the use of suitable and efficient vehicles and equipment.	Integrated Management System Customer satisfaction analysis QHSE Portal Academy	GRI 2-27 GRI 403 GRI 416
	Worsening of accident rates and customer satisfaction ratings		
<b>Customer focus</b>	Building a relationship of trust with customers based on transparent information and high-quality customer service; Implementation of services adapted to customer requirements through continuous dialogue and close cooperation.	Continuous dialogue with the customer. Partnerships with customers on sustainability issues	GRI 416
	Customer dissatisfaction for inadequate customer service; Failure to address customer needs with repercussions on customer satisfaction.	Customer satisfaction analysis and monitoring	





<b>Occupational Health and Safety*</b>	Reduction in occupational accidents and illnesses as a result of the strengthening of prevention, control and monitoring policies and "near miss" management measures implemented within the organisation.	Application of current legislation.  Integrated management system and related procedures Education, information and training	GRI 401 GRI 403
	Reduction of the social cost, related to occupational injuries and illnesses contracted in the workplace, borne by the organisation and the community.	CStaff involvement. Risk assessment.  Continuous monitoring. QHSE Portal  NThematic newsletters  Strategic planning  Keep your focus campaign	
<b>Ethics and integrity in business conduct*</b>	Raising employees' awareness of correct behaviour and developing a corporate ethical culture, based on the values of legality, fairness and honesty.  Dissemination of a culture of business ethics and behavioural practices also outside the company perimeter.	Governance system that ensures that all members of the governing body follow appropriate and transparent decision-making processes.  Care for stakeholders' interests by applying processes that are subject to verification and control.	GRI 205 GRI 207
	Non-compliance with the principles and values of the organisation by employees or suppliers of La Cisa.  Breach by La Cisa of industry standards, laws or practices, resulting in loss of credibility and legal implications for the organisation.	Code of Ethics and Model 231.  Presence of a Supervisory Board for the verification of the company's operations for the purposes of compliance with Legislative Decree 231.	
<b>Responsible supply chain management*</b>	Thematic newsletters Strategic planning Keep your focus campaign  Contribution aimed at protecting human rights and protecting the environment through the continuous monitoring of procurement practices and the inclusion of value chain due diligence policies and procedures.	Management procedure for supplier evaluation and selection	GRI 204 GRI 308 GRI 414
	Failure to respect human rights, undeclared work, forced and/or child labor within the supply chain in countries potentially exposed to this risk, following the failure to implement adequate control and verification measures of the activities carried out by suppliers and from the organization's subcontractors.  Inattention to the protection of human rights and the protection of the environment due to the failure to monitor the value chain in relation to regulatory developments at national, community and international level.	Classification of suppliers based on their performance and performance  Environmental and social assessments of suppliers	
<b>Economic value generated and distributed</b>	Improvement of the living conditions of the local communities in which La Cisa operates, thanks to the fair distribution of the economic value generated by the organisation's activities.  Possibility of developing innovative and sustainable technological services capable of satisfying customer needs while respecting people and the environment thanks to the availability of capital to invest in R&D.	Increase in sales revenues and services both in Italy and in European countries.	GRI 201
	Failure to create and/or distribute economic and employment value for the reference territory in which La Cisa operates.  Lack of a solid connection with the territory and implementation of projects that do not they bring wealth to the community and territory in which they are located"		

<b>Internal and external communication</b>	Creation and sharing of content that responds to the actual interests of the stakeholders to whom the communication is addressed; communication that becomes dialogue and exchange of ideas.  Increase in market share due to the ability to effectively communicate and understand one's stakeholders.	Editing of a newspaper, a company newsletter and section within the company intranet  Installation of numerous external communication channels such as website and social networks: LinkedIn, Facebook, Instagram and Youtube	GRI 401
	Research, development and innovation		
<b>Research, development and innovation</b>	Identification of innovative and technological solutions that can improve the service offered and advance research and innovation with a view to resource efficiency and lower environmental impact.  Lack of timely availability of technical solutions necessary to meet new environmental or safety regulations, with consequences on the impacts generated by La Cisa.  Failure to contribute to reducing the environmental impact of the services offered..	Investment in Research and Development, Industry 4.0 Cisa Academy  Partnerships with customers and suppliers	N.A.
<b>Sustainable logistics for combating climate change</b>	Reduced fuel consumption through scheduled maintenance.  Keeping a state-of-the-art, low-emission fleet	Preventive maintenance management Constant focus on reducing fuel wastage	GRI 302 GRI 303 GRI 305 GRI 306
	Failure to contribute to the fight against climate change, due to non-alignment with national regulations, targets or standards, both national and international, on emissions and climate change.	Maintaining a high-performance fleet in terms of fuel consumption and emissions  Construction of the first electric tractor.	




# 2. ECONOMIC PERFORMANCE



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

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**8 – DECENT WORK AND ECONOMIC GROWTH**

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- 2023 Key Achievements
  - In the three-year reference period, the La Cisa company recorded an increase in revenues both in Italy and in Europe (from 19.3% and 88.5% respectively).
  - 97% of La Cisa's suppliers come from Italy.

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- Main objectives for the future
  - Maintain or improve the target of 50M Euros in annual revenues.
  - Achieve a pre-tax profit percentage of at least 4%.

## 2.1 Distribution of the economic value generated

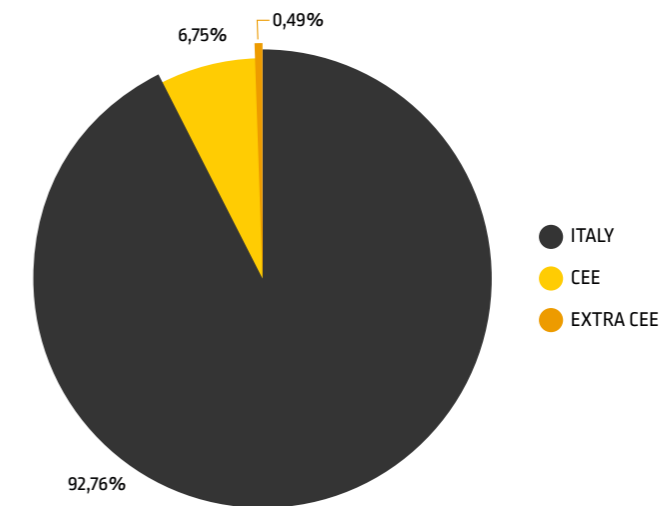
The company La Cisa Trasporti Industriali S.r.l., a leader in providing **integrated handling and logistics services**, is an established partner of steel excellence on the international scene and has numerous branches in Italy, Europe and various countries around the world **[Ref. Chapter 1 / The Company]**.

In the three-year reference period, the Company recorded an **increase in revenues** from sales and services both in **Italy** and in **European countries** (specifically La Cisa recorded growth of 19.28% in Italy and 88.51% in Europe, an important increase mainly determined by a new five-year contract stipulated with a new European customer). The revenue relating to non-European countries fell by 66.96%, in line with the decisions of the top management to focus more on the local territory and with the growth of the other foreign companies of the Hydra group. In fact, Italy remains the primary market. In the following table it is possible to view the revenues achieved by geographical area.

Table 5. Revenues from sales and services by geographic area

REVENUE GENERATED BY GEOGRAPHICAL AREA <sup>12</sup>	2021	2022	2023
Italy	33.888.646	39.921.566	41.981.005
CEE	350.935	450.297	3.053.322
Extra CEE	670.217	474.919	221.475
<b>TOTAL</b>	<b>34.909.798</b>	<b>40.846.781</b>	<b>45.255.802</b>

Revenue generated by Geographic area - 2023



<sup>12</sup> The revenue figures by geographical area relate to typical revenues from sales and services



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

Table 6. D Distribution of revenue for services

REVENUE FOR SERVICES	FY 2021	FY 2022	FY 2023
Logistics services	15.973.948 €	21.133.760 €	24.136.621 €
Revenues from "bare rental" <sup>13</sup>	15.101.236 €	15.580.624 €	18.531.023 €
Service revenues	3.516.521 €	2.768.780 €	2.430.545 €
<b>Total</b>	<b>34.591.705 €</b>	<b>39.483.164 €</b>	<b>45.098.189 €</b>

In the context of sustainability, the **economic value generated and distributed** is understood as the point of contact between the economic profile and the social profile 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 yes is based on the principles developed by the Study Group for the Social Balance Sheet (GBS) which guide the distribution of Added Value among all those who benefit from it in compliance with the requests of the GRI Standards.

**Compared to the previous year, the financial year ended 12/31/2023 recorded an increase in the economic value generated by 2.5%, a decrease in the economic value distributed by 4.61% and an increase in the economic value retained by 23,51%.**

The change in the value distributed in 2023 is attributable to the decrease in the value of purchases for vehicle rental. In fact, 47 vehicle leasing contracts were terminated during the year. The vehicles, still perfectly efficient, were redeemed and included among the assets in the accounts.

The increase in the economic value retained in 2023 was determined by the provision of 5 million euros to the credit risk fund made necessary due to the situation that arose with a customer.

The increase in the remuneration of the financiers was instead determined by the need to resort to third-party financing mainly for the purchase of the machinery necessary for the start-up of the business on a **new construction site in France** (10 million euros).

**The increase in donations was determined by the company management's desire to support non-profit organizations that work to combat poverty or that dedicate themselves to sporting activities..**

Table 7. Value generated, distributed and retained

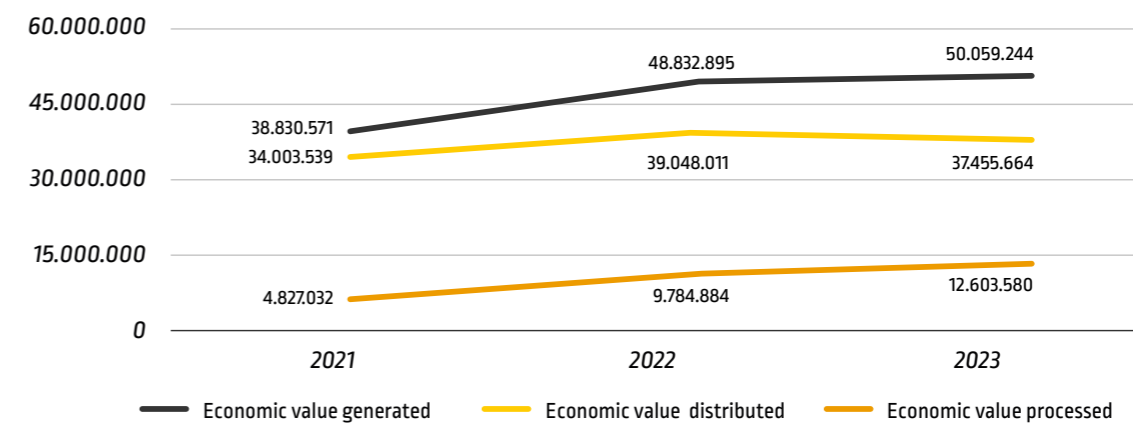
ADDED VALUE € <sup>14</sup>	2021	2022	2023
Revenue	38.830.318	48.832.783	50.007.074
Financial income	253	112	52.170
<b>Total economic value generated</b>	<b>38.830.571</b>	<b>48.832.895</b>	<b>50.059.244</b>
Operating costs <sup>15</sup>	20.951.557	24.036.545	21.150.848
Staff remuneration	12.881.102	14.621.449	15.177.117
Remuneration of lenders	42.466	187.758	727.130
Remuneration of investors			
Remuneration of public administration	126.414	200.000	386.919
External donations (investments in the community)	2.000	2.260	13.650
<b>Total economic value distributed</b>	<b>34.003.539</b>	<b>39.048.011</b>	<b>37.455.664</b>
Depreciation, Amortisation, Write-downs and Adjustments	3.199.793	4.710.958	6.292.953
Provisions for risks and other provisions	36.793	1.108.971	5.000.000
Profit for the year allocated to reserves (Profit - Dividends distributed)	1.590.446	3.964.954	1.310.627
<b>Retained economic value</b>	<b>4.827.032</b>	<b>9.784.884</b>	<b>12.603.580</b>

<sup>13</sup> For cold rental services we mean the rental service of La Cisa vehicles, without an operator.

<sup>14</sup> The data are taken from official financial statements.

<sup>15</sup> Operating costs can include: real estate rental, licensing fees, facilitation payments (since they have a clear commercial objective), royalties, payments for contract workers and training costs (if external trainers are used).

## Economic value generated, distributed and processed - 2023



At the end of 2023 the **net equity** of La Cisa Trasporti Industriali amounted to **Euro 20.5M** (it was 19.3M at 12.31.2022). The value of the asset is equal to Euro 50.4M

## 2.2 Taxation approach

The management of tax aspects falls under the Administration and Finance function. Responsible for the tax strategy is the CFO-CEO who periodically meets both with the Head of the Administration and Finance sector and with 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 obligations.

The Company is sensitive to the need to ensure conditions of correctness in the conduct of business and company 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 upon approval of the budget law by the State) and "upon notification" by the

In the Accounting Firm, any possibilities for optimizing the tax burden are verified. Cisa Trasporti Industriali defines tax risk management taking into account MOG 231.

The Company's approach to taxation is therefore based on total adherence to local regulations, also through continuous discussion with external professionals who support the Company. The accounting firm that follows La Cisa Trasporti Industriali verifies all VAT declarations and various civil-fiscal impacts. 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.

For the 2023 financial year, La Cisa was once again included among the best performing companies in the province of Bergamo. The award, also obtained in previous years, was evaluated on dimensional, corporate and performance criteria. This recognition represents the testimony of the commitment over the last decade, during which it has been able to adapt its logic and company organization to increasingly competitive parameters, broadening its market horizon towards innovative systems and materials and new territories, and innovating its structures in work processes.



## 2.3 1. Responsible management of the supply chain

### 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, correctness and transparency, included in the Company's code of ethics. The selection of suppliers and the determination of the purchasing conditions for goods and services must therefore take place on the basis of objective and impartial assessments, based on quality, price and guarantees provided, with the aim of obtaining a competitive advantage. Consequently, the compensation and sums of any kind paid to Suppliers and consultants for supplies and professional assignments 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 internal regulations.

Cisa uses a management procedure, which refers to the Quality and Safety Manual, and which is aimed at the evaluation and selection of suppliers. The purpose of this procedure is to evaluate 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**

The roles within the company involved in this procedure are the administrator, the employer (DDL), the managers of the purchasing, health and safety and quality management office and the managers as those who use the products and services on the front line purchased. In particular, they undertake to:

- **update the procedure according to current regulations and company needs;**
- **evaluate and manage suppliers;**
- **verify suppliers through audit activities;**
- **carry out a periodic reassessment of suppliers;**
- **block or unblock suppliers depending on their rating;**
- **report any complaints and anomalies;**
- **notify suppliers of non-conformities**

The data relating to the evaluations are subsequently archived by the Purchasing Office.

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

#### A) Strategic Supplier

Suppliers belonging to class A are suppliers that impact the operational business at 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 office, the internal customer (managers, etc.), the health and safety office and the quality office.

Once the evaluation has been collected by the pre-set module, the latter generates a final score given by the weighted average of the actors who carried out the evaluation and the outcome may lead to the supplier being qualified, qualified with reserve (which involves an audit of reviews) or unqualified.

#### B) Tactical Suppliers

Class B suppliers are those who make at least 20 deliveries a year. For them, the evaluation is carried out by the purchasing office which will evaluate the candidate based on the flexibility and/or acceptance of the organization's rules and the internal customer who will give his opinion based on the level of service and the reaction time to answers urgent. The calculation methodology is the same as for class A suppliers and the assessments concern qualified, qualified with reservations or unqualified results

#### C) Sporadic Suppliers

The "sporadic" suppliers are part of the suppliers with a low number of deliveries or new suppliers. They are also evaluated using the appropriate form. The assessment form for class C suppliers requires the supplier's general information 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 in no way present signs of anomaly.

With this methodology for evaluating its suppliers, La 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 building of lasting relationships for the progressive improvement of performance. In the table it is possible to view 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 in the three-year period

NUMBER OF SUPPLIERS	2021	2022	2023
Total supplier (N.)	743	730	727
Of which TOTALE NEW SUPPLIERS (N.)	30	36	62
Number of suppliers assessed according to ENVIRONMENTAL CRITERIA	305	330	350
Of which total <u>new</u> suppliers assessed according to ENVIRONMENTAL CRITERIA	30	36	62
Number of suppliers evaluated according to SOCIAL CRITERIA	0	0	350
of which Number of <u>new</u> suppliers evaluated according to SOCIAL CRITERIA	0	0	48%
Percentage of suppliers assessed according to environmental criteria	41%	45%	48%
Percentage of <u>new</u> suppliers assessed according to environmental criteria	100%	100%	100%
Percentage of suppliers assessed according to social criteria	0%	0%	48%
Percentage of <u>new</u> suppliers assessed according to environmental criteria	0%	0%	100%

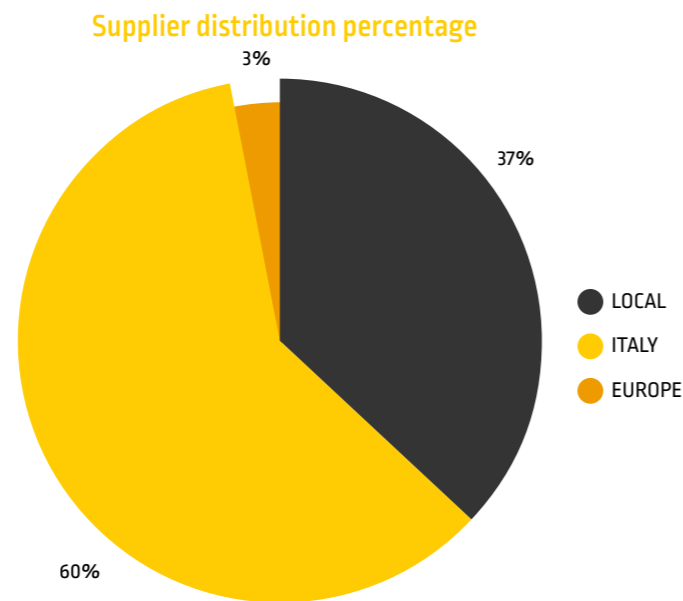


### 2.3.2 Suppliers of LA CISA

97% of La Cisa's suppliers operate in Italy, of which approximately 37% in the local area, guaranteeing continuity in supply relationships with undoubted positive effects on the local economy.

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

NUMBER OF SUPPLIERS	2021		2022		2023	
	n.	% sul total	n.	% sul total	n.	% sul total
Number of local supplier <sup>16</sup>	313	42%	288	39%	269	37%
Number of suppliers located in Italy	409	55%	420	58%	436	60%
Number of suppliers located in Europe	20	3%	22	3%	22	3%
Number of suppliers located in America	1	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%
<b>TOTAL OF SUPPLIERS</b>	<b>743</b>	<b>100%</b>	<b>730</b>	<b>100%</b>	<b>727</b>	<b>100%</b>



**Table 10. Geographical distribution of the budget spent on suppliers**

BUDGET SPENT ON SUPPLIERS	2021		2022		2023	
	€	% of the total	€	% of the total	€	% of the total
Budget spent on LOCAL suppliers*	6.230.000	19%	4.500.000	14%	5.500.000	16%
Budget spent on suppliers located in ITALY	24.980.000	78%	23.400.000	74%	24.800.000	74%
Budget spent on suppliers located in EUROPE	1.000.000	3%	3.600.000	11%	3.400.000	10%
Budget spent on 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%
<b>TOTAL SUPPLIERS</b>	<b>32.210.100</b>	<b>100%</b>	<b>31.500.000</b>	<b>100%</b>	<b>33.700.000</b>	<b>100%</b>

<sup>16</sup> Local Supplier means Supplier Codes operated during periods with the postal code of the Company Name in the same Province as our Operational Shipyards: BG-AO-UD-VR-PD-RA-LI-TA.

La Cisa Trasporti Industriali S.r.l divides its purchases into:

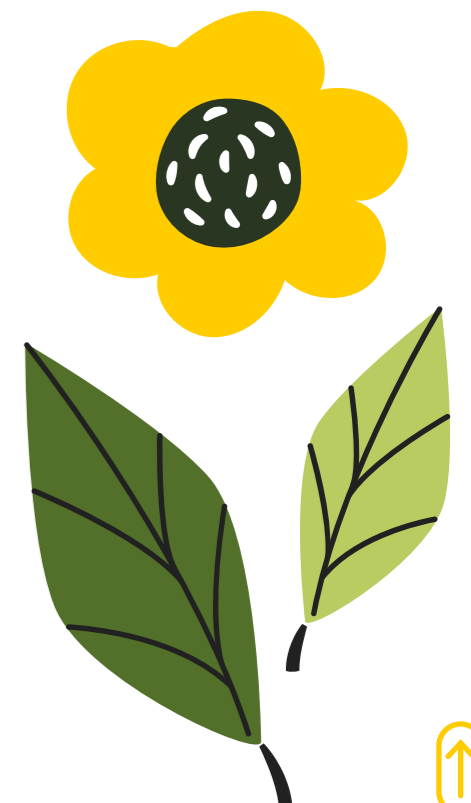
- *finished products such as spare parts for your handling vehicles;*
- *raw materials such as fuel, oils and lubricants and tyres;*
- *various services.*

In fiscal 2023, spending on finished products represents 11.57% of the total procurement budget used. Another 14.90% is used for the purchase of fuels, oils and lubricants and tires for the operation and maintenance of handling vehicles. The remaining 73.53% of the expenditure is used for the supply of:

- *assets and technologies to support business development;*
- *external maintenance services to guarantee business continuity of the La Cisa vehicle fleet;*
- *services provided by external companies which do not strictly concern our sphere of activity but which contribute to supporting the needs of the staff.*

**Table 11. Type of purchases in the three-year period 2023**

type of goods / materials / semi-finished products / components purchased in €	2021	2022	2023
Finished products	2.900.000 €	3.500.000 €	3.900.000 €
Raw materials	4.250.000 €	5.050.000 €	5.021.000 €
Semi-finished products	-	-	-
Service	5.200.000 €	5.000.000 €	4.600.000 €
Other	19.860.100 €	17.950.000 €	20.179.000 €
<b>TOTAL PURCHASES</b>	<b>32.210.100,00</b>	<b>31.500.000,00</b>	<b>33.700.000 €</b>



# 3. ENVIRONMENTAL RESPONSABILITY



Material topics reported

Sustainable logistics to fight climate change



- 4 - QUALITY EDUCATION
- 6 - CLEAN WATER AND SANITARY SERVICES
- 8 - DECENT WORK AND ECONOMIC GROWTH
- 11 - SUSTAINABLE CITIES AND COMMUNITIES
- 12 - RESPONSIBLE CONSUMPTION AND PRODUCTION
- 13 - FIGHT AGAINST CLIMATE CHANGE
- 15 - LIFE ON EARTH
- 17 - PARTNERSHIP FOR OBJECTIVES

key results 2023

- Reduction in energy consumption and greenhouse gas emissions by 6%
- Reduction of approximately 2.7 tons of emissions of NOX and PM pollutants
- Implementation of the Biodiversity Oasis project

Main objectives for the future

- Adoption of beehives as an improvement activity of the Biodiversity Oasis project
- Maintenance of strategic partnerships aimed at the development of technologically advanced solutions to optimize production processes and constantly reduce waste, guaranteeing safety, environmental respect and quality.
- Continuous research and experimentation for the adoption of a fleet of low-emission impact vehicles.
- Increasing attention to our supply chain to minimize its environmental impact.

Given the ever-increasing sensitivity of the social partners towards environmental issues, **La Cisa considers environmental management 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 careful management of resources.

## 3.1 Partnership with customers and suppliers on sustainability issues

**Creating partnerships with customers and suppliers is a key element to promote the development of sustainable logistics. Among the strategies and actions that La Cisa implements is open dialogue with customers and suppliers, alongside the organization of regular meetings to exchange ideas and activate synergies.**

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

Precisely from the collaboration, born in 2019, between **MOVE S.R.L.** and **LA CISA TECH** the world's first 4x4 electric tractor was created. The partnership contributed to the "Full Electric" revamping of two 4x4 version 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 regulations 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 carrying capacity is measured at around 16 tonnes but **zero CO2** emissions into the atmosphere.

In 2023, to have greater control of the data relating to the fuel of our fleet, in collaboration with the supplier **TGI Tank Gauging Italia SRL**, a HecPoll portal was developed, a tool for checking and managing data regarding refueling and generating reports.

Proof of the strong investments in continuous improvement not only in the management of the vehicle fleet and logistics flows but also with regards to **Business Intelligence**. During 2023 the company continued the partnership with **Reti S.P.A.**, begun in the previous year, to strengthen company reports in order to always have **data that can be used in a simple and clear way**. The goal is to eliminate time searching for data, calculating, synthesizing, representing, explaining and analyzing results and causes, thinking about reactions and solutions, and ultimately sharing information. Specifically, dashboards and dashboards were created by La Cisa 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, on diesel fuel management, and other data relevant to the activity.

17\_Revamping means applying structural interventions to renovate industrial systems and machines to enhance their efficiency.





Constant monitoring of this data allows the company to improve its **performance and energy efficiency**. In fact, thanks to the strategic partnership 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.

A further relevant project, which involved the company in 2023, concerns the renewal of the software to support maintenance activities, with the supplier [MAINSIM S.R.L.](#)

The objectives aim to **streamline** user-side processes and enrich them on the software side, **improve data collection** and analysis support and streamlined and **efficient integration** with other company software. Maintenance is in fact one of the company's core businesses, having an effective and high-performance tool for managing fleets of vehicles and monitoring preventive, ordinary and extraordinary maintenance is extremely impactful in order to avoid machine downtime and production stops, prevent breakdowns and work continuously in scheduled maintenance, guaranteeing the production continuity of the vehicles.

Always with a view to continuously improving safety, technology and quality, together with the supplier [INNOVAL](#), a **light Telemetry System** has been developed for vehicles without TMS (Tracking Machines System) with the aim of obtaining information from the machine and allowing numerous advantages.

Finally, development projects for further company software remain constant to make transversal processes more efficient, including **complete all-round staff management** (attendance tracking, holiday management, corporate communications, etc.), with a management tool divided into customized sections. ad hoc together with the supplier EOS INFORMATICA S.R.L and **timely financial administration** via ERP developed with [LUTECH S.P.A.](#)

## 3.2 Resource management

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

La Cisa is equipped with the Quality and Safety Manual, which satisfies and integrates the requirements of the ISO 9001:2015 and ISO 45001:2018 standards. Within this manual, among others, environmental management objectives are identified, and commitments are set with a view to continuous improvement.

Since 2019, last revision 2021, Cisa has adopted a Management Procedure relating to environmental emergencies which has the aim of:

- **Identify potential environmental emergency situations and potential environmental incidents that may have more or less serious consequences on personnel and the environment and the methods of responding 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 gaseous) of substances dangerous for the environment during handling operations. La Cisa has taken steps to provide measures aimed at both the prevention and mitigation of the event. In particular, the risks identified relate to accidental spills or releases (including gaseous) of substances dangerous for the environment during handling operations. La Cisa has taken steps to provide measures aimed at both preventing and mitigating the event:

- **setting up suitable storage areas for chemical products with a system to contain any losses (collection tanks);**
- **provision of special "Spill Kits" for the containment, collection and cleaning of any substances spilled both near the storage and use areas and on "Mobile Workshop" vehicles.**
- **affixing extracts of Safety Data Sheets near chemical product containers.**
- **informing workers of the operating methods for intervention in the event of an accidental spill/release.**

In the 2023 financial year, La Cisa only recorded cases of small spills such as small losses of oil from vehicles. All procedures carried out and emergency plans are managed by the Manager of the workplace safety management system and archived in paper copy at the relevant office. The same procedures and emergency plans are archived in electronic format in the appropriate folders and can be consulted online.

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

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

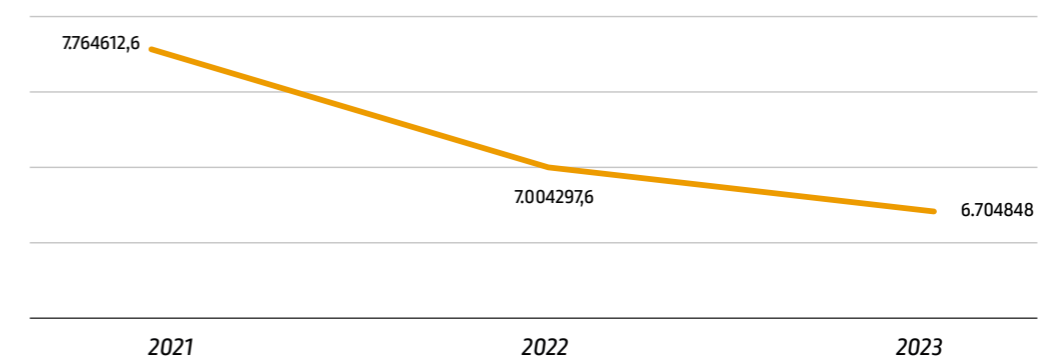
### 3.2.1 Energy consumption

The company's energy consumption which it is able to monitor accurately mainly relates to the consumption of natural gas and electricity recorded at the Dalmine offices (Science Park POINT), and to the use of fuel for the operation of the fleet vehicles at the various sites; the data relating to diesel consumption refer both to the actual consumption of "operated and maintained" rented vehicles and to the estimated consumption<sup>18</sup> of "bare rental" rented vehicles.

Table 12. Energy consumption of La Cisa

ENERGY CONSUMPTION (GJ) <sup>19</sup>			
	2021	2022	2023
ENERGY CONSUMPTION FROM NON-RENEWABLE SOURCES (%)	100%	100%	100%
Natural Gas	331	279 <sup>20</sup>	224
Diesel	279.061	251.646	238.606
Electricity purchased	130	139	115
Electricity purchased indirectly <sup>21</sup>	120	125	103
ENERGY CONSUMPTION FROM RENEWABLE SOURCES (%)	0%	0%	0%
Purchased electricity	0	0	0
<b>TOTAL CONSUMPTION<sup>22</sup></b>	<b>279.642</b>	<b>252.189</b>	<b>239.048</b>

### Fuel consumption of La Cisa vehicles (litres of diesel)



<sup>18</sup> To estimate the fuel consumption of cold-hire vehicles, the average hourly consumption data recorded for hot-hire vehicles was used, equal to 12.2 l/h (liters of diesel per hour of rental).

<sup>19</sup> The conversion factors used to transform the different energy quantities into GJ are taken from the DEFRA 2021 – 2022 - 2023 database (UK Department for Environment, Food and Rural Affairs).

<sup>20</sup> The reported 2022 natural gas value has been changed following an update to the 2022 DEFRA conversion factors.

<sup>21</sup> Following an increase in the efficiency of the data collection method, the consumption of purchased electricity was divided into direct and indirect. The latter were added as consumption parameterized on a thousandth basis referring to the common part of the Dalmine headquarters (POINT).

<sup>22</sup> The total energy consumption for the three-year period was updated following the addition of the consumption of electricity purchased indirectly.



Overall, in 2023 there was a reduction in fuel consumption for refueling vehicles of 4%, thanks to some specifically initiatives:

- **Operator training in a more eco-friendly driving style:**
  - \_ Reduced operator steering;
  - \_ Elimination of empty runs;
  - \_ Elimination of idling time;
  - \_ Engine off when necessary;
  - \_ Elimination of abrupt acceleration
- **Use of machines equipped with "Start and stop" system;**
- **Use of machines equipped with ECO system.**
- **Dashboard to monitor technical KPIs or KPIs regarding the resources used**

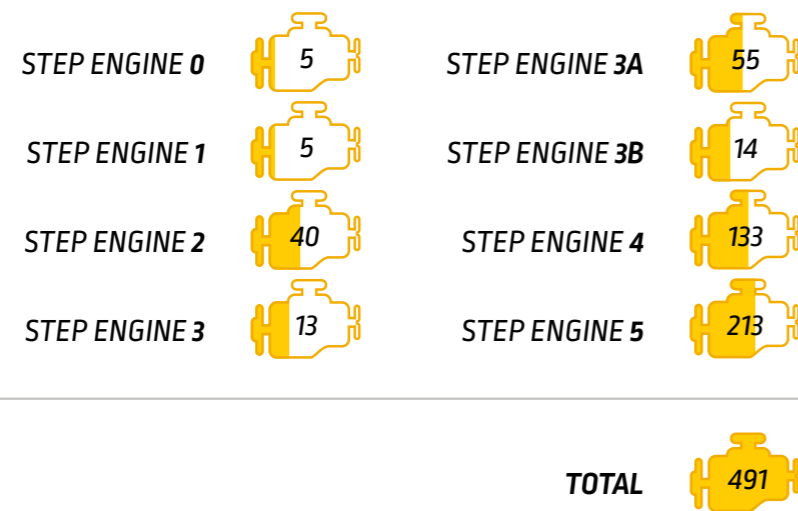
Thanks to these initiatives, the company tries to make the use of diesel fuel more efficient every year in order to reduce its use while maintaining or increasing productivity and turnover. Vehicles powered by diesel fuel are treated with ADblue, an additive that helps improve the fuel and its emissions,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

### 3.2.1.1 Sustainable logistics for combating climate change

The core business of La Cisa 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, grippers, telemetry control units) and in the sale of the logistics and maintenance.

The optimization of logistics and maintenance workshops are among La Cisa's strategic priorities for 2023, with which the Company sets the objectives of:

- **saturate the fleet to minimize empty trips, eliminate waste and exploit return trips to handle more material;**
- **reduce fuel consumption through better use of the vehicle and reduction in journeys for the same number of ton;**
- **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 purposes of the activity.**



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

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

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

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

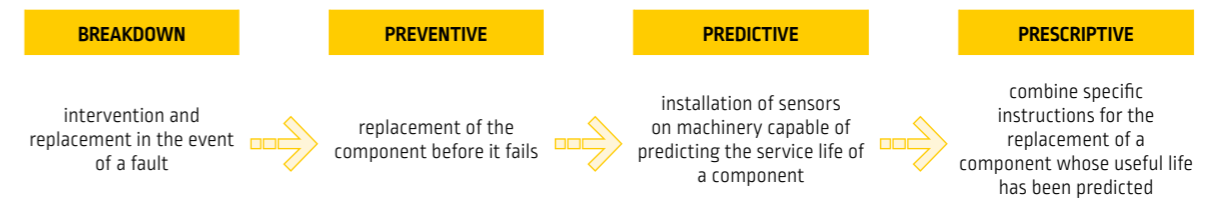
The application of pressure sensors on the tires allows for timely intervention as tire wear greater than 20% leads to greater fuel consumption. The company monitors and flushes the hydraulic oil at each service, this serves to eliminate impurities, extending the life of the oil and to prevent any breakages of the hydraulic components which could generate spills or premature replacements of the oil, so as to have less polluting material to be disposed of.

Other measures that are adopted daily include starting and leaving the vehicles with the wheels always aligned. Keeping the wheels straight reduces friction and, consequently, fuel consumption. In this regard, the choice of tire suppliers is of crucial importance. It is essential to rely on experts who invest in projects aimed at reducing the environmental impact throughout the tire life cycle, from the search for sustainable materials to the "clean" extraction of raw materials, up to the use of renewable energy in industrial processes .La Cisa supplies itself with tires with a low rolling index, which contribute to the reduction of fuel consumption in traditional vehicles and electricity consumption in zero-emission vehicles.

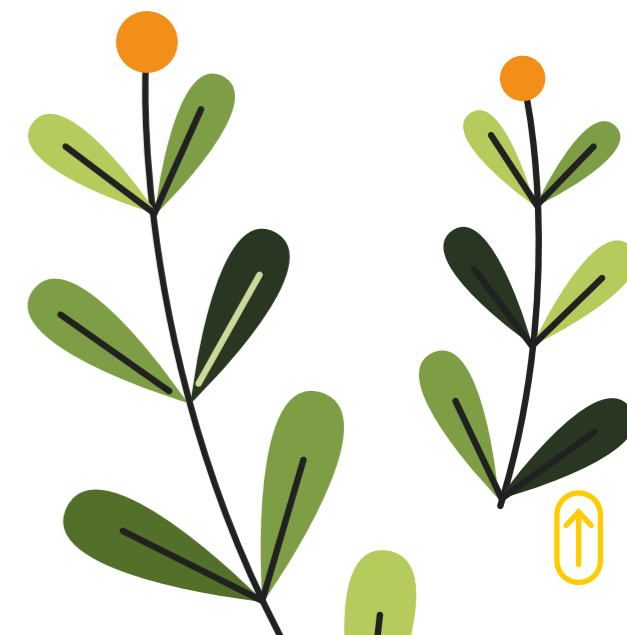
**Tires, in fact, influence 20% of a car's consumption and the use of efficient tires can lead to significant savings.**

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

The approaches to vehicle maintenance include:



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



### 3.2.2 Emissions

Greenhouse gas emissions related to La Cisa's activities<sup>15</sup> can be divided into direct and indirect emission.



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



Indirect emissions instead 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 <sub>2</sub> e)	2021	2022	2023
<b>DIRECT EMISSIONS - SCOPE 1<sup>24</sup></b>			
Emissione from natural gas	18,7	15,6	12,6
Emission from diesel consumption <sup>25</sup>	19.507,3	17.915,9	16.843,0
F-GAS	-	-	-
Total Direct Emissions - Scope 1	19.525,9	17.931,5	16.855,6
<b>INDIRECT EMISSIONS - SCOPE 2<sup>26</sup></b>			
Emissions from electricity consumption (Location Based Method) <sup>27</sup>	18,6	22,6	18,7
Emissions from electricity consumption (Market Based Method) <sup>28</sup>	31,7	33,5	27,3
<b>DIRECT AND INDIRECT EMISSIONS</b>			
Total direct Scope 1 + indirect Scope 2 emissions - Location Based <sup>27</sup>	19.545	17.954	16.874
Total direct Scope 1 + indirect Scope 2 emissions - Market Based <sup>28</sup>	19.557	17.965	16.883

The continuous commitment to containing fuel consumption has produced a drop in climate – changing emission of 6%.

Compared to the hours of use of "bare rental" and "operated and maintained rental" vehicles, the emission intensity decreased from about 32 kgCO<sub>2</sub>e/h into 2022 to about 30 kgCO<sub>2</sub>e/h in 2023.

As previously reported, vehicles powered by diesel and with latest generation engines require treatment with ADblue, a solution based on Urea and Water which has the aim of reducing nitrogen oxide emissions from exhaust gases.

<sup>23</sup> Only emissions generated by energy consumption that La Cisa can monitor are taken into account: natural gas and electricity consumption as recorded at the Dalmine offices (POINT) and fuel consumption of the company fleet vehicles.  
<sup>24</sup> The emission factors used to calculate tCO<sub>2</sub>e are taken from the DEFRA (UK Department for Environment, Food and Rural Affairs) database for the years 2021 - 2022 - 2023.  
<sup>25</sup> The values entered for the 2021 and 2022 financial years have been updated following an improvement in the calculation method due to the use of an emission factor closer to the type of diesel that can be purchased at the refueling pumps.  
<sup>26</sup> The values entered for the 2021 and 2022 financial years were updated following an increase in the efficiency of the data collection method which saw the addition of the consumption of electricity purchased indirectly.  
<sup>27</sup> The conversion factors used to calculate Scope 2 according to the "location-based" method are taken from the Ispra Report no. 386/2023  
<sup>28</sup> The emission factors used to calculate Scope 2 according to the "market-based" method are the European Residual Mixes "AIB".

### 3.2.3 Water

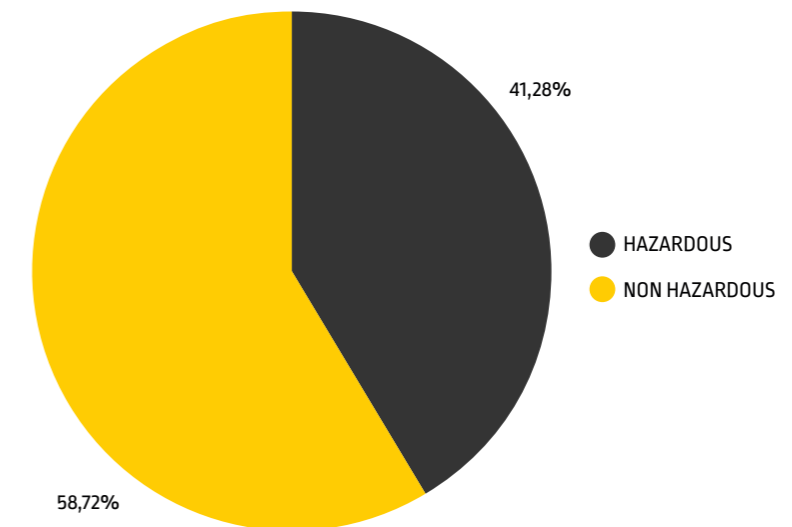
At La Cisa, water is collected through the client company's distribution system, which is why a loan-for-use contract is often stipulated from the beginning of the relationship.

The water enters minimally into La Cisa's production processes, specifically for the vehicle washing activity, which is carried out in specific places used for the activity positioned on grates 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 located within the areas on loan to La Cisa. For the offices of the Dalmine headquarters at the POINT recorded a water consumption of approximately 2439 m<sup>3</sup> in 2023, approximately 79% more than the previous year.

### 3.2.4 Waste

The main waste produced by La Cisa includes mineral oil waste or other engine oils, absorbent and filtering materials, batteries, iron and steel. This is mainly waste classified as non-hazardous and intended for disposal in its entirety. In 2023, hazardous waste represents 41.3% of all waste produced by the Company.

Hazardous and non-hazardous waste produced by La Cisa for the 2023 financial year



Over the two-year period, there was a reported **33% in the production of non-hazardous waste**. In the two years, hazardous waste increased by 17%. The fluctuation in the percentage of waste products, classified as dangerous or non-hazardous, is highly variable, also based on the type of goods disposed of. The total disposal weight of a vehicle, for example, consistently influences the prevalence, in percentage terms, of one type of waste rather than another.

Overall, the waste produced by the Company decreased by 12%. This value reflects the contraction in maintenance hours recorded in 2023.



## OASIS OF BIODIVERSITY

During the 2023 financial year, La Cisa launched a local biodiversity regeneration project in partnership with 3Bee, a naturetech company leader 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 nectariferous plants and it is expected that this area can feed and host approximately 3,800 pollinating insects every year, thanks to the potential production of approximately 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.



Certificato di Adozione di

**LACISA**  
Innovative Logistics



Alberi: 50



Nettare prodotto: 19 kg



CO2 assorbita: 2,2 t



Si attesta la partecipazione di La Cisa Trasporti Industriali al programma di Protezione della biodiversità 3Bee denominato *Adotta un Bosco*.

Gli alberi di La Cisa Trasporti Industriali sono situati in Lombardia a cura del grower *Dino*.  
[www.3Bee.it](http://www.3Bee.it)

The project represents a fundamental step in La Cisa's sustainability journey. With the support of 3Bee, the Company is concretely committed not only to the protection of biodiversity, but also to raising awareness among collaborators, 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 2023, containing more information on the topic and the results obtained, is available on [Company website](#).



# 4. SOCIAL RESPONSIBILITY



- Material issues reported
- Health and safety
  - Research, development and innovation
  - Staff training and skills development
  - Quality and safety
  - Attention to the customer
  - Internal and external communication



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

- Key achievement 2023
- Almost 90% of employees have permanent contracts
  - The total number of hours of health and safety training IN 2023 are 4044
  - La Cisa offered employees 6.371 hours of training in 2023

- Main objectives for the future
- La Cisa is committed to increasing human capital and planning training for the purpose of enhancing know-how and improving performance.
  - Updating the company DVR, through the streamlining of risk assessments
  - Improving document management, through a process of coding the forms used and the archiving methods.
  - Increasing the presence of the SPP in production sites
  - Updating the Operating Instructions
  - Expanding welfare services aimed at employee well-being, e.g. meta-health integration, activation of "Fitprime" type platforms, team building moments, inclusion of birth bonuses and wedding bonuses, activation of agreements.

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

Consistent with this approach, the Company maintains stable and continuous relationships with Trade Unions, including corporate ones, in order to guarantee a participatory dialogue and shared decisions regarding social issues concerning the Company.

In managing people, the Company promotes meritocracy and combats all forms of discrimination based on age, gender, sexual orientation, health status, 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, organization and administrative and disciplinary management of personnel-related aspects.

The provisions of the law, including those of the National Collective Labour Agreement (CCNL)<sup>29</sup>, and the internal provisions of the Company, such as the Code of Ethics and the company supplementary contract<sup>30</sup>, take on an essential role in personnel management, especially on aspects such as:

- **The personnel selection, from the identification of the person to the employment contracts;**
- **the management of personal data, in compliance with and in order to protect privacy;**
- **the evaluation of individual performance;**
- **the development of individual skills development plans;**
- **the planning of training offered for the purpose of enhancing know-how and improving performance**

<sup>29</sup> The Company uses the National Collective Labour Agreement for the Metalworking and Plant Installation Industry – a copy of which is given to each new hire and to all current staff on contract renewals – and the National Collective Labour Agreement for managers of companies producing goods and services.

<sup>30</sup> 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 a copy is given to all newly hired employees. Other internal measures within the Company that influence personnel management are: the general part of Model 231 (Ref. Chapter 1. Corporate Governance and responsible management of the supply chain).



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

Inadequate personnel management may be the subject of specific reports by employees and collaborators of the Company, based on the whistleblowing mechanisms (Ref. Chapter Economic Performance, Fiscal Management section) or the procedures established by law. In any case, workers are allowed to contact their manager or the Human Resources Department directly to share reports or requests.

### 4.1 La Cisa team

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

- **Progress:** optimizing synergies between employees and combining the experience of senior company resources with the open-mindedness of new staff guarantees constant development of human capital.
- **Sharing:** experimenting and verifying best practices and sharing them in the various locations, promoting the reduction and elimination of errors and incidents 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 intrinsic potential, also through the Academy project, allows the optimization of the quality of the work environment, increasing company profitability.
- **Enhancement and empowerment:** enhancing the skills of each individual through on-the-job training activities provided by senior to junior staff, promoting the creation of back-up figures.

#### 4.1.1 Staff composition

As of 31/12/2023 the Company's workforce consisted of 330 employees<sup>31</sup>, a figure that increased by 4.85% compared to the 314 people in 2022.

La Cisa's workforce is fairly balanced in terms of the age of individual employees: 53% are between 30 and 50 years old, while the age groups under 30 and over 50 represent, respectively, 20% and 28% of the total. Female employees represent 6% of the workforce (20 women), a figure in line with the reference market.

Table 14.- Employees by qualification type and age group

EMPLOYEES BY PROFESSIONAL FIGURE AND BY AGE GROUP												
	2021				2022				2023			
	<30 y.o.	30-50 y.o.	>50 y.o.	Total	<30 y.o.	30-50 y.o.	>50 y.o.	Total	<30 y.o.	30-50 y.o.	>50 y.o.	Total
EXECUTIVERS	0	0	0	0	0	0	0	0	0	0	0	0
	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
MIDDLE MANAGERS	0	4	1	5	0	5	0	5	0	4	1	5
	0%	1%	0%	2%	0%	2%	0%	2%	0%	1%	0%	2%
WHITE COLLAR EMPLOYEES	13	20	7	40	15	20	7	42	14	27	7	48
	5%	7%	3%	14%	5%	6%	2%	13%	4%	8%	2%	15%
BLUE COLLAR WORKERS	58	139	34	231	55	156	56	267	51	143	83	277
	21%	50%	12%	84%	18%	50%	18%	85%	15%	43%	25%	84%
TOTAL	71	163	42	276	70	181	63	314	65	174	91	330
	26%	59%	15%	100%	22%	58%	20%	100%	20%	53%	28%	100%

<sup>31</sup> The data are reported with the methodology of calculating personnel 'per head' and as 'heads' as the average for the reporting period

Table 15.- Employees by qualification type and gender.

EMPLOYEES BY QUALIFICATION TYPE AND GENDER <sup>32</sup>									
	2021			2022			2023		
	Woman	Men	Total	Woman	Men	Total	Woman	Men	Total
Executives	0	0	0	0	0	0	0	0	0
Middle managers	0	5	5	0	5	5	0	5	5
White collar employees	15	25	40	17	25	42	19	29	18
Blue collar workers	1	230	231	2	265	267	1	276	277
TOTAL	16	260	276	19	295	314	20	310	330

As evidence of the commitment to ensuring and strengthening the stability of employment relationships and to investing in human capital with a long-term perspective, also in the 2023 financial year, 87.5% of La Cisa's workforce is contracted with permanent contracts. In fact, La Cisa has a daily commitment to stabilizing contracts and retaining employees.

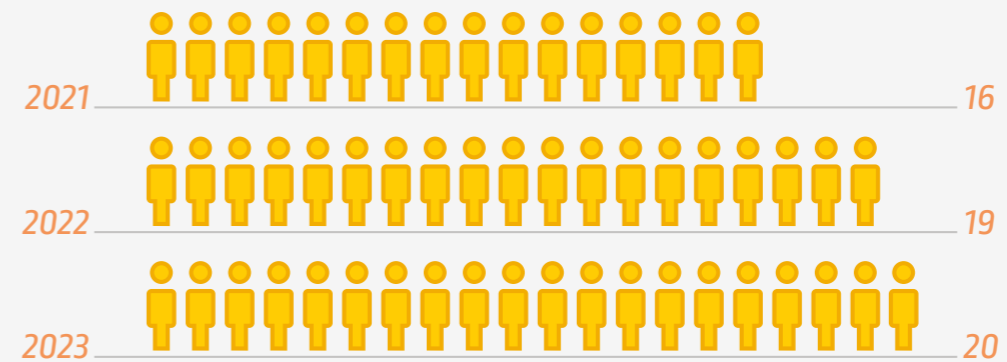
The number of part-time contracts is proportionally lower as there are no organizational needs that require their use; however, the Company follows up on any requests from employees to activate this type of contract.

There have been no significant fluctuations in the number of employees as La Cisa has seen regular and positive growth in recent years both at the production level and, consequently, in terms of staff.

Table 16.- Employees by type of contract and gender

EMPLOYEES BY TYPE OF CONTRACT AND GENDER									
	2021			2022			2023		
	Woman	Men	Total	Woman	Men	Total	Woman	Men	Total
Open-ended	14	229	243	16	257	273	18	275	293
Fixed-term	2	31	33	3	38	41	2	35	37
Full-time	13	257	270	18	294	312	18	308	326
Part-time	3	3	6	1	1	2	12	2	4
TOTAL	16	260	276	19	295	314	20	310	330

### FOCUS: growth of WOMEN in the company



<sup>32</sup> Gender as specified by the employee's id

**% OF EMPLOYEES BY TYPE OF CONTRACT**

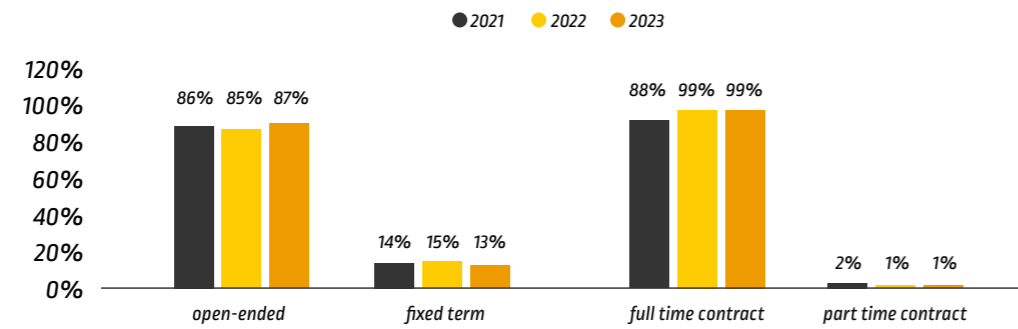


Chart 1 - % of employees by type of contract in 2021-2022-2023

The 10 non-employed workers (down from the 2021 financial year) registered in 2022, work for La Cisa as interns and trainees, temporary workers and self-employed workers with duties mainly as :

- *logistics operators who drive company vehicles and materials handling vehicles within companies;*
- *mechanical operators who maintain work vehicles.*

Almost all placements are made directly and automatically through the ALLIBO system, which shares open positions on various temporary work platforms. However, no significant fluctuations can be recorded, and the number of non-employee workers is adequate in consideration of the number of employed workers.

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

	NON-EMPLOYEE WORKERS BY CONTRACT TYPE DIVIDED BY GENDER								
	2021			2022			2023		
	Woman	Men	Total	Woman	Men	Total	Woman	Men	Total
Interns and Trainees	2	4	6	3	2	5	2	1	3
Temporary Workers	1	27	28	0	26	26	0	5	5
Self-Employed	2	0	2	0	2	2	1	1	2
<b>TOTAL</b>	<b>5</b>	<b>31</b>	<b>36</b>	<b>5</b>	<b>28</b>	<b>33</b>	<b>3</b>	<b>7</b>	<b>10</b>

New hires are made in compliance with the laws regarding employment relationships and the rules of the relevant CCNL. The human resources manager conducts a candidate selection activity aimed at assessing the actual possession of the attitudinal 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 governs the use and processing of personal data

Table 18. Incoming and outgoing turnover

2021	WOMEN				MEN				TOTAL
	< 30 years	30-50 years	> 50 years	Total	< 30 years	30-50 years	> 50 years	Total	
No. of employees	5	9	2	16	66	154	260	260	276
No. of new hires	3	2	0	5	23	76	122	122	127
No. terminated	0	3	1	4	8	27	45	45	49
Incoming Turnover Rate	60%	29%	31%	35%	16%	49%	58%	47%	46%
Outgoing Turnover Rate	0%	33%	50%	25%	12%	18%	25%	17%	18%

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

2023	WOMEN				MEN				TOTAL
	< 30 years	30-50 years	> 50 years	Total	< 30 years	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. terminated	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%

During 2023, as shown in the table above, the Company hired 51 employees, down compared to 2022, as the number of hires in the previous year is due to the opening of the new Logistics department at Acciaierie D'Italia in Taranto following the signing of the new procurement contract. For this reason, the incoming turnover rate is down compared to the previous year, equal to 15% against 23% in 2022. However, the outgoing turnover rate, equal to 15%, is also down compared to 2022.

**INCOMING AND OUTGOING TURNOVER IN THE THREE-YEAR PERIOD 2021-2022-2023**

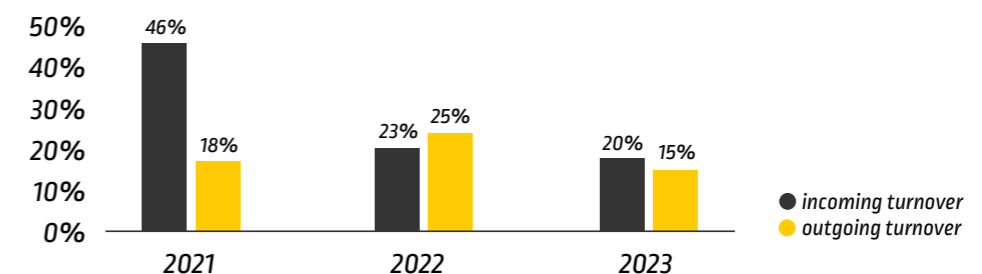


Chart Incoming and outgoing turnover in 2021-2022-2023 three-year period

The data relating to the fluctuation of turnover rates over the years can be seen in the graph above.



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

**Table 19.- Parental leave**

CONGEDO PARENTALE	2021			2022			2023		
	Woman	Man	Total	Woman	Man	Total	Woman	Man	Total
Employees who were entitled to parental leave--- <sup>33</sup>	16	260	276	19	295	314	20	310	330
Employees who have taken parental leave	1	8	9	1	15	16	2	10	12
Employees who returned to work during the reporting period after taking parental leave	0	6	6	0	13	13	0	10	10
Employees who should have returned to work during the reporting period after taking parental leave	1	7	8	1	15	16	0	10	10
<b>RETURN RATE</b>	<b>0%</b>	<b>86%</b>	<b>75%</b>	<b>0%</b>	<b>87%</b>	<b>81%</b>	<b>0%</b>	<b>100%</b>	<b>100%</b>
Employees who returned to work after taking parental leave and who are still employed by the organisation in the 12 months following their return	0	9	9	0	6	6	2	10	12
<b>RETENTION RATE</b>	<b>0%</b>	<b>64%</b>	<b>60%</b>	<b>0%</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>	<b>77%</b>	<b>92%</b>

During 2023, the rate of return to work<sup>34</sup> of those who took parental leave was 100%, while the retention rate<sup>35</sup> was 92%. Those data are the result of the autonomous choices of employees who took parental leave at La Cisa.

#### 4.1.2 Health and safety

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

The company implements an **integrated Quality and Safety Management System** based on ISO 9001 and ISO 45001<sup>36</sup>. The activities covered by the management system are:

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

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

<sup>33</sup> Employees who have been entitled to parental leave are those included in Legislative Decree 151/2021.

<sup>34</sup> The return to work rate provides the percentage of employees who, after having taken advantage of parental leave, have returned to work.

<sup>35</sup> The retention rate provides the same data as the return to work rate but 12 months after the end of parental leave.

<sup>36</sup> The first ISO 9001 certification was obtained in 2005 while the ISO 45001 certification was obtained in 2015.

## RISK ASSESSMENT

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

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

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

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

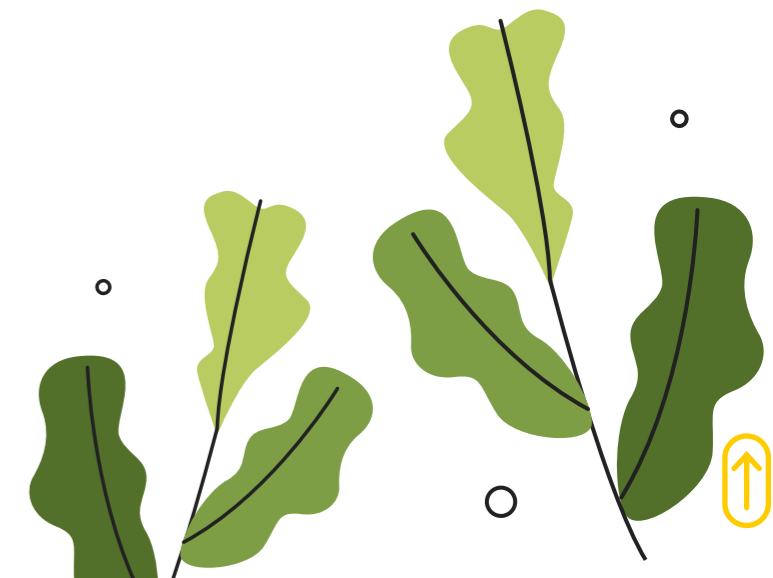
The organisation analyses and determines the risks or opportunities that may occur, analysing:

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

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







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

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





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

TIPOLOGIA DI RISCHIO	MISURE DI CONTENIMENTO
 MACHINERY AND VEHICLES MOVING IN OPERATIONAL AREAS	For machine and vehicle handling tasks in the operational areas, La Cisa implemented safe walkways and made the operators wear high visibility clothing, safety shoes, helmet and goggles.
 SUSPENDED LOADS, FALLING OBJECTS FROM HEIGHT	In operational areas, space delineations were implemented, safe working areas and routes were identified, and effective communication to department heads was institutionalised in order to manage interference. In addition, specific training was carried out and specific PPE was used by all operators.
 CRUSHING, IMPACT AND COMPRESSION COMPRESSIONI	To mitigate the risk of crushing, shocks, impacts and compressions, operators were trained on the specific risk. It is mandatory to stay out of range of the vehicle at all times (do not stop and/or pass under any suspended loads) and to report any breakdowns or malfunctions. The operator is also obliged to stop work immediately if any means or persons are present within the range of the work vehicle.
 COLLISIONS AND ACCIDENTS, MOVING BY VAN OR SERVICE CAR	The vehicles are periodically inspected and overhauled in accordance with current regulations and the use and maintenance manual.
 MATERIAL HANDLING, LOSS OF LOAD, OVERTURNING	For material handling, the operator uses fork lifts equipped <sup>37</sup> with forks and a magnetic system. The operators were properly trained and instructed in the use of the equipment. Operators, in addition to what is required by current legislation, attend an additional advanced course in forklift operation.
 SLIPPERY SURFACES, TRIPPING, SLIPPING, FALLING DOWN, BUMPING	The risk of slipping, tripping, falling down and bumping can be caused by the presence of blasting dust in the vicinity of the sandblaster. A special non-slip mat was therefore placed in front of the sand supply "tank", an area where the slip hazard is highest. In addition, during transfers only safe routes are used when moving the overhead crane, paying close attention to any obstacles and uneven surfaces. Operators use high safety shoes with non-slip soles. degli infortuni con tale eziologia.

<sup>37</sup>\_Type of vehicles used by La Cisa.

## ANNUAL INSPECTIONS

The Quality and Safety department plans inspections annually to cover the entire year, all locations and all departments. La Cisa Trasporti Industriali S.r.l. believes it is essential to carry out site inspections, inspections and audits 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 such inspections, with particular attention to the following aspects:

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

The inspections and site visits 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 personnel concerned. If critical issues or incorrect behavior by personnel are found, the procedure for recording anomalies and related action plans is started, developed in order to avoid the repetition of episodes that could cause accidents or near misses.

The campaign of on-site inspections at company offices by the HSE department continued in 2023, through the compilation of specific checklists (emergency verification and management; inspection of equipment, machines and vehicles) on pre-established topics or the drafting of non-pre-compiled inspection reports in which to report the appropriate observations. The change in the structure of the HSE Office, given the inclusion of new figures, has influenced the organization of the department and, consequently, the number of inspections/site visits carried out.

Starting from October 2023, the HSE office has introduced a scheduling of inspections, in accordance with the objectives set by the management.

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

## REPORT

All employees can report anomalies regarding irregular behavior by internal or third-party personnel, materials and equipment, products, processes and services that may have a negative impact on health and safety at work, quality and the environment. The system also encourages "improvement proposals", which can be developed, proposed and registered on the QHSE portal by all employees of the Organization. The RSPP will be responsible for evaluating the suitability of the proposals and, if necessary, updating the work procedures.

The reports are collected by supervisors, construction site managers, staff or quality and safety technicians, who, based 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.

There are 4 RLS, divided into the various areas, which geographically group the organization's offices located throughout Italy. The names and contact details of the RLS are regularly indicated in the organizational chart and displayed in all departments and offices of La Cisa. The RLS have direct contact with RSPP and ASPP and have the possibility of anonymously communicating the reports received from workers. Workers also have the possibility of directly contacting RSPP and ASPP, who are also indicated in the organizational chart with their contact details.



## ZERO INJURIES

As evidence of the commitment and seriousness with which La Cisa manages the Health & Safety theme, among the tactical objectives for 2023 there is also the objective ZERO ACCIDENTS. This objective is made up of three fundamental pillars:

- **Sharing**
- **Supervision**
- **Training**

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

### SHARING

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

### SUPERVISION

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

### TRAINING

1. Carry out **training analysis** by inspecting and monitoring the "competence-safety" of existing trainings.
2. Carry **out joint inspections with customers**, sharing critical issues or ideas for improvement. "**Keep your focus**" campaign

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

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



## "Keep your focus" campaign

We keep our attention high is an awareness campaign implemented via email and focused on health and safety issues specific to the Organization. Construction site managers are required to share it with all subordinate personnel and record the sharing on the HSE Portal as per standard practice.

During 2023, the HSE, Quality and Communication departments created videos and strategic communications aimed at all operational personnel, 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 adequate equipment). The communication is forwarded via email to the managers, who are responsible for sharing it with their workers. Sharing is monitored by HSE.

Nel 2023 sono state create e diffuse 3 comunicazioni:

1. **WEAR PROTECTION CORRECTLY**  
focus on the correct use of ear protectors
2. **THERE IS NO SMOKING WITHOUT DAMAGE**  
raising awareness among all employees regarding the risks deriving from exposure to cigarette smoke
3. **SOME STEPS TO MOVE IN THE RIGHT DIRECTION**  
raising awareness regarding the adoption of correct postures when using the video terminal

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

## ACCIDENT INVESTIGATIONS

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

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

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

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

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



## OCCUPATIONAL MEDICINE SERVICES

Within La Cisa, the HSE Department deals with issues relating to health and safety at work, making use of qualified professional firms located throughout the area for health surveillance and a competent doctor with a coordination function based in Bergamo.

Among the various tasks, the Department deals with:

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

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

Any information on the health status of workers is handled with strict confidentiality: certificates of competence are only viewed by authorised HSE personnel, and the

strictly necessary information (restrictions and prescriptions) is communicated only and exclusively to the managers of the employee concerned. The organisation is not, under any circumstances, made aware of the details of the results of examinations and tests and of pathologies that lead to the allocation of prescriptions or limitations. In the case of pre-employment examinations, only the result of the assessment is communicated to the personnel department, while the notes are communicated by separate e-mail to those concerned.

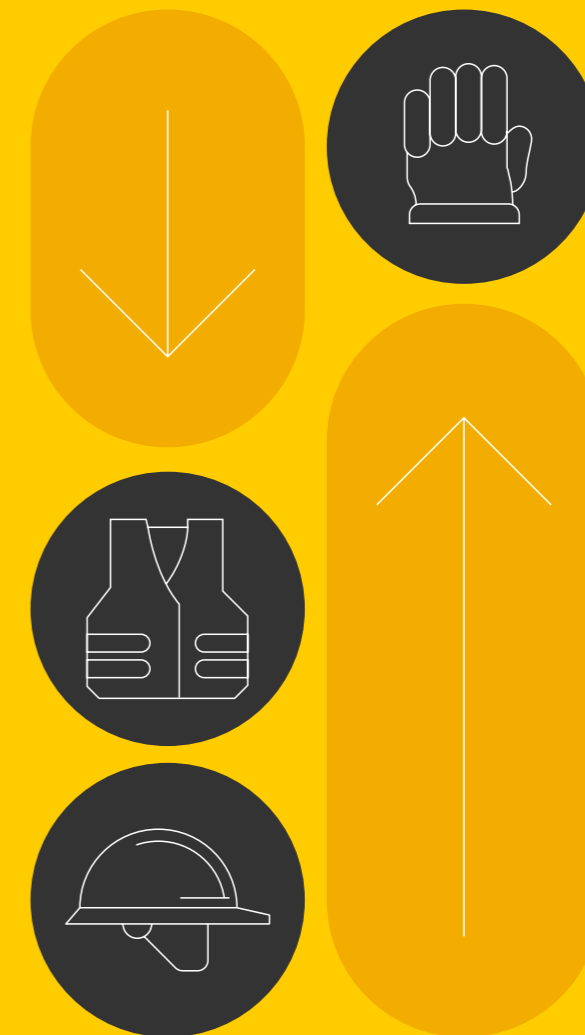
To further improve the occupational medicine service, standardizing management both from the point of view of health protocols and organizational management, a process of selecting a single service provider was undertaken during 2023. The migration process to this new organizational method will be undertaken in the first half of 2024.

## La Cisa vehicle safety

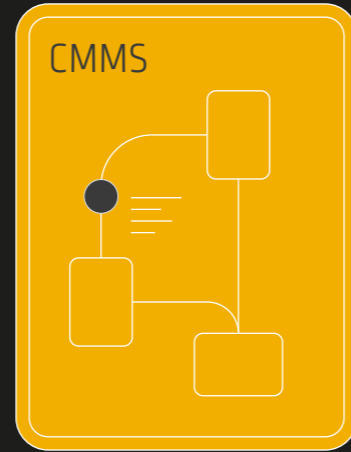
Through cross-cutting maintenance optimisation, La Cisa monitors the condition of its vehicles and limits breakdowns, analyses their causes, and carries out both corrective and preventive actions. The maintenance department uses economic and technical indicators in particular to assess the performance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

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

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

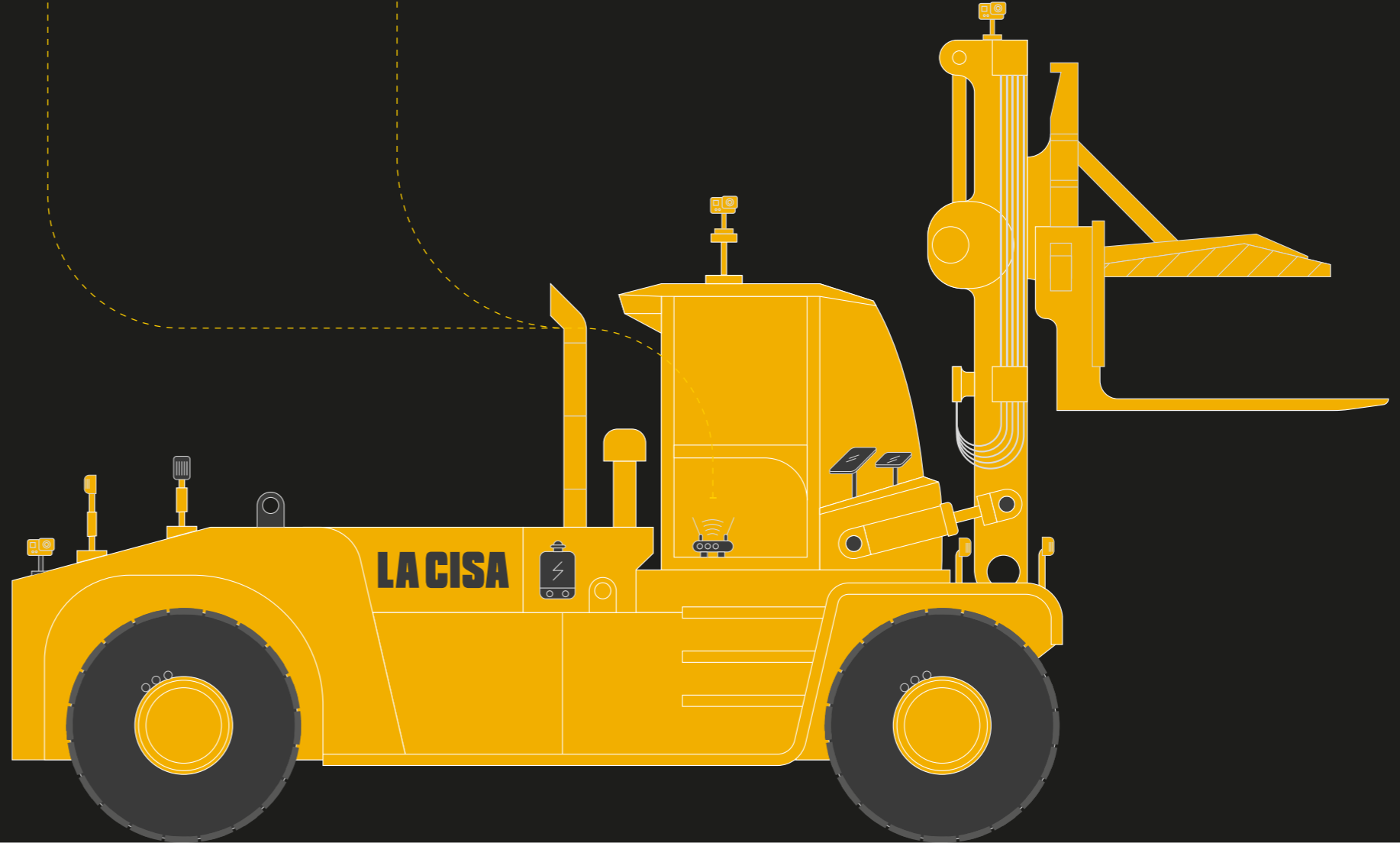
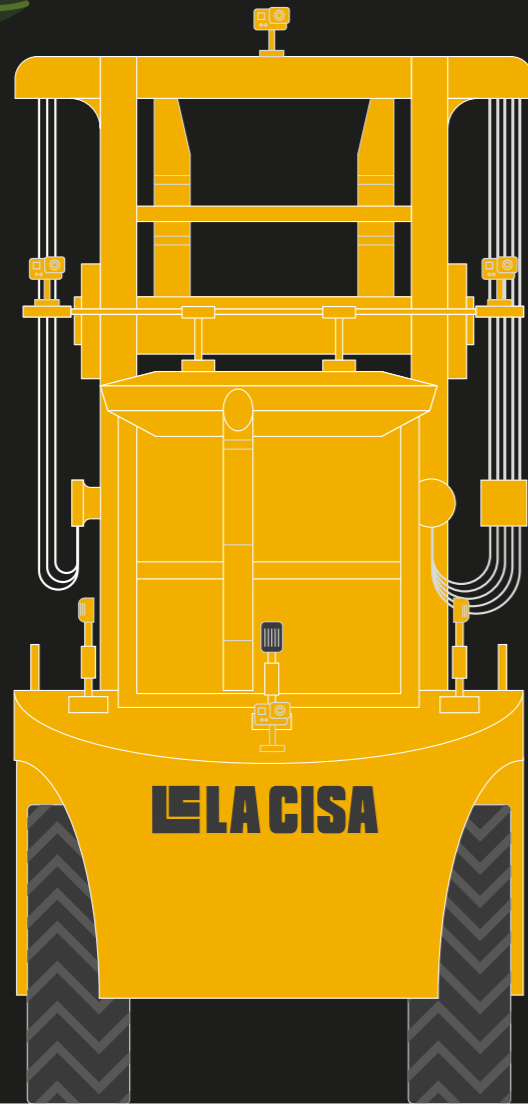
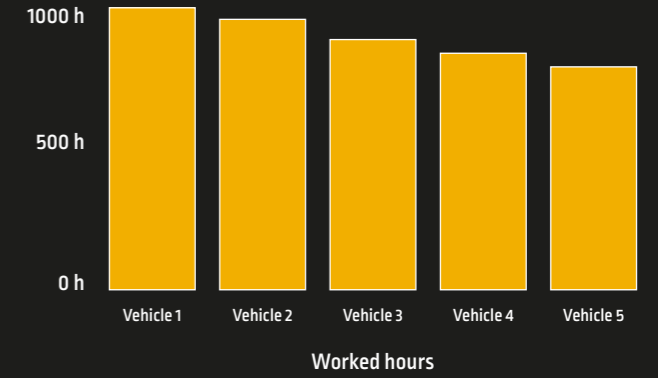
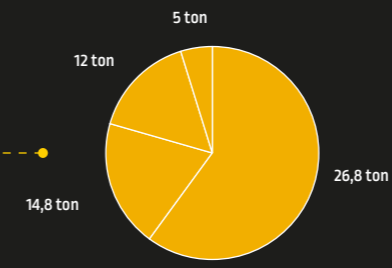
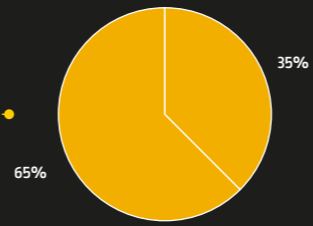


# OUR ADDED VALUT ON INDUSTRIAL VEHICLES



**TMS**

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



Anticollision tag

Engine control unit

360 camera

Tire pressure sensors

Tablet

Anticollision tablet

Machine data communication control unit

## Research, development and innovation at La Cisa

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

### The solutions adopted by La Cisa:

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

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

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

Some of the features of the TMS:

- *speed limiter on geographical areas;*
- *locking the vehicle in the event of unsafe loading*
- *remote control of impacts with the help of accelerometers and vehicle-mounted cameras.*
- *monitoring the location of vehicles and kilometres travelled*
- *real-time communication between the logistics department and the maintenance workshop*
- *recording of all data relating to the use of our vehicles*
- *monitoring the correct use of means*
- *integration with other features such as speed limitation by region and Start & Stop system*
- *constant vehicle monitoring and diagnostics in order to prevent breakdowns and optimise the maintenance process*

analysis and reporting to monitor transport performance, evaluate operational efficiency, driving style, identify areas for improvement and make informed data-driven decisions.

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

**Collision avoidance tags** are another important device that help protect the safety of operators and customers by reducing the risk of collisions and providing early warnings to drivers to take necessary action. Through RFID (Radio Frequency Identification) tags or Bluetooth, these devices monitor the

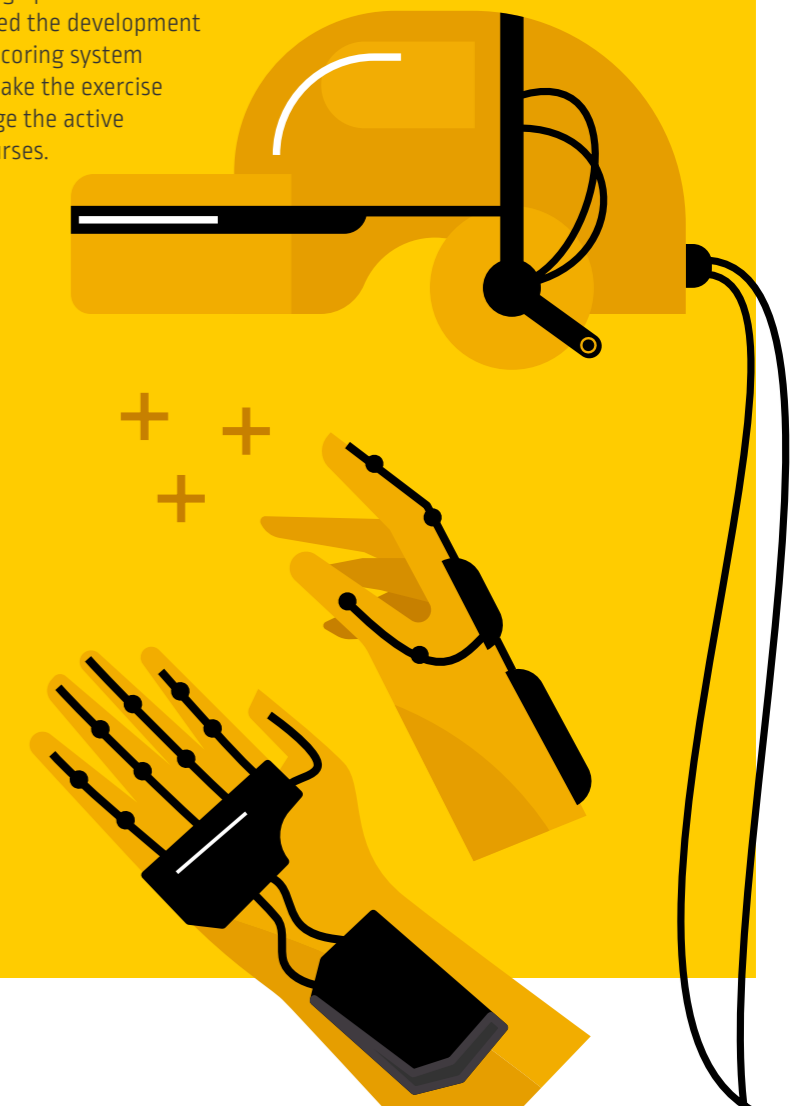
distance between vehicles and detect potential collision situations. They work by emitting radio signals that can be detected by other vehicles or surrounding structures. Some features of anti-collision tags include proximity alarm, automatic braking and blind spot monitoring.

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

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

Over the past year, an innovative reward system with different paths and performance indicators built on specifications defined by La Cisa instructors and operators has been added to an already high-performance system. The scoring system, which is crucial for learner motivation and active participation in training, adds points in the case of correct manoeuvres, also deducts points in the case of incorrect manoeuvres. The amount of points awarded is configurable by the instructor for each different type of evaluation, as well as thresholds or parameters customising conditions and the formulas used to assign points.

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



## TRAINING

With a view to prevention, La Cisa provides its staff with monthly training courses on health and safety at work in compliance with the provisions of Legislative Decree 9 April 2008, n. 81 (general and specific training) and the State-Regions Agreement of 21 December 2011 (other training).

During the 2023 financial year, the Company provided a total of **4,044 hours of training on health and safety**, including general and specific training. In particular, the training activity contributed significantly to the prevention activity regarding specific risks related to the activity. The courses relating to work equipment instructed the operators regarding all the dangers related to the same 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 where attention is paid to the analysis of this activity with the aim of monitoring and inspecting the skills related to the safety of the training provided. To this end, an annual report card has also been implemented to collect such data and at least one test has been carried out in each location.

Participation in training courses decreased slightly in the years 2022-2023 (539 and 463 participants respectively) but recorded a slight increase in training hours per capita. This decrease is due to the normal and circular reduction in the number of license expirations, fire prevention courses and other health and safety courses compared to the previous year. In general, during the three-year period, an average of 17.05 hours per capita were provided in 2021, 11.50 in 2022, 12.25 in 2023.

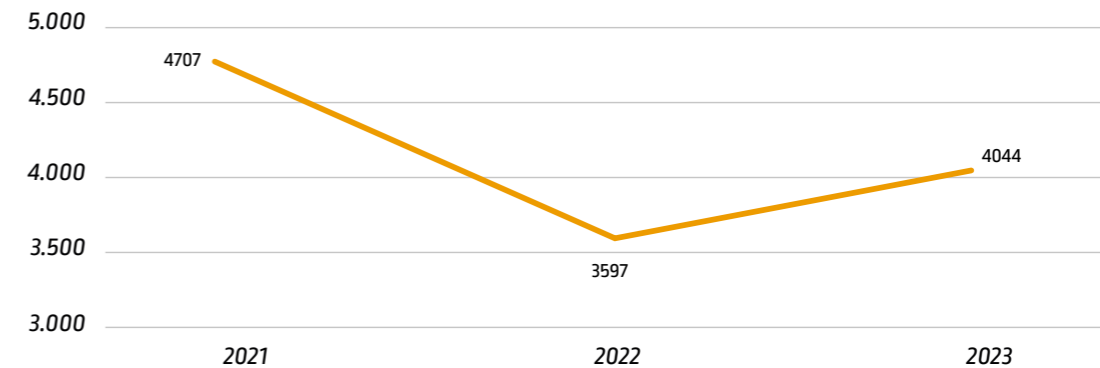
Below is the detail regarding the hours and number of participants in the training activities.

Table 20. Types of training courses in health and safety

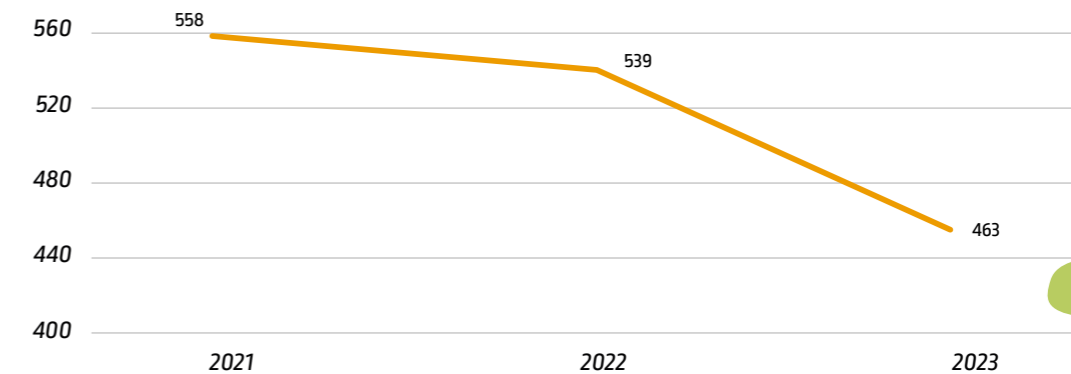
TYPE OF TRAINING <sup>38</sup>	FY 2021		FY 2022		FY 2023	
	Hours	Participant	Hours	Participant	Hours	Participant
General training	252	63	144	36	176	44
Specific training	1104	104	810	82	756	77
Other (specify)	3351	391	2643	421	3112	342
<b>TOTAL</b>	<b>4707</b>	<b>558</b>	<b>3597</b>	<b>539</b>	<b>4044</b>	<b>463</b>

4.044  
HOURS OF TRAINING  
HEALTH AND SAFETY

## HOURS OF TRAINING IN H&S



## PARTECIPANT in TRAINING COURSES



## PROMOTION OF WORKERS' HEALTH

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

In favor of employees, in addition to what is provided for by the relevant collective bargaining agreement, the Company has stipulated various agreements to facilitate employees' access to extra-work health and medical services through the following initiatives:

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

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

<sup>38</sup> The data relating to training hours per capita for the 2021 and 2022 financial years have been modified following an improvement in the calculation



## ACCIDENTS AT WORK

In spite of the constant and increasing focus on occupational health and safety interventions, precautions and instructions, the total number of registered accidents stood at 8, still marking a substantial decrease compared to 2020. None of the **recorded accidents** had serious consequences or led to the death of workers.

Table 21. Types of accidents at work and accident rate

TYPE OF ACCIDENT AT WORK <sup>39</sup>	2021	2022	2023
Number of accidents due to machinery use	0	0	0
Number of accidents due to lifting loads	0	0	0
Other - Number of accidents due to use of equipment/manual work	2	3	1
Other - Number of accidents due to tripping, falling from low heights (steps), falling on level ground, slipping	5	2	3
Other (specify) - accidents during man-down activities in cooperation with operating means	1	2	4
<b>TOTAL</b>	<b>8</b>	<b>5</b>	<b>8</b>
Hours worked	525.725	566.155	493.839
Accident rate <sup>40</sup>	15,21	8,83	16,20
Number of near misses	11	12	8

It should be noted that, for the 2022 financial year, the company succeeded in achieving the 2022 ZERO INJURIES target for some branches: **Novi Ligure Logistica, Arcore Logistica, Dalmine Officina, Verona Officina, Padova Officina, Udine Logistica, Udine Officina, San Giorgio Palini Logistica, San Giorgio Plates Logistica, San Giorgio officina, Ravenna Officina, Piombino Officina.**

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

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

Main health and safety risks	Risk mitigation actions
<ul style="list-style-type: none"> <li>○ Being hit</li> <li>○ Fall from height</li> <li>○ Crushing</li> <li>○ Slipping</li> <li>○ Collision</li> <li>○ Impacts</li> <li>○ Falling objects from height (suspended loads)</li> <li>○ Fires</li> <li>○ Explosion</li> </ul>	<ul style="list-style-type: none"> <li>○ Raising awareness among operators regarding the correct way of climbing/descending from stairs</li> <li>○ Disciplinary warnings in case of failure to comply with procedures</li> <li>○ Sending reminders to clients for the maintenance of damaged road surfaces</li> <li>○ Reporting of potholes using spray paint, and repair of damaged pavement in loaned areas</li> <li>○ Integration of procedures where necessary</li> <li>○ Sharing of events with all personnel</li> <li>○ Raising awareness among operators regarding the mandatory distances to be maintained from moving vehicles and coordination between man on the ground/forklift operator.</li> <li>○ Replacement and integration of PPE when applicable</li> <li>○ Inspections by supervisors and HSE personnel</li> <li>○ Opening of reports on the QHSE Portal</li> <li>○ Updating of specific assessments in case of changes in working conditions or introduction of new activities</li> <li>○ Introduction of new equipment</li> <li>○ Installation of signage</li> <li>○ Planning of sharing and awareness meetings</li> </ul>

<sup>39</sup> The accident indices for the three-year period have been calculated on the events recorded only for employees, since La Cisa, due to the peculiar nature of the activities it conducts at its clients' sites, does not have control over the activities and workplaces of non-employed workers.

<sup>40</sup> Calculated on the basis of 1,000,000 hours worked.

## OCCUPATIONAL DISEASES

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

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

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

Based on the results obtained, then, in the case of exposure levels above the threshold, the use of collective protection devices (CPD) when applicable, personal protective equipment (PPE), or the use of work shifts is prescribed. The Competent Doctor draws up a health protocol based on the specific risks and the annual inspection. In the case of suitability with prescriptions/limitations, these are scrupulously applied and communicated to the person directly responsible.

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

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

## WORKER PARTICIPATION AND HEALTH AND SAFETY COMMUNICATION

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

The QHSE tool, which can be used by workers who have a user account (all staff, managers and workshop/yard managers or employees supporting operations), allows immediate access to clear, comprehensible and pertinent 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 to collect 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, sharing of procedures and documents, and the induction procedure for new workers (first day practice) La Cisa encourages consultation, by all workers, of :

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



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

- **Management meeting**
- **Area meeting**
- **Production site meeting**
- **Coordination meeting between departments**
- **Plenary meetings with top company roles (first lines only)**
- **Communications via the ZUCCHETTI portal**
- **Collective messages on bulletin boards**
- **Editions of the Giornalino La Cisa**
- **Interface with the RLS for more strictly safety issues**
- **Messages via email**
- **Communications in the workplace**
- **Posting of appropriate signage**
- **QHSE management**
- **Social media (LinkedIn, Instagram, Facebook, YouTube)**

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

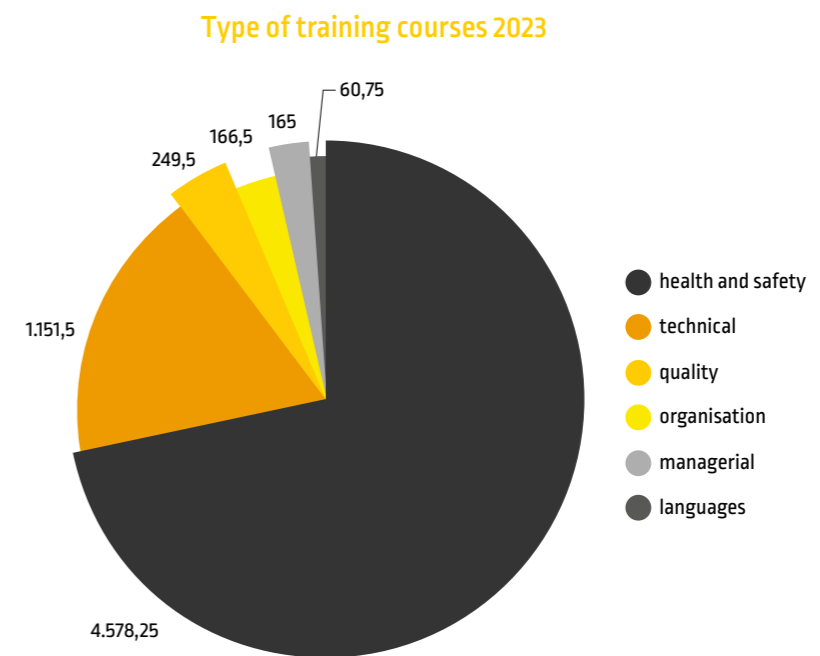
- **Art. 35 periodic meeting**
- **Training/information sessions for managers/operational staff**
- **Information during onboarding**
- **Meetings on specific environmental issues**
- **Health and Safety,- Inspections and Audits**
- **Risk Assessment Sharing**
- **Regular meetings with DIR/CA/GE**
-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

#### 4.1.3 Training and skills development

The promotion of skills and the 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 2023 fiscal year offered employees **6,371 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.

Training activities were mainly dedicated to the topic of health and safety in the workplace (about 72% of total hours), followed by the development of technical skills (carried out primarily by operational staff), related to the quality area, management skills (aimed at executives, managers and high-profile employees) and finally languages.

Below is a breakdown of the main training courses:



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

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

Some safety and technical courses are financed through Fondoimpresa.

**6,371**  
**TRAINING TOTAL HOURS**



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 over the three-year period 2021-2022-2023**

ORE MEDIE DI FORMAZIONE	2021	2022	2023
Total number of training hours provided to employees	6.885	4.862	6.371
Total number of employees	276	314	330
Average training hours per <b>employee</b>	<b>24</b>	<b>15</b>	<b>19</b>
Total number of training hours provided to female employees	894	536	613
Total number of female employees	16	19	20
Average training hours per <b>female</b> employee	<b>55</b>	<b>28</b>	<b>30</b>
Total number of training hours provided to male employees	5.990	4.326	5.758
Total number of male employees	260	295	310
Average training hours per <b>male</b> employee	<b>23</b>	<b>14</b>	<b>18</b>
Total number of training hours provided to middle managers	122	331	142
Total number of Middle Managers	5	5	5
Media ore di formazione per <b>Quadro</b>	<b>24</b>	<b>66</b>	<b>28</b>
Total number of training hours provided to white collar employees	2.073	1.164	1.345
Total number of white collar	40	42,0	48
Total number of white collar employees	<b>49</b>	<b>277</b>	<b>28</b>
Total number of training hours provided to blue-collar workers	4801	3366	4.883
Total number of blue-collar workers	231	267	277
Average training hours for <b>blue-collar workers</b>	<b>20</b>	<b>12</b>	<b>17</b>

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

- Periodic mapping of skills on the staff of the Operational Areas: in October 2023, the performance of the entire La Cisa staff was assessed in order to organize training courses if there were gaps to be filled or salary increases.
- *Review of the classification of all staff, except for the first reports to the CEO (2021). One-to-one meetings with the Area Managers of reference were organized for all Managers, feedback meetings were organized for the operational and Staff staff who received a salary increase..*
- *Trial period of newly hired staff: for newly hired Staff and management staff of the operational areas, performance is constantly monitored and based on the length of the trial period, one or more assessments are made, including a self-assessment with feedback at the end of the same.*
- *Evaluation of staff with an expiring contract by the Manager. Since 2023, the self-assessment form has also been introduced. All assessments are guided by the HR Department and meetings are mediated by HR.*

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

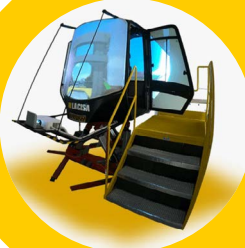
## La Cisa Academy

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


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

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


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



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



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



**JOB SIMULATOR:** the simulator's virtual reality technology with 360-degree viewer is integrated with a mechanical platform consisting of a 'walking' base that enables training in the use of the overhead crane and man-over-ground for integration with the truck simulator. The Job Simulator - Overhead Crane allows personnel to immerse themselves in a virtual indoor environment where they can choose different types of materials to be handled and where they can practice, in complete safety, with different overhead crane equipment. At the end of the exercise, the user is evaluated on their performance for load accuracy, centre of gravity and execution time. Ground-operator: Integration with Vfork enables experiential training of fork-operator and ground-operator interaction within shared virtual environments. The main objectives of this type of training include increasing safety, optimising processes and improving communication between operators.

In addition, during 2023 the gaming mode was implemented 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 wagon. The parameters are customizable and allow you to objectively evaluate the driving style of the operators. In particular, the operator starts the path with 1000 points assigned and obtains positive or negative scores based on: acceleration, braking, steering, swinging, translation, accidents, impacts and the time taken to complete the activity.

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

In addition to creating a culture of safety, Academy helps in correcting driving following accidents or near misses and constantly updating workers' specific knowledge and skills to increase the company's profitability. 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 evaluate and correct any non-compliant behavior, as well as keeping track of the scores obtained and comparing them over time.

**Academy is not only an internal training tool aimed at its own staff or customers, but also opens its doors to technical institutes in the area 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 Mobilità Sostenibile and the ITIS Guglielmo Marconi.**

### 4.1.4 Corporate welfare

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

In addition to the agreements described in the section dedicated to the Health & Safety topic, in 2020 La Cisa introduced the **La Cisa – Edenred** platform, where employees can choose whether to transform – all or part of – the flexible benefits received (worth €200.00) into shopping vouchers, fuel vouchers, shopping vouchers, supplementary pension services, supplementary healthcare or other. La Cisa has also promoted the digital restaurant ticket among the flexible benefits. Starting from the 2022 financial year, the Company has also decided to recognize 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. In fact, the Company, grateful for the fact that it has grown thanks to the people who have contributed to its development and aware of the challenges determined by health, economic, political and energy factors of recent times, has decided to intervene to support its employees.

Another welfare measure implemented, starting from the pandemic crisis, is the **smart working** tool which, if initially implemented as a measure to contain the contagion, soon revealed itself to be a work system with an excellent impact on the quality of work performance both in terms of company performance and work-life balance. For these reasons, La Cisa, driven by the purpose 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 annually sets objectives, the achievement of which allows those who meet the requirements to accrue a **performance bonus**. This bonus, if achieved, is then divided in percentages among the employees with the right.



### 4.1.5 Internal communication and employee engagement

Employee engagement plays a key role for La Cisa, which deeply believes in the value of collaboration to achieve its strategic and sustainability goals.

#### INTERNAL COMMUNICATION

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

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

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

#### ENGAGEMENT INITIATIVES

##### Sustainability Report Competition

With the aim of involving all employees from every office and country as ambassadors of La Cisa's sustainability journey, a competition was created to promote the first sustainability report. As prizes, in line with the principles of sustainability and sharing, the Christmas hampers that the company usually receives from its suppliers were chosen. To participate, employees were asked to spread the Sustainability Report on their LinkedIn profiles.

##### Support for SDGs

Also to increase the connection and sense of ownership towards La Cisa's sustainability initiatives, employees were asked to express a preference regarding the 2030 Agenda objective on which they thought it appropriate for La Cisa to focus its initiatives and resources.

## 4.2 Relationship with the community

One of the characteristics that distinguish La Cisa is its interest in its reference territory. In fact, the company promotes projects in order to create shared value in communities, capitalizing on 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. Below are some of the projects supported by La Cisa in the two-year period 2022-2023:

##### CESVI Project: 2022 - "Guardians of the Forest"

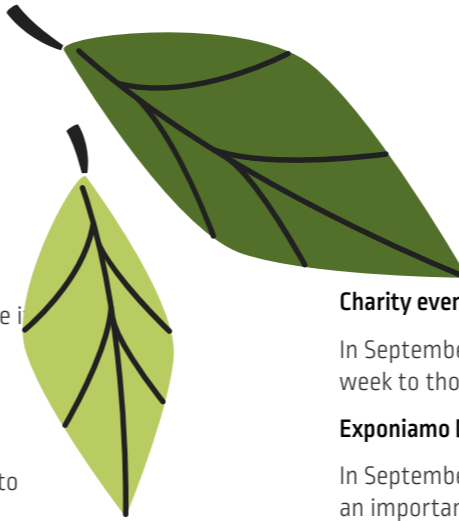
Through NGO Tejiendo Sonrisas and CESVI, La Cisa has chosen to renew its social commitment during Christmas 2022. A good part of the spending budget intended for traditional Christmas gifts was donated to support the CESVI project called "Guardians of the Forest" for environmental protection and sustainable development in the Amazon. In addition, La Cisa has provided support to the mothers of the El Buen Samaritano communal soup kitchen in Peru, thus demonstrating its solidarity.

##### 2023 - "Menu with a Cause"

Through NGO Tejiendo Sonrisas and CESVI, La Cisa has chosen to renew its social commitment during Christmas 2023. A good part of the spending budget intended for traditional Christmas gifts was donated to support the CESVI project called "Menù con Causa" they have joined forces to promote the fight against food waste and hunger in Peru.

##### make room for the young— Collaboration con l'Università di Bergamo

In 2023, the training project Largo ai Giovani continued, born in 2022 from the collaboration with the Department of Economics of the University of Bergamo and continued this year with two students from the Department of Engineering. The two young people had the opportunity to cultivate their personal and professional growth path by successfully contributing to the activities of the Quality and Supply Chain offices.



##### Charity evening

In September 2023, a charity dinner was held in support of the "Cooking Project", aimed at offering 1200 meals a week to those fleeing war, who have lost everything or live in a state of loneliness.

##### Exponiamo Dalmine

In September 2023, the company enthusiastically participated 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 event, lasting an entire weekend, offered an extraordinary opportunity for local traders to showcase their activities to the community and visitors.

A weekend full of activities and fun

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, moments of play and entertainment for all ages. An event of aggregation and discovery, where everyone could find something interesting and pleasant to do.

Participating in Exponiamo Dalmine has allowed the Company to get in touch with the local community. In fact, by opening the doors of its Academy, it has the opportunity to show through Virtual Reality not only the highly specialized training but also our activities that we carry out daily within Tenaris Dalmine, for example.

For the company, it was therefore not only an opportunity to showcase its products and services, but above all an opportunity to interact directly with the citizens of Dalmine and visitors. Exviamo Dalmine is an event not to be missed, a moment of celebration and sharing that reminds us how important it's the bond with the territory and the community.



#### EXTERNAL COMMUNICATION

In order to keep communication and connection with the reference community alive, and to confirm the extreme transparency of the Company, La Cisa uses numerous communication channels open to the public, such as:

- **Website, where you can consult the structure, services, objectives and projects of the Company;**
- **Social, such as LinkedIn, Facebook, Instagram and Youtube. La Cisa follows numerous columns on the subject of movement, logistics, sustainability, human capital and the Academy service.**





## MADE IN STEEL

LA CISA aimed to unite and share not only experiences, but also and above all the commitment to transversal themes such as decarbonization, sustainability, the importance of women in our world and also of future generations.

We entered into this vision with an **extraordinary installation** that not only attracted visitors thanks to its LEDs but also loudly transmitted and communicated our mission & vision through them. On the one hand, personal storytelling, mixed with corporate data visualization, all told with lightness

by simple and effective animations. On the other hand, to frame our forklift simulator, two other LED arches displayed technological animations capable of making the visitor feel inside a space capsule that transported him to infinite virtual universes and environments, just as infinite are the scenarios and machines that can be recreated for practical training in VR.

At the heart of the setup, instead, the reception and two mirrors through which the three values that distinguish us were discovered and that were concretized and articulated in 3 variants, one for each day of the event.

Thanks to this concept, also well described in the article by [BassoDesign](#), partner of our Marketing & Communication office, **we obtained the recognition of the Steel Awards entitled "Best Communication Stand"** which, as our CEO Paolo Provenzi said, during the interview with siderweb, is the result of the explicit desire to create a "wow effect" to overwhelm and immerse the visitor in our reality and transmit **our DNA** to them.

# WELCOME TO OUR SPACE



### 4.3 Service quality and customer satisfaction

La Cisa is focused on maximizing customer satisfaction and to this end has adopted a specific management procedure for monitoring satisfaction..

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

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



La Cisa monitors customer satisfaction at the time of service provision, through the analysis of specific complaints/ reports and the distribution of an annual evaluation questionnaire.

Furthermore, the Company is subject to strict monitoring systems of its customers' suppliers, who evaluate its performance and have the power to perform periodic audits to evaluate the company's operations. Complaints management is administered by managers assigned in the field and through the Quality and Safety department. Reports are received via email, telephone or direct contact and are archived and categorized in the QHSE management system. In the Anomalies/Reports section, all potentially dangerous behavioral actions, unsafe conditions and failure to comply with flows are collected and brought to attention. In this way, it is possible to propose simple corrective actions without the need for approval or in-depth investigations.

If deemed appropriate, the system also allows for an in-depth investigation to be carried out and evidence and photos to be uploaded to prove the anomaly..

The questionnaire is designed to monitor the level 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.

Specifically, the module shared with customers at the end of 2023 was composed of three sections:

- **EVALUATION OF IMPORTANT ASPECTS: to identify the aspects considered most significant by La Cisa customers;**
- **LA CISA EVALUATION: to evaluate satisfaction with La Cisa;**
- **CONTINUOUS IMPROVEMENT: to understand which aspects to focus improvement on**

During the month of November 2023, it was established who the contact persons were for each strategic customer. In mid-December, the survey was sent to all the established recipients. The customers selected by the area managers were 30, of which 15 for the hot rental business and 15 for the cold rental business.

The answers mainly included a rating from 1 to 5 and the areas that made up the customer rating of La Cisa were four:

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

Over the three-year period, customers gave La Cisa an average rating of 4.11 in 2021, 4.37 in 2022, and 4.15 in 2023. Customer availability, management of operational emergencies, and clarity of roles and responsibilities are some of the aspects that are most appreciated.

### CUSTOMER SATISFACTION



# 5. ANNEXES



## 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
GRI 1	GRI 1 - Fundamental Principles - 2021 version.
GRI Sector Standard applicabile	No GRI Sector Standard applicabile

GGRI SUSTAINABILITY REPORTING STANDARD		CHAPTER/PARAGRAPH REFERENCE	Note
<b>GRI 2: General Disclosures 2021</b>	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 AdI; General Industries	
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	
Material issues			
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
<b>ECONOMIC PERFORMANCE</b>			
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
<b>PROCUREMENT PRACTICES</b>			
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	
<b>ANTICORRUPTION</b>			
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.
<b>ANTI-COMPETITIVE CONDUCT</b>			
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.
<b>TAXES</b>			
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
<b>ENERGY</b>			
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
<b>WATER AND WASTE WATER</b>			
GRI 303: water and waste water 2018	303-1	Interaction with water as a shared resource	Chapter 3. Environmental responsibility / 3.2.3 Water
<b>EMISSIONS</b>			
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
<b>WASTE</b>			
GRI 3: Material issues 2021	3-3	Management of material issues	Chapter 3. Environmental responsibility / 3.2.4 Waste
	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
GRI 306: Rifiuti 2020	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
<b>SUPPLY CHAIN</b>			
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



GGRI SUSTAINABILITY REPORTING STANDARD	CHAPTER/PARAGRAPH REFERENCE	Note	
<b>EMPLOYEMENT</b>			
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
<b>OCCUPATIONAL HEALTH AND SAFETY</b>			
GRI 3: Material issues 2021	3-3	Management of material issues	Capitolo 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
	<b>TRAINING AND EDUCATION</b>		
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
<b>DIVERSITY AND EQUAL OPPORTUNITIES</b>			
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
<b>NON-DISCRIMINATION</b>			
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.
<b>SUPPLY CHAIN</b>			
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

GGRI SUSTAINABILITY REPORTING STANDARD	CHAPTER/PARAGRAPH REFERENCE	Note	
<b>CUSTOMER HEALTH AND SAFETY</b>			
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.
<b>OTHER MATERIAL ASPECTS</b>			
Research, development and innovation	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:*

**IBDO**

**BASSO  
DESIGN**





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