

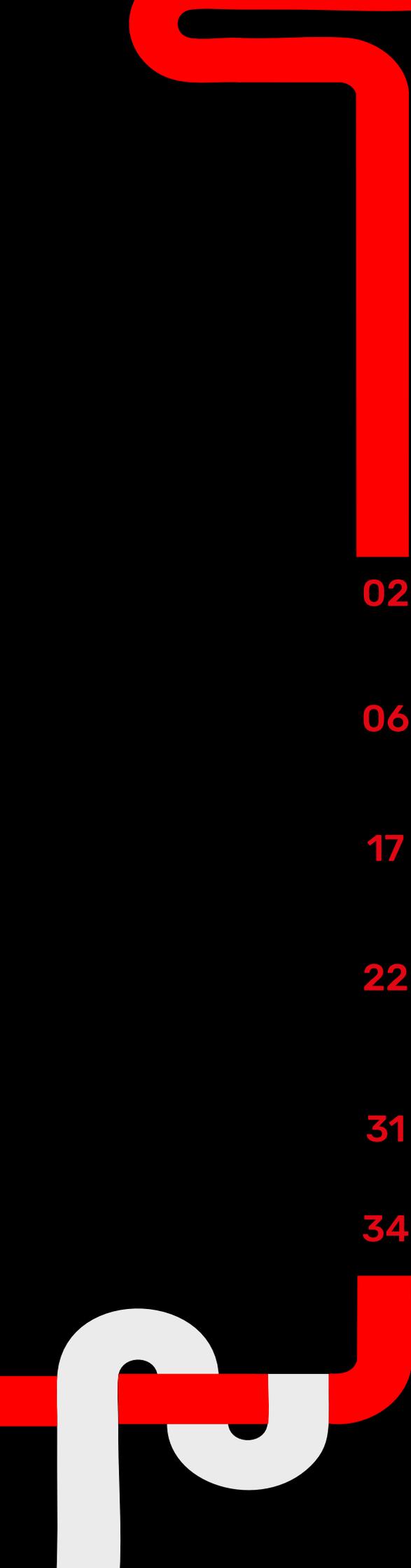


# CODOGNOTTO

## Sustainability Report

**2024**





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# Letter to stakeholder



*Dear Stakeholder,*

*It is with great pleasure that we present the first edition of the Sustainability Report of Codognotto Italia S.p.A., an important milestone that demonstrates our commitment to a sustainable, responsible and transparent growth model, which in the near future will involve the entire Group in a unified manner.*

*In recent years, we have witnessed a profound transformation in the way businesses are expected to operate. Today, it is no longer enough to evaluate corporate performance solely in economic terms; it is essential to also consider the social and environmental impact of our activities. With this in mind, Codognotto has chosen to adopt a long-term strategic vision that places people, the environment and the creation of shared value at its core.*

*This Sustainability Report is not just a document, but a statement of our concrete commitment. It outlines the steps we have taken to reduce CO<sub>2</sub> emissions, improve working conditions, support the communities in which we operate and promote the responsible management of natural resources. Every result achieved serves as an incentive to continue along this path, with the ambition to do more and do better.*

*At Codognotto, sustainability is not just a goal, but a responsibility we embrace as leaders in the logistics sector. We firmly believe that sustainability is not simply an option, but the only way to ensure lasting prosperity for future generations. Our goal is to create a business model that combines innovation, growth and sustainability, capable of addressing global challenges while never losing sight of our role as responsible citizens.*

*We would like to thank everyone who has contributed to this journey and who will continue to support us in pursuing increasingly ambitious goals. I am confident that, together, we can build a better future.*

**CHIEF EXECUTIVE OFFICER OF  
CODOGNOTTO ITALIA S.P.A.**



**CODOGNOTTO**



# Reporting Criteria

(BP-1; BP-2)

This document represents the first **Sustainability Report of Codognotto Italia S.p.A.** (hereinafter also referred to as the “Company” or “Codognotto”), prepared on a voluntary basis with the aim of progressively aligning reporting processes with the provisions of Italian Legislative Decree No. 125 of 6 September 2024, which transposed the Corporate Sustainability Reporting Directive (CSRD) into Italian national law.

## **Sustainability Reporting between CSRD, Legislative Decree 125/2024 and the “Omnibus”**

Directive (EU) 2022/2464, also known as **the Corporate Sustainability Reporting Directive (CSRD)**, introduced a new and broader sustainability reporting framework for companies at European level. Entering into force in January 2023, the CSRD aims to enhance the transparency, comparability and reliability of environmental, social and governance information by introducing common sustainability reporting standards for all European companies, namely the **European Sustainability Reporting Standards (ESRS)**.

In Italy, the CSRD was transposed by **Legislative Decree No. 125 of 6 September 2024**, which established the procedures for the application of the European Directive at national level. The decree, which came into force on 25 September 2024, confirmed the gradual application of reporting requirements starting in 2025 (with reference to the 2024 fiscal year) for large companies already subject to previous legislation on the matter, and subsequently extending over the following two years to all large companies and listed SMEs.

On 26 February 2025, the European Commission published the so-called **Omnibus Packages**, consisting of two sets of regulatory proposals aimed at simplifying certain sustainability reporting provisions within the existing European regulatory framework, including those introduced by the CSRD.

Part of these proposals was approved by the European Parliament and came into force on 17 April 2025 with **Directive (EU) 2025/794**, also known as the **‘Stop-the-clock’ Directive**, which postpones the application dates of certain obligations relating to sustainability reporting and corporate sustainability due diligence.

On 19 June 2025, EFRAG’s Sustainability Reporting Board approved plans to reduce the number of ESRS-related data points by 50% and drastically reduce mandatory disclosures on policies, actions and targets, pending approval of these plans by the European Parliament.

Through this first sustainability report, Codognotto Italia S.p.A. intends to initiate a transparent and ongoing dialogue with its stakeholders, offering a structured overview of its environmental, social and governance (ESG) performance and laying the foundations for a reporting system that will gradually consolidate over time.

The Sustainability Report provides an overview of Codognotto's sustainability performance, consistent with the scope and reference period defined in Codognotto Italia S.p.A.'s 2024 Annual Financial Report. In particular, the document communicates sustainability information relevant to **Codognotto Italia S.p.A.** for the 2024 financial year (**from 1 January 2024 to 31 December 2024**). Any limitations in scope or changes in the time frame of the data presented are duly reported in the explanatory notes.

In order to highlight the key elements in this Sustainability Report, we have chosen to focus this document on the most significant aspects of Codognotto's business. Consistent with this approach, the report does not include, at this stage, upstream and downstream operations or direct and indirect actors in the value chain. This methodological choice reflects the company's desire to adopt a progressive path of alignment with CSRD requirements, with the aim of gradually expanding the scope of reporting in future editions.

The document has been drafted to the extent necessary to ensure the comprehensibility of information relating to Codognotto's activities, as well as the other qualitative characteristics of the company referred to in ESRS 1, Appendix B, of the CSRD. The company has not availed itself of the option to omit information relating to intellectual property, know-how or the results of innovation, nor has it availed itself of the exemption from disclosing information concerning imminent developments or matters under negotiation.

The qualitative and quantitative information collected is derived from direct measurements, except for any estimates duly reported in the document and made without compromising accuracy. For this reporting exercise, no information is available on indirect emissions generated along the value chain (known as Scope 3).

As this Sustainability Report is voluntary, it does not include the information required by Article 8 of Regulation (EU) 2020/852 of 18 June 2020 (the 'Environmental Taxonomy Regulation') and Delegated Regulations (EU) 2021/2178, 2021/2139, 2023/2485 and 2023/2486. Codognotto undertakes to integrate this information within the time frame set for the entry into force of the requirements for sustainability reporting



# 1. GENERAL INFORMATION [ESRS 2]

## Our and Company Profile

Codognotto Italia S.p.A. was founded by **Attilio Codognotto** in Salgareda, in the province of Treviso, after the Second World War (1946). In an economic context of reconstruction, the company started out as a family-run road haulage business, specialising in local road services for industry in the Veneto region. In the decades that followed, Codognotto grew alongside the industrial transformation of the north-east. In the 1970s and 1980s, it expanded its activities nationwide, gradually developing a more structured operational network and launching its first international connections. Management remained firmly in the hands of the family, which consolidated a corporate culture focused on reliability, hard work and direct customer relations. With the arrival of the 1990s and the opening of European markets, the company began a process of internationalisation, opening operational branches across borders and strengthening its ability to offer logistics services on a continental scale. The turning point came in the **2000s**, when Codognotto began to structure itself as **international group**, investing in new locations,

## History

**1946**

Founding of Codognotto

**1975**

Establishment of The Codognotto Group Holding

**1992**

Launch of intermodal transport operations with wagons handling

**2009**

The Sea and Air division is established

**2016**

Annual revenue >€200 million

**2020**

Annual revenue of €307 million

**2024**

Codognotto Group annual revenue of €380 million

digital technologies and intermodal solutions.

The following decade was characterised by rapid growth. **Between 2005 and 2015**, Codognotto expanded its presence to more than 10 countries, extending its network into Eastern Europe. At the same time, the company invested in a modern fleet and a management structure capable of operating on a global scale, without losing the local roots that have always distinguished it.

During 2024, the Red Sea crisis represented a potential disruption to Mediterranean routes. To address this situation, Codognotto introduced a new China-Milan rail service as a strategic alternative, leveraging its expertise in intermodality to ensure uninterrupted services for its customers. Furthermore, in the same year, Codognotto announced the opening of a branch in Dubai, in the United Arab Emirates. This strategic expansion marks a significant milestone in the company's global growth and underlines its commitment to serving customers with unparalleled efficiency and effectiveness in the Middle East region.

Codognotto Italia S.p.A. stands out for its ability to offer tailor-made and flexible solutions covering the entire logistics and transport value chain. With a widespread presence in Europe, Asia and the Middle East, the company supports businesses of all sizes and in all sectors, assisting them in the daily and strategic management of logistics flows with an approach focused on efficiency, sustainability and innovation.

In 2024, Codognotto recorded a turnover of €206 million, with an average of 275 employees, 14 operational sites across Europe and a fleet of approximately 1,500 vehicles. A constantly evolving company, it has transformed itself from a local family business into an international logistics operator, with an identity firmly anchored in its original values of practicality, commitment and entrepreneurial vision.

Codognotto supports its customers in transport matters, both in national and international markets, and through daily interaction, simplifies and resolves even unplanned situations. Thanks to its dynamism, it creates synergies with existing companies and, by strengthening its presence across the territory, through its own branches or subsidiaries, it is able to bridge distances and thus offer **precise and punctual services**. Codognotto supports customer projects of any size and across all product sectors, offering customised and targeted solutions. Its strength lies in its ability to offer reliable, growth-oriented solutions and to integrate transport, logistics and operational consulting into a single service platform. With an international team, a strategic vision and a concrete commitment to innovation and sustainability, Codognotto confirms its position as a key partner for companies that want to successfully meet the challenges of global logistics.

In addition to road transport, Codognotto also offers **intermodal solutions and integrated logistic** services through its own warehouses and facilities, supporting customers that intend to outsource logistics management (e.g. raw material transport, end-of-line management, warehousing and distribution), either partially or completely.

Furthermore, Codognotto is able to offer a wide range of **international sea and air freight and groupage services**, managing all the required procedures and paperwork.

Codognotto offers a comprehensive 360° service which, combined with its internal policies, has enabled the group to become a partner of several major multinationals.



In the sea and air segment, the company offers a comprehensive and modular service, which includes FCL (Full Container Load), LCL (Less than Container Load), groupage, direct and consolidated shipments, chartering, break bulk, RORO (Roll-on/Roll-off), as well as the management of dangerous goods (ADR) and express solutions.

Codognotto guarantees an end-to-end service that includes booking ship or air space, document management, customs support, insurance, legal advice and complete shipment tracking. Thanks to

reserved space with major international carriers and a network of selected partners, the company is able to offer reliable, timely and competitive solutions, even for complex or high-value goods.



The **integrated logistics** offering is developed through a flexible operating model that allows for the design and implementation of customised solutions throughout the entire production chain. Services include warehousing, inventory management, packaging and distribution, with the option of operating in 3PL (Third Party

Logistics) mode. The warehouses are strategically located and equipped with advanced digital systems for real-time flow management, ensuring visibility, control and cost optimisation. The aim is to simplify processes, reduce inefficiencies and create added value for the customer, transforming logistics into a competitive advantage.

In the **land transport** sector, Codognotto offers road and intermodal solutions, both full truckload (FTL) and less than truckload (LTL), as well as national and international groupage services. The company has an extensive and reliable logistics network, supported by a modern fleet and qualified partners, capable of guaranteeing punctuality, safety and flexibility. Particular attention is paid to environmental sustainability, with the adoption of alternative fuels such as HVO (Hydrotreated Vegetable Oil), the optimisation of routes and the use of technologies to reduce emissions. Intermodality is a strategy to the decarbonisation of the sector.



# Governance e Business model

(GOV-1; GOV-2; GOV-3; GOV-4; GOV-5; SBM-1)

Codognotto adopts a traditional corporate governance model. The main corporate bodies are therefore: **the Board of Directors, the Board of Statutory Auditors and an Independent Auditing Firm** responsible for auditing the accounts.

COMPOSITION OF GOVERNING BODIES BY GENDER	31 December 2024		
	Women	Man	Total
Board of Directors	/	5	5
Board of Statutory Auditors	2	1	3
TOTAL	2	6	8

COMPOSITION OF GOVERNING BODIES BY AGE GROUP	31 December 2024			
	< 30 years	30-50 years	> 50 years	Total
Board of Directors	-	-	5	5
Board of Statutory Auditors	-	2	1	3
TOTAL		2	6	8

The Board of Directors of Codognotto Italia S.p.A. consists of five members: two with executive duties and three without executive duties, one of whom is independent.

In addition to these bodies, mention should be made of the Independent Auditors, appointed by the Shareholders' Meeting until approval of the 2026 Consolidated Financial Statements, and the Supervisory Body (SB), responsible for compliance with and adequacy of the 231 Organisational Model.

The Supervisory Body, appointed by the Board of Directors for a three-year term in the configuration defined during the last revision of the Model, consists of three members, two external and one internal. This body is responsible for receiving and managing reports of any conduct that does not comply with the Model or potential deficiencies in controls and, if requested, recommends appropriate measures to be taken by the company's bodies.

Currently, no committees or individuals within the Board of Directors have been identified with specific responsibilities for monitoring the impacts, risks and opportunities related to sustainability issues.

The governance processes for monitoring, managing and controlling impacts, including those related to sustainability, are the responsibility of the Board of Directors, which is supported, for this purpose, by the managers of the management systems implemented.

The Board of Directors will approve the annual Sustainability Report in its entirety. At present, therefore, the flow of information on sustainability aspects to the administrative, management and control bodies is reflected in the preparatory stages of drafting the sustainability document.

Codognotto has not currently set specific sustainability-related targets within the incentive systems and remuneration policies for members of the administrative, management and control bodies.

**Due diligence refers** to the process through which a company identifies, prevents, mitigates and makes transparent the management of negative impacts – current or potential – that its activities may have on the environment and people. This principle is applied through the adoption of targeted policies, operational tools and control systems, which over time can converge into a formalised due diligence procedure that describes and systematises the approach adopted. This process can be integrated into broader corporate risk management frameworks. Although Codognotto has not yet adopted a structured and comprehensive due diligence procedure, it has **implemented a number of tools consistent with the essential steps required by this approach.**

The following table provides an overview of the sections of this Sustainability Report that reflect the main elements of the due diligence process, thus **offering an integrated view of the documentation supporting** the company's commitment in this area.

KEY ELEMENTS OF THE PROCESS	SECTIONS OF THE SUSTAINABILITY REPORT
Integrating due diligence into corporate governance, strategy and business model	<ul style="list-style-type: none"> <li>• Role of the administrative, management and control bodies (GOV-1);</li> <li>• Information provided to the administrative, management and control bodies and sustainability issues addressed by them (GOV-2)</li> <li>• Description of processes for identifying and assessing relevant impacts, risks and opportunities (IRO-1)</li> </ul>
Involving stakeholders in all key stages of due diligence	<ul style="list-style-type: none"> <li>• Interests and views of stakeholders (SBM-2)</li> <li>• Description of processes for identifying and assessing relevant impacts, risks and opportunities (IRO-1)</li> </ul>
Identify and assess negative impacts	<ul style="list-style-type: none"> <li>• Description of the process for identifying and assessing relevant impacts, risks and opportunities (IRO-1)</li> </ul>
Taking action to address negative impacts	<ul style="list-style-type: none"> <li>• ESRS 2 MDR-A - Paragraphs relating to remedial actions and action plans planned for each topic (E2, S1)</li> </ul>
Monitoring the effectiveness of interventions and communicating	<ul style="list-style-type: none"> <li>• ESRS 2 MDR-T - Paragraphs relating to targets for each topic (E2, S1, Entity-specific)</li> <li>• The company communicates its due diligence systems and the results achieved in its annual Sustainability Report (E1, E2, E5, S1, S3, S4, Entity-specific, G1)</li> </ul>

Transport and logistics management is at the heart of the business model of Codognotto Italia S.p.A., an international company based in Italy with operations in over 30 countries. The approach is based on three fundamental values that guide the strategy and structure the entire value chain: **efficiency, sustainability and innovation.**



**EFFICIENCY**, pursued through a widespread organisation of road freight transport services and intermodal transport, supported by digital tools for planning and optimising flows. The company's presence in Europe, Asia and the Middle East allows for integrated management of international shipments, with guaranteed delivery times and shared quality standards.



**SUSTAINABILITY**, which translates into a commitment to reducing the environmental impact of corporate mobility. Codognotto has begun the gradual replacement of diesel vehicles with more sustainable ones, promotes the use of alternative fuels (LNG, HVO) and develops logistics solutions that reduce empty runs. In addition, through projects for the creative reuse of company materials, it supports social inclusion and circularity, in collaboration with third sector organisations.



**INNOVATION**, understood as a lever for improving operational efficiency and service quality. Codognotto invests in the digitalisation of logistics processes and the adoption of technologies for real-time monitoring, goods traceability and automation of activities

The model is integrated with Codognotto's strategic objectives: to provide competitive and responsible logistics solutions, strengthen its international presence and contribute to the sustainable transition of the supply chain through careful management of resources and relations with the local area.

# Materiality analysis

## Identification and involvement of stakeholders

(SBM-2; SBM-3)

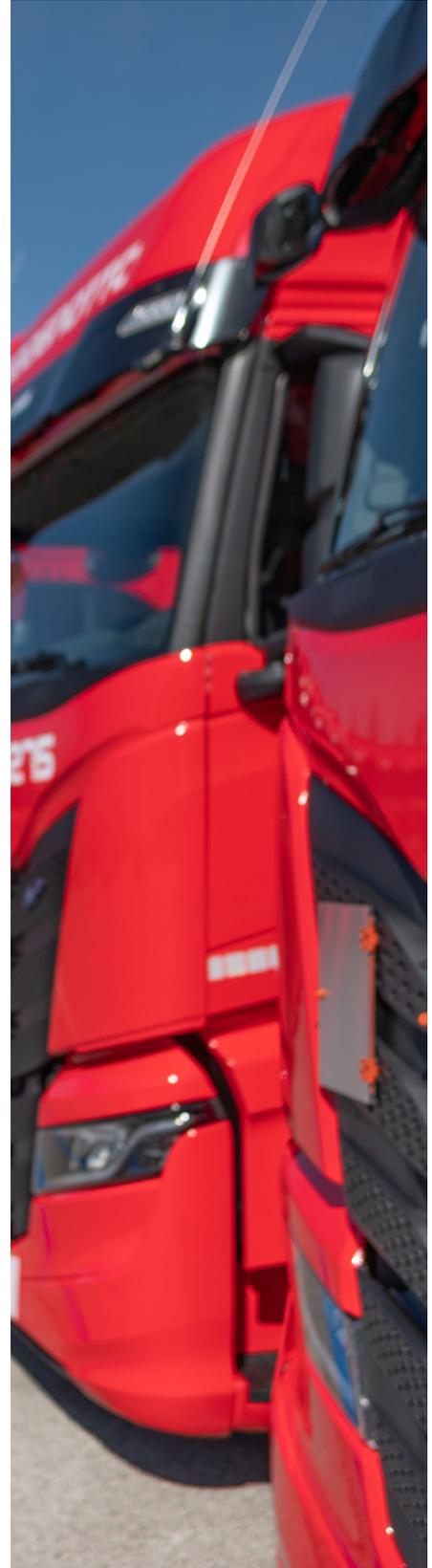
Maintaining a constant, **solid and transparent relationship with its stakeholders** is the basis of the dialogue and engagement process that Codognotto undertakes with the economic and social context in which it operates.

Codognotto recognises as stakeholders all those entities (institutions, organisations, groups or individuals) that can, more or less directly and to varying degrees, influence or be influenced by the company's activities. Since the needs and priorities expressed by different stakeholder groups may be extremely varied and heterogeneous, a proper understanding of these expectations is of primary importance in order to:

- manage potential critical issues in advance;
- define appropriate actions in response to the interests identified;
- identify the most effective communication and engagement channels for interacting with the various stakeholders.

The commitment to progressively develop a corporate culture focused on creating shared value for stakeholders is reflected in the wide range of dialogue channels adopted by Codognotto to interact effectively with them. The system of communication and engagement tools in place allows for constant interaction between the parties and effective monitoring of issues directly or indirectly related to sustainability.

Below are the categories of stakeholders with whom Codognotto interacts and the related dialogue tools.



STAKEHOLDER CATEGORY	MAIN METHODS OF DIALOGUE AND INVOLVEMENT
<b>Employees</b> (office staff, drivers, maintenance workers, labourers, technicians, administrative staff, etc.)	<ul style="list-style-type: none"> <li>• Continuous training</li> <li>• Operational meetings</li> <li>• Company climate survey</li> <li>• Intranet and internal communication (internal magazine "Codognotto Life")</li> <li>• Confidential channel and e-mail address for reporting under Article 231</li> </ul>
<b>Management and Executives</b>	<ul style="list-style-type: none"> <li>• Continuing education</li> <li>• Strategic meetings</li> </ul>
<b>Customers/Users</b> (passengers, organisations, public transport users, etc.)	<ul style="list-style-type: none"> <li>• Website</li> <li>• Customer satisfaction questionnaires</li> <li>• Help desks and reporting channels</li> <li>• Social media channels</li> <li>• Information campaigns</li> </ul>
<b>Suppliers and Partners</b>	<ul style="list-style-type: none"> <li>• Website</li> <li>• Audits and verifications</li> <li>• Definition of quality standards</li> </ul>
<b>Community</b> (Non-profit organisations, schools, universities, etc.)	<ul style="list-style-type: none"> <li>• Website</li> <li>• Organisation of local events (e.g. sustainable mobility projects)</li> <li>• Meetings with citizens' committees</li> <li>• Dialogue with schools, universities and research centres</li> </ul>
<b>Trade union representatives</b>	<ul style="list-style-type: none"> <li>• Regular round-table discussions</li> <li>• Dialogue on safety and contracts</li> <li>• Sharing welfare plans</li> </ul>
<b>Public Administration and Regulatory Authorities</b> (central and local PPAA, ANAV, ANAC, ARPA, ISPRA, etc.)	<ul style="list-style-type: none"> <li>• Website</li> <li>• Regular meetings with the relevant organisational structures</li> <li>• Collaboration on monitoring and authorisations</li> </ul>
<b>Media</b>	<ul style="list-style-type: none"> <li>• Website</li> <li>• Press releases</li> <li>• Participation in events</li> <li>• Presence in local and national media</li> </ul>

# Impact Materiality Analysis

(IRO-1; IRO-2)

The double materiality analysis is the starting point for determining the information to be disclosed in the Sustainability Report. In 2024, Codognotto carried out its first impact materiality analysis as a preliminary exercise, with a view to future alignment with the disclosure requirements set out in the ESRS standards on double materiality.

The double materiality analysis required by these standards aims to identify relevant issues from a

dual perspective:

- **impact materiality**, which consists of assessing the actual or potential impacts that the company's activities generate on the economy, the environment and people (inside-out approach);
- **financial materiality**, based on the assessment of risks and opportunities linked to ESG factors that may positively or negatively influence Codognotto's economic and financial performance (outside-in approach).

The **materiality analysis** process carried out by Codognotto made it possible to identify the impacts that are relevant to the company. All the impacts identified are covered by the ESRS reporting requirements, with the exception of the topic of 'Innovation and digitalisation', which is dealt with in specific chapters as entity-specific disclosures

The sustainability topics on which Codognotto focuses its management, monitoring and planning efforts were therefore identified based on the relevance of the actual or potential impacts generated by the company's activities on the ESG sphere. The impact materiality analysis conducted as part of this exercise directly involved only a selected group of internal company stakeholders and was structured into the following four main phases:

#### PHASE 1

Identification of potentially material issues

**Understanding the legal** and regulatory context in which Codognotto Italia S.p.A. operates and analysing its business models and sectors of activity. Identification of **ESRS issues potentially relevant to Codognotto Italia S.p.A.**, based on the list of aspects set out in Appendix A of ESRS 1 and on a benchmark analysis conducted on a sample of competitor companies

#### PHASE 2

Identification of impacts

Identification of impacts (positive and negative, actual and potential) related to ESG issues potentially relevant to Codognotto

#### PHASE 3

Impact assessment

Assessment of the **materiality of the impacts** associated with potentially material issues identified for Codognotto Italia S.p.A.

#### PHASE 4

Identification of relevant ESG issues

Processing and aggregation of results, and **identification of ESG issues related to impacts** relevant to Codognotto Italia S.p.A.

### *Phase 1: Identification of potentially material issues*

The preparation of the materiality analysis, in its initial phase, was characterized by a **sector analysis** carried out with the aim of identifying the environmental, social and governance issues most relevant to Codognotto, considering the activities carried out, commercial relationships, the sustainability context in which the company operates and the expectations of the relevant stakeholders. This preliminary analysis included a review of internal documents, policies and management systems, as well as a series of interviews with key company departments, aimed at complementing the document analysis

The context analysis was further enriched by a **benchmarking exercise** conducted on some of Codognotto's competitors, aimed at understanding the positioning of other players and main sustainability trends in the relevant sectors. This analysis took into account the list of sustainability topics covered by the thematic ESRS, broken down into themes, sub-themes and sub-sub-themes<sup>1</sup>.

The sustainability issues identified through this process were then linked to impacts directly attributable to the activities of Codognotto Italia S.p.A.

<sup>1</sup> As per Application Requirement 16, ESRS 1, of Delegated Regulation (EU) 2023/2772.

## *Phase 2: Identification of Impacts*

For each theme identified in the previous phase, the impacts generated by the company's activities were identified with reference to the ESG dimension. The analysis considered positive and negative impacts, both current and potential, based on the issues reported in ESRS 1 and the results of the sector benchmark.

The identified impacts were subsequently validated by company representatives, with the aim of enriching the list of potentially relevant issues, based on in-depth knowledge of the business context. The validation process was further strengthened by the active involvement of company management, which contributed to reinforcing the strategic alignment of the identified issues, ensuring that they reflected the company's priorities and stakeholder expectations.

## *Phase 3: Impact assessment*

The impacts were assessed by **internal stakeholders, representing the corporate functions** of Codognotto Italia S.p.A., through a questionnaire. To determine the materiality of each impact, stakeholders assigned a score to the following parameters:

- the **relevance** of the impact, defined as the combination of the extent of the effects generated (negative or positive), the number of stakeholders affected and, in the case of negative impacts, the possibility of remediation;
- the **likelihood** of the occurrence of the impact.

The overall assessment of each impact was calculated as the product of the weighted average of the scores assigned to the relevance and likelihood of occurrence of the impact itself. The impact materiality threshold was identified as the average value of the assessments of all impacts.

## *Stage 4: Identification of relevant ESG issues*

Each impact with an overall assessment above the defined threshold was considered relevant. Consequently, each sustainability issue related to at least one relevant impact was also deemed relevant and therefore prioritized for reporting purposes. The resulting sustainability issues reflect the themes and sub-themes set out in the ESRS Standards, with a view to progressive alignment with a CSRD-compliant approach.

Following the assessment of potentially relevant sustainability issues emerging from the benchmark analysis, 12 issues were identified as relevant. Codognotto therefore discloses information based on the corresponding relevant ESRS thematic disclosures, with the exception of the topic of "Innovation and digitalisation", which is covered in specific chapters as entity-specific disclosures.

The entire process is concluded with a comparison and validation phase carried out by the Management. In addition, the analysis will be subject to periodic review to ensure that it is continuously updated to adequately reflect the changes that the company will undergo over time.

## Relevant ESG topics

The following table presents, for each relevant topic, the associated impacts, the nature of the impact (positive/negative) and its timing (actual/potential).

ESRS	TOPIC	IMPACTS	Positive/ Negative	Actual/ Potential
E1	Climate Change Adaptation	Progressive adaptation of infrastructure, logistics sites and vehicle fleet to address climate change, increasing resilience and safeguarding employment	+	Potential
	Emissions Reduction	Adoption of transport policies that promote full loads and shorter journeys	+	Actual
		Reduction of CO <sub>2</sub> emissions through the adoption of low-emission vehicles	+	Actual
	Sustainable Energy Management	Use of renewable energy sources, resulting in reduced consumption	+	Potential
E2	Air Pollution	Emissions of atmospheric pollutants into the air resulting from service delivery, contributing to air pollution and the deterioration of the quality of life of the local community	-	Actual
E5	Waste Reduction	Reduction in the use of non-recyclable packaging materials in service delivery	+	Actual
S1	Creation and maintenance of Employem <sup>n</sup>	Guarantee of secure and decent employment, including through the adoption of stable employment contracts in collaboration with trade unions	+	Actual
		Lack of adequate remuneration policies aimed at improving employees' purchasing power, resulting in a reduction in workforce well-being	-	Actual
	Occupational Health and Safety	Optimisation of working hours to achieve a better work-life balance	+	Actual
	Training and Development of the Workforce	Reduction in work-related stress levels reported by drivers following the optimisation of business travel	+	Potential
S3	Relationship with the Community	Reduction of youth unemployment in the local area through internship and traineeship opportunities that support young people entry into the labour market	+	Potential
S4	Active Listening and Customer Satisfaction	Meeting customer needs in terms of quality and speed of the services offered by the company, through proactive engagement and listening to relevant stakeholders	+	Potential
Entity-specific	Innovation and Digitalisation	Greater efficiency in service delivery through increased investments in intermodal solutions and the adoption of advanced digital solutions	+	Actual
G1	Business Ethics and Integrity	Promotion of strong ethical principles and responsible business conduct that protects the local community, employees, competitors and other stakeholders involved in the company's activities	+	Actual
	Respect for Customer Privacy	Enhanced privacy protection through the proper management of personal data flows relating to end users, thanks to the adoption of secure systems that balance service quality with the necessary level of confidentiality	+	Actual
	Suppliers Relationship Management	Responsible and timely management of payments, ensuring that the supply chain does not experience disruptions that could negatively affect service delivery	+	Potential
		Better working conditions along the value chain through partnerships with certified suppliers	+	Potential

Please note that further details on the policies and commitments made with regard to relevant issues, the actions taken to manage them and the monitoring of their effectiveness are provided in the relevant chapters.

With regard to the list of disclosure requirements fulfilled by Codognotto in preparing this Sustainability Report, based on the results of the impact relevance assessment, please refer to the 'ESRS Content Index' section at the end of the document.

# Management systems and certifications

(MDR-P; G1-1)

Codognotto's policies for each relevant sustainability issue are designed to prevent, mitigate and remedy actual and potential impacts; reporting on actions and resources is provided for each ESRS theme in the following pages.

DOCUMENT	DESCRIPTION OF KEY CONTENTS	RECOGNISED INTERNATIONAL TOOLS	ACCESSIBILITY
Code of Ethics	<ul style="list-style-type: none"> <li>- Core ethical values</li> <li>- Principles of conduct in relations with the various stakeholders, in the handling of confidential information and in other relevant circumstances.</li> <li>- Implementation procedures and sanctions</li> </ul>	D.Lgs 321231 del 2001	Company Website
Integrated Quality, Environmental and Health and Safety Policy	<ul style="list-style-type: none"> <li>- Definition of principles, objectives and related responsibilities that the company undertakes to pursue for the management of quality, the environment and health and safety in the workplace, including across the supply chain</li> </ul>	ISO 9001 ISO 14001 ISO 45001 ISO 28000	Company Website

**Management systems and certifications** are essential tools for Codognotto to ensure effective management, constant control and continuous improvement. These tools ensure compliance with current regulations and internal quality standards, while maintaining a focus on aspects of value to society.

**Through periodic audits and certifications** by Enli Lerzi, the company demonstrates the effectiveness of its activities, strengthening the transparency and reliability of the process. Below are the main certifications held by the company.

STANDARD	DESCRIPTION
<b>ISO 9001:2015 Quality Management System</b>	Defines the requirements for a quality management system, focusing on customer satisfaction, process management and continuous improvement.
<b>ISO 14001:2015 Environmental Management System</b>	Defines the requirements for an environmental management system that emphasises continuous improvement and a "beyond compliance" approach.
<b>ISO 45001:2023 Occupational Health and Safety Management System</b>	Specifies the requirements for an effective occupational health and safety management system, with a focus on continuous improvement
<b>ISO 28000:2022 Supply Chain Security Management System</b>	Provides guidance on managing critical issues and potential threats throughout all stages of the supply chain, such as fraud, piracy and counterfeiting
<b>ISO 14064-1:2019 Organisational Carbon Footprint (GHG Accounting)</b>	Defines the principles and requirements for designing and reporting GHG (greenhouse gas) inventories at the organisational level and thus defining a specific carbon management policy aimed at reducing emissions and achieving carbon neutrality.

# 2. ENVIRONMENTAL INFORMATION

## Climate change and pollution [ESRS E1 - ESRS E2]

(E1-1; E1-2; E1-3; E1-4)  
(E2-1; E2-2; E2-3)

Throughout 2024, Codognotto continued its commitment to protecting and safeguarding the environment through its **Sustainability Reporting Project**, aimed at supporting a gradual transformation of the company towards an increasingly sustainable development model. The environmental benefits of increasingly sustainable logistics represent a solid foundation, which Codognotto has decided to complement with choices and policies aimed at building excellence in the ESG field. The Sustainability Project aims to communicate to all stakeholders Codognotto's commitment to and value of sustainability, highlighting the objectives the company has set itself and the goals it will achieve over time.

Codognotto has drawn up a quality management plan for the **energy transition**, but has not yet defined a climate change mitigation transition plan including planned and measurable actions.

The decarbonisation levers identified include:

- use of alternative fuels;
- use of electric vehicles;
- reduction and elimination of fossil fuels in factories;
- greater use of intermodality

Although it does not have a formal policy specifically dedicated to climate change mitigation and adaptation, Codognotto adopts an approach geared towards continuous improvement in the management of environmental aspects, with the aim of reducing negative impacts and improving its performance. The company adopts a strategy aimed at counteracting negative impacts on the environment by limiting all sources of pollution, recycling waste from its activities and using environmentally friendly consumables and spare parts.

Its commitment to environmental issues is demonstrated not only by the Environmental Management Systems implemented (**ISO 14001:2015 Environmental Management System and ISO 14064-1:2019-Carbon Footprint of Organisations** (GHG Accounting)), but also by the Integrated Policy, which includes commitments aimed at reducing environmental impacts to protect ecosystems and biodiversity, and at constantly optimising the use of resources.

The company's activities are carried out with the aim of minimising all types of emissions, based on the technologies available. Codognotto's environmental commitment translates into the adoption of operating procedures, monitoring and measurement systems, in line with its strategic objectives aimed at preventing environmental damage, accidents or penalties, ensuring a continuous improvement approach to environmental matters.

In order to ensure transparent management, in line with the defined objectives and in compliance with regulations, Codognotto uses a set of procedures based on the respective **Environmental Analyses**. As part of these analyses, the significance of environmental impacts, risks and opportunities is assessed according to criteria of severity, scale and frequency of events, taking into account their controllability, applicable legal requirements and the expectations of stakeholders, local communities, employees and the public administration. In particular, the process of identifying the impacts, risks and opportunities related to pollution was conducted through environmental analysis of the company's sites certified according to ISO 14001, specifically the plants in Salgareda, Gorizia and Mantua.

At a strategic level, Codognotto is gradually shifting its activities towards **intermodal transport** solutions, with the aim of reducing greenhouse gas emissions associated with logistics. Continuous investment in intermodality allows the company to offer equivalent services with a significantly lower environmental impact. In 2024, intermodal transport accounted for approximately 25% of Codognotto's total transport, demonstrating the company's concrete commitment to promoting more sustainable, resilient and efficient logistics. In addition to the environmental benefits, intermodality also has a positive social impact: reducing the number of kilometres travelled by road helps to improve drivers' quality of life, reducing driving stress and promoting greater safety at work. Furthermore, less heavy road traffic means a lower risk of road accidents, with positive effects on public safety and the liveability of the areas concerned.

The fleet is constantly being renewed: most of the road tractors comply with Euro 6 standards and are equipped with the latest GPS systems, which reduce journey times and unused trailer space, helping to deliver more goods quickly and safely.

At the same time, the company promotes the use of **alternative fuels** with low environmental impact, such as HVO and bio-LNG, while recognising the current lack of effective traceability systems to monitor their use.

### HVO (Hydrotreated Vegetable Oil)

HVO (Hydrotreated Vegetable Oil) is a new generation biofuel produced by hydrogenating vegetable oils or animal fats. Unlike traditional biodiesel, HVO has a chemical composition very similar to fossil diesel, but with significantly lower emissions of CO<sub>2</sub>, particulate matter and nitrogen oxides. For a logistics and transport company, HVO represents an immediate and concrete solution to reduce the environmental impact of its fleet without having to invest in new vehicles or infrastructure. In fact, it can be used in conventional diesel engines without modification, delivering similar performance to diesel but with a significantly lower carbon footprint. Adopting HVO allows the company not only to contribute to the energy transition, but also to respond to growing demands for sustainability from customers, partners and institutions.

Codognotto's goal is to convert its fleet to HVO100, not only to reduce its carbon footprint, but also to set new standards for operational efficiency:

- Up to 90% reduction in CO<sub>2</sub>eq emissions
- Exceptional performance in cold weather conditions: HVO offers superior performance at low temperatures, ensuring reliability in all

climates.

- Cleaner combustion: the high cetane number in biofuel ensures efficient combustion, reducing engine noise and particulate emissions.
- Free of harmful compounds: unlike traditional diesel, HVO does not contain harmful aromatic or polycyclic compounds, making it cleaner for both engines and the environment.

Codognotto's fleet, purchased entirely after 2020, is fully equipped to use HVO100. The integration of HVO100 into the company's operations underlines Codognotto's role as a reliable partner for companies aiming to achieve their sustainability goals. Through the adoption of HVO and other clean technologies, Codognotto is leading the way towards a greener future for the logistics sector.

### Bio-LNG (liquefied biogas)

IBio-LNG (liquefied biogas) is a renewable fuel produced through the liquefaction of biomethane, which is obtained from the anaerobic digestion of organic biomass such as agricultural waste, food waste or sewage sludge. Once refined and cooled to -160°C, biomethane becomes bio-LNG, a sustainable alternative to fossil liquefied natural gas (LNG), with the advantage of being fully

renewable and capable of reducing CO<sub>2</sub> emissions by up to 95% over its life cycle. For Codognotto, bio-LNG represents a strategic solution to decarbonise its long-haul heavy fleet, thanks to its greater range compared to traditional fuels and its compatibility with existing LNG

vehicles. Furthermore, its use allows access to tax incentives, enhances the company's sustainability profile and actively contributes to the transition to a circular economy by valorising waste as an energy resource.

The company has also launched ongoing **training programmes** for drivers, with the aim of promoting efficient driving, which reduces fuel consumption and emissions.

With the launch of this Sustainability Report, Codognotto Italia S.p.A. has laid the foundations for the progressive definition of specific objectives that can outline the path towards ever greater emissions reduction and actively contribute to climate change mitigation. In parallel, maintaining Environmental Management System certifications remains a key priority for the company.

# Energy consumption and GHG emissions

(E1-5; E1-6; E1-7; E1-8)

As at 31 December 2024, Codognotto recorded total energy consumption of **19,143 MWh** for the conduct of its business, of which **34% came from renewable sources**. Specifically, 723 MWh of electricity consumed came from renewable sources and 5,722 MWh came from the consumption of fuels from renewable sources such as biodiesel and biogas. Energy consumption from fossil fuels, amounting to 12,698 MWh (66% of total energy consumption), derived from the use of natural gas for heating offices and operational activities, the combustion of diesel, petrol and methane for the vehicle fleet, and electricity purchased from non-renewable sources.

ENERGY CONSUMPTION (MWh) <sup>2</sup>	2024
Consumption of crude oil-based fuels and petroleum products (diesel, petrol)	7.061
Consumption of natural gas and methane fuel	4.490
Electricity consumption from the national energy mix	1.147
<b>Total energy consumption from fossil fuels</b>	<b>12.698</b>
<b>Share of fossil sources in total energy consumption</b>	<b>66%</b>
Consumption of fuels from renewable sources (biodiesel and biogas)	5.722
Electricity consumption from renewable sources with guarantees of origin	723
<b>Total energy consumption from renewable sources</b>	<b>6.445</b>
<b>Share of renewable sources in total energy consumption</b>	<b>34%</b>
<b>Total energy consumption (MWh)</b>	<b>19.143</b>

The following table shows the greenhouse gas (GHG) emissions produced by Codognotto in 2024, distinguishing between direct emissions, attributable to internal operational activities (Scope 1), and indirect emissions, linked to the purchase and consumption of electricity (Scope 2).

<b>GROSS GHG EMISSIONS (tCO<sub>2</sub>eq)</b>	<b>2024</b>
<b>Gross Scope 1 GHG emissions<sup>3</sup></b>	<b>2.710,01</b>
Consumption of crude oil-based fuels and petroleum products (diesel, petrol)	1.792,73
Consumption of natural gas and methane fuel	917,28
<b>Gross Scope 2 GHG emissions (location-based)<sup>4</sup></b>	<b>395,27</b>
<b>Gross Scope 2 GHG emissions (market-based)<sup>5</sup></b>	<b>506,06</b>
<b>Total GHG emissions (location-based)</b>	<b>3.105,28</b>
<b>Total gross GHG emissions (market-based)</b>	<b>3.216,07</b>

During 2024, Codognotto generated a total of **2,710.01 tonnes of CO<sub>2</sub> equivalent (tCO<sub>2</sub>eq)** as **direct Scope 1 emissions**, mainly attributable to the combustion of fossil fuels for operational activities and company mobility.

**Indirect Scope 2 emissions**, linked to total purchased electricity consumption, amounted to **395.27 tCO<sub>2</sub>eq** when calculated according to the **location-based** criterion, which reflects the average national energy mix, and to 506.06 tCO<sub>2</sub>eq according to the market-based approach, which considers the specific characteristics of the energy actually purchased on the market.

Overall, the total emissions generated by Codognotto (Scope 1 + Scope 2) amount to 3,105.28 tCO<sub>2</sub>eq according to the location-based method and 3,216.07 tCO<sub>2</sub>eq according to the market-based method.

For this reporting exercise, GHG emissions generated along the value chain (known as Scope 3) were not calculated. The company is committed to measuring and monitoring its total GHG emissions, including Scope 3 emissions, for future reporting exercises.

The company does not currently apply internal carbon pricing systems.

In the transport sector, in which Codognotto operates, emissions from fuel combustion are one of the main sources of environmental impact. To address this challenge, the company has begun a transition to alternative fuels with a lower impact, such as BioLNG and HVO, gradually reducing its use of traditional diesel fuel.

The fleet is kept in optimal condition through scheduled maintenance and periodic inspections, in accordance with current regulations. In the event of anomalies that could compromise the environmental performance of the vehicles, the company promptly takes the necessary measures to restore efficiency. These practices, combined with the adoption of GPS technologies to optimise routes, contribute to improving operational sustainability and reducing the overall impact of transport activities.

<sup>3</sup> The emission factors used to calculate Scope 1 tCO<sub>2</sub>e are taken from the UK Government GHG Conversion Factors for Company Reporting (version 2024) document, published by the UK Department for Energy Security and Net Zero (previously developed by DEFRA). This document is recognised for its regular updates, high data quality and broad coverage of energy sources, which is why it is widely adopted outside the UK to derive energy consumption and Scope 1 emissions.

<sup>4</sup> The emission factors used to calculate Scope 2 tCO<sub>2</sub>eq according to the location-based approach are taken from Report 418/2025 published by ISPRA (2025). It should be noted that the data provided by ISPRA are expressed exclusively in CO<sub>2</sub> and do not include other greenhouse gases in carbon dioxide equivalent (CO<sub>2</sub>e). For consistency and clarity, the unit of measurement CO<sub>2</sub>e has been retained in the text, given the negligible impact of greenhouse gases other than CO<sub>2</sub> in electricity production.

<sup>5</sup> The emission factors used to calculate Scope 2 tCO<sub>2</sub>eq according to the market-based approach are taken from AIB's 'European Residual Mixes' (2022, 2023, 2024). It should be noted that the data provided by AIB are expressed exclusively in CO<sub>2</sub> and do not include other greenhouse gases in carbon dioxide equivalent (CO<sub>2</sub>e). The text uses CO<sub>2</sub>e as the unit of measurement to ensure consistency and clarity, given the negligible impact of greenhouse gases other than CO<sub>2</sub> in electricity production.

# Resource Use and Circular Economy

## [ESRS E5]

(E5-1; E5-2; E5-3; E5-5)

The use of raw materials and natural resources, and in particular the responsible production and management of waste, are environmental factors that are taken into account in Codognotto's decision-making and management processes, as well as in the environmental protection commitments set out in the Integrated QHSSE Policy.

Codognotto also applies environmental policies aimed, where relevant, at reducing the use of virgin resources, favouring the use of secondary resources and the adoption of renewable resource procurement practices. A concrete example is the use of vehicles powered by alternative fuels.

With regard to Codognotto's business, waste production mainly originates from maintenance activities carried out in workshops and logistics activities in warehouses, while the contribution to waste production associated with other company activities can be traced back to the production of waste similar to urban waste.

The main materials resulting from the operational process are: workshop waste, paper, plastic, wood, glass and mixed waste. Currently, no materials or packaging have been identified that are specifically designed according to circular economy principles such as durability, reusability, reparability or recyclability. However, the company regularly monitors the types of waste in order to progressively improve the environmental management of its processes.

In 2024, Codognotto produced a total of **521 tonnes of waste**. Of this, approximately **1.01%** consisted of **hazardous waste**, while **almost all (98.6%)** of the waste was sent for **other recovery operations**.

WASTE GENERATED (Kg)	2024						TOTAL WAST GENERATED
	Waste sent for Recycling/Recovering			Waste sent for Disposal			
	Recycling	Other Recovery Operations	Total Waste Recovered	Landfill Disposal	Other Disposal Operations	Total Waste Disposed	
Hazardous Waste	-	5.246	5.246	-	-	-	5.246
Non-Hazardous Waste	-	508.829	508.829	-	7.300	7.300	516.129
<b>Total Waste Generated</b>	-	<b>514.075</b>	<b>514.075</b>	-	<b>7.300</b>	<b>7.300</b>	<b>521.375</b>

Codognotto has launched initiatives aimed at reducing the use of resources and promoting the circular economy, in line with the commitments expressed in its QHSSE Policy.

Key actions include:

- **Regeneration of tyres** used on company heavy vehicles, with the aim of extending their life cycle and reducing the use of new resources;
- The '**Codognotto reuse**' project in collaboration with '**Ricrearti**', aimed at the creative reuse of materials no longer used in logistics processes;
- **Reuse of airbags** for load securing, with a view to reducing single-use materials and optimising available resources.

# 3. SOCIAL INFORMATION

## Own Workforce [ESRS S1]

Workforce management (S1-1; S1-2; S1-3; S1-4; S1-5; S1-17)

Codognotto adopts an approach geared towards conscious workforce management, in particular through onboarding, training and performance management tools.

The company recognises the importance of ensuring fair and safe working conditions that respect fundamental rights. For this reason, Codognotto has adopted a **Code of Ethics** based on the principles of legality, integrity, respect and transparency, ensuring respect for the fundamental rights of the people with whom it interacts in any capacity, protecting their physical and moral integrity and guaranteeing equal opportunities. Codognotto rejects all forms of discrimination based on age, gender, sexual orientation, health status, race, nationality, cultural background, political opinions and religious beliefs, and guarantees its employees and other collaborators safe and healthy working environments and working conditions that respect individual dignity.

In accordance with its Code of Ethics, Codognotto complies with all applicable laws for the proper conduct of its activities and supports the principles of the **Global Compact and Universal Declaration of Human Rights** established by the United Nations, as well as the Declaration on Fundamental Principles and Rights at Work issued in 1998 by the International Labour Organisation, in accordance with relevant legislation and legal practices.

During 2024, there were no incidents, complaints or serious impacts on human rights relating to Codognotto's workforce.

Currently, the company **has not adopted a structured and ongoing process** for involving the workforce in corporate decisions relating to the management of significant actual or potential impacts. However, there are some specific practices that represent a first level of listening and discussion with staff. Involvement takes place directly with individual employees, mainly through tools such as **onboarding surveys, performance management interviews** (based on feedback exchange) and **exit interviews** during the exit phase; the frequency is not regular or continuous over time, but linked to specific individual events.

Codognotto employees can report their doubts, concerns or non-compliant behaviour, even anonymously and confidentially, through communication channels set up by the company to ensure and maintain a safe, fair and respectful working environment.

In particular, the company has formalised a **Procedure for the Management of Reports – Whistleblowing** in accordance with current legislation (Legislative Decree 24/2023), accessible to all employees and collaborators. Through a dedicated platform, the system allows written or oral reports to be sent regarding illegal activities, violations of the Code of Ethics, harassment or other unethical behaviour, guaranteeing the confidentiality of the reporter's identity and protection from any form of retaliation. Pursuant to Article 4 of the Decree, the company has appointed an external consultant specifically trained and competent in whistleblowing and privacy matters as the Reports Manager. Reports can also be made by requesting a direct meeting with the Reports Manager.

Reports may be submitted through one of the internal channels established by the company. All reports

received are analysed and, where necessary, the company initiates internal investigations and resolution processes, which may include corrective measures, disciplinary actions or procedural reviews. The company regularly monitors the functioning of the listening channels it has set up in order to ensure their effectiveness, accessibility and full compliance with the principles of fairness, transparency and respect for people's rights.

Codognotto carries out targeted training, **awareness-raising and internal communication initiatives** with all its staff with the aim of promoting a safe, inclusive and continuously improving working environment.

**Training** is one of the main tools for managing impacts and risks relevant to the company. Codognotto provides its workforce with both compulsory training courses – in particular those relating to health and safety in the workplace, in compliance with current legislation – and non-compulsory training courses designed to strengthen technical, cross-disciplinary and managerial skills. These initiatives are aimed at the relevant professional categories and are updated periodically in line with regulatory, technological and organisational developments. In particular, health and safety courses are structured to respond to different levels of business risk and include theoretical and practical modules, with learning tests and annual updates.

The **dissemination of the company's policies** to the entire workforce through digital channels ensures compliance with corporate values in terms of health and safety, respect for diversity, organisational well-being and ethical behaviour.

Through these activities, in addition to ensuring access to the reporting channels mentioned above, the company guarantees the maintenance of high levels of protection and well-being for its employees. In addition, Codognotto periodically organises sustainable **team-building** activities for all employees in

### Composition and characteristics of the workforce (S1-6; S1-7; S1-8; S1-9; S1-15)

As of 31 December 2024, Codognotto Italia S.p.A. employs a total of 257 employees, 33.46% of whom are female. 97.27% of employees have a permanent contract and 95.71% have a full-time contract.

EMPLOYEES BY TYPE OF CONTRACT BROKEN DOWN BY GENDER	2024		
	Women	Men	Total
Permanent contract	85	165	250
Fixed-term contract	1	6	7
<b>TOTAL</b>	<b>86</b>	<b>171</b>	<b>257</b>
Full-time contract	77	169	246
Part-time contract	9	2	11
<b>TOTAL</b>	<b>86</b>	<b>171</b>	<b>257</b>

During 2024, there was a negative turnover rate (86 terminations) of 29.05% and a positive turnover rate (47 hires) of 15.88%.

At the end of the induction process, an evaluation survey is proposed. **Exit interviews** are also planned in the event of termination of employment, in order to gather useful feedback.

NEW HIRES AND TURNOVER <sup>6</sup>	2024			
	No. of new hires	No. of terminations	Positive turnover rate	Negative turnover rate
Turnover rates	47	86	15,88%	29,05%

Codognotto employs non-salaried workers who are part of its workforce as they perform activities similar to those of its employees. The use of this form of employment is justified during particularly busy periods or as part of the work integration process.

NON-EMPLOYEES BY TYPE OF CONTRACT BROKEN DOWN BY GENDER	2024		
	Women	Men	Total
Temporary	10	7	17
Internships	0	2	2

As of the reference date, 100% of Codognotto Italia S.p.A. employees are covered by the National Collective Labour Agreement (CCNL) for **Logistics, Freight Transport and Shipping**, thus ensuring a uniform basis of contractual protections and rights.

Two CCNLs also apply to temporary workers: the general one for remuneration and the specific one for regulatory aspects. In any case, the same economic treatment as that provided for direct employees is guaranteed, in accordance with the principles of fairness and non-discrimination.

DIPENDENTI PER FASCIA DI ETÀ	2024			
	< 30 anni	30-50 anni	> 50 anni	TOTALE
N. dipendenti	61	141	55	257

Codognotto Italia S.p.A. guarantees all its employees remuneration in line with the level and duties set out in the relevant National Collective Labour Agreement (CCNL).

In many cases, the company recognises conditions that are better than contractual standards, through the awarding of collective or individual bonuses, as well as through the allocation of additional allowances for merit or additional responsibilities. These forms of financial reward reflect the company's commitment to rewarding the contribution of its employees and promoting a motivating and meritocratic working environment.

The same conditions of fair remuneration also apply to temporary workers, who are guaranteed the same economic treatment as direct staff.

As required by Italian legislation on parental leave, all Codognotto employees are entitled to parental leave. In 2024, 100% of employees were entitled to parental leave, and 8.95% of these took advantage of it.

<sup>6</sup> Turnover rates are calculated based on the workforce at the beginning of the period.

LEAVE	2024		
	Women	Men	Total
No. of employees	86	171	257
Employees entitled to leave for family reasons	86	171	257
<b>Percentage of employees entitled to leave</b>	<b>100%</b>	<b>171</b>	<b>100%</b>
Eligible employees who took leave for family reasons	12	11	246
<b>Percentage of eligible employees who took leave</b>	<b>13,95%</b>	<b>6,43%</b>	<b>8,95%</b>

### Training and skills developmen (S1-13)

Codognotto's success is closely linked to the success of the people who are part of it; for this reason, the company fosters a culture of **continuous training** and **skills development** by providing employees with the tools, feedback and resources they need to continuously improve. The company promotes the dissemination of its organisational culture through awareness-raising activities, training and the development of employees' personal and professional skills, valuing individual characteristics in support of the company. Differences are considered an asset and, with this in mind, people are encouraged to express their ideas and talents.

During 2024, a significant part of the training focused on compliance with regulatory obligations regarding health and safety at work, contributing significantly to strengthening the corporate culture of prevention and protection of workers' health. Refresher courses were also provided for transport sector personnel and technical office employees, focusing on the latest regulatory developments in the sector.

### Health and safety in the workplace (S1-14)

All Codognotto employees are covered by an occupational health and safety system in accordance with the standards required by Italian legislation (**Consolidated Law on Safety - Legislative Decree 81/08**). The company has adopted occupational health and safety management systems in accordance with **ISO 45001**.

The management system implemented includes risk assessment, worker training, health surveillance, and the active involvement of staff through the reporting of accidents, near misses, and non-compliance. Particular attention is paid to suppliers who operate continuously at company sites, for whom the health suitability of the personnel employed and the training received are verified. The system implemented is subject to regular internal audits to ensure its effectiveness and continuous improvement.

Compliance with applicable legislation and regulations is ensured through periodic verification of the adequacy of the Policy, including with respect to the expectations of interested parties, by means of targeted internal audits. Health and safety risks arising from the tasks performed, new activities and potential emergency situations are systematically monitored with the aim of containing and reducing them.

Within its **QHSSE Policy**, Codognotto clearly defines its commitment to health and safety. The company is committed to adopting, maintaining and constantly improving an effective Management System, in line with the principles of health and safety in the workplace, environmental protection, corruption prevention, supply chain security and improvement of company performance. The protection of workers' health and safety is actively pursued through the implementation of preventive measures aimed at reducing and, where possible, eliminating accidents at work, occupational diseases and the risk of accidents.

The continuous improvement of health and safety in the workplace is also pursued through constructive collaboration based on consultation, **participation and the active involvement of staff**. Workers are trained and made aware of the need to comply with company procedures and actively participate in the system.

During the year in question, several initiatives were implemented, and others are planned for the future, in line with the objectives of the QHSSE Policy and the Management System adopted. Planned activities include updating the Risk Assessment Document (DVR) for work-related stress, conducting interviews

with a sample of workers, to be completed by July 2025. Ongoing structural measures include mandatory training on general and specific safety, depending on the role and associated risk, as well as the organisation of specific courses, including forklift truck operation, HACCP, ADR, RID, PRSES, and refresher training for supervisors, managers and RLS. Training on the driver's manual has been carried out, together with the drafting of a new version of the manual. Emergency simulations have also been conducted and maintenance work has been carried out on road markings at the company's sites.

<b>WORK-RELATED ACCIDENTS</b>	<b>2024</b>
Number of deaths due to work-related injuries and illnesses	<b>0</b>
Number of recordable accidents at work	<b>4</b>
Number of hours worked	<b>542.321</b>
<b>Rate of recordable accidents at work</b>	<b>7,37'</b>

<b>OCCUPATIONAL DISEASES</b>	<b>2024</b>
Number of recordable work-related illnesses	<b>0</b>
Number of working days lost due to injuries and deaths at work, caused by accidents and illnesses	<b>62</b>

# Affected Communities

## [ESRS S3]

(S3-1; S3-2; S3-3; S3-4; S3-5)

Codognotto recognises **local communities** as strategic stakeholders in its sustainable development model. The company's vision, expressed through its **integrated policy** and social responsibility projects, is geared towards minimising negative impacts and generating shared value in the areas where the company operates.

In particular, the company defines, through its Integrated Policy, actions aimed at safeguarding environmental integrity during operational activities related to service delivery, with the objective of improving its environmental performance and making its activities increasingly compatible with the surrounding community.

Particular attention is paid to maintaining a continuous dialogue with **local communities**; this dialogue takes place through co-planning sessions with local associations, awareness-raising initiatives on circular economy issues in schools, and communication of projects and objectives through external communication channels (social media, website, etc.).

Engagement and listening activities are carried out periodically or when significant changes occur within the company, with the aim of ensuring transparency and inclusiveness

In this context, Codognotto actively participates in the **Sustainability Group promoted by Confindustria**, an initiative that encourages dialogue between companies on issues of environmental, social and economic sustainability, promoting good practices and shared projects.

The company has joined numerous trade associations, including Confindustria Veneto, Confindustria Pordenone, ALICE (Alliance for Logistics Innovation through Collaboration in Europe), ALIS (Association for

Sustainable Intermodal Logistics), FAI (Italian Road Hauliers' Federation) and ANITA (National Association of Road Transport Companies). These memberships testify to Codognotto's commitment to actively contributing to the development of the logistics sector and institutional dialogue, strengthening its role in promoting sustainable and responsible logistics.

<sup>7</sup> The recordable accident rate was calculated by dividing the number of recordable accidents by the number of hours worked during the year and multiplying the result by 1,000,000, according to the formula set out in the reporting standards.



The opinions, interests and needs of local communities are taken into account and translated into concrete projects, such as Codognotto Reuse



## Codognotto reuse

Codognotto Reuse is a circular economy project created to give new life to unused company materials and resources, transforming them into tools for inclusion, creativity and sustainability.

The initiative aims to prevent the production of waste that is difficult to dispose of, reducing environmental impact and promoting a culture of conscious reuse. Through collaboration with social cooperatives, third sector associations (including Il Pesco and Ricrearti) and educational institutions, the project promotes the social and professional inclusion of people with disabilities, disadvantaged women, young people without opportunities and other marginalised individuals.

The project is planned through regular meetings with representatives of the associations to define the materials available, creative activities and the type of involvement of participants. This is followed by activities related to shared workshops, awareness-raising and communication.

The approach is participatory and flexible, and not based on formal agreements, with the support of social and health workers to ensure active and inclusive listening.

Thanks to the involvement of social and creative organisations in the local area, Codognotto Reuse generates shared value: it stimulates sustainable innovation, strengthens the bond between the company and the local community, and helps to improve Codognotto's brand awareness and sustainable positioning, while reducing the reputational risks associated with the abandonment of unutilised materials.

The project is inspired by the UN Guiding Principles on Business and Human Rights and contributes to some of the 17 Sustainable Development Goals of the 2030 Agenda, in particular SDG 8 (decent work), SDG 12 (responsible consumption and production) and SDG 17 (partnerships).

The project is a concrete example of how logistics can become a driver of positive change, integrating environmental responsibility, social impact and strategic vision.

Starting in 2025, Codognotto has set measurable targets for the Reuse project. The main targets include:

- Reuse of discarded materials (environmental objective): achieve 80% reuse by 2026, measured as a percentage of total discarded materials;
- Inclusion activities (social objective): increasing the number of people involved, in collaboration with local associations;
- Environmental and social KPIs: identifying at least two measurable indicators by 2026.

# Consumers and End-users [ESRS S4]

(SBM-2; S4-1; S4-2; S4-3; S4-4; S4-5)

Codognotto considers its customers, which include manufacturers, retailers, industrial companies and global players, as a priority stakeholder group in the definition of its operational and commercial strategies. In addition to these stakeholders, there are also logistics and traction partners, who play a dual role as customers and suppliers along the supply chain.

Codognotto adopts an **integrated policy** inspired by the principles of customer focus and sustainability, with the aim of responsibly managing the main impacts and risks associated with its business, while promoting opportunities related to innovation in services. The policy applies to all company activities, including national and international transport operations, logistics services, intermodality and customs consultancy. It involves strategic players both upstream and downstream in the chain, including transport partners, technology providers and direct and indirect customers. Geographically, the scope of application covers Italy, European countries (for intermodal and road transport) and global markets for sea and air freight.

In terms of **human rights**, Codognotto is committed to ensuring the transparency, traceability and reliability of the services it offers, avoiding all forms of discrimination against customers, protecting sensitive data and monitoring compliance with rights throughout the supply chain. Attention to regulatory compliance and fairness in customer relations is a cornerstone of the company's business model.

Among the issues most relevant to customers are:

- **Reliability of the services offered**, with particular reference to punctuality of deliveries, transport safety and visibility of the supply chain throughout the entire logistics process;
- **Reducing environmental impact** by adopting lower-emission modes of transport (e.g. intermodal solutions), providing detailed reports on CO<sub>2</sub> emissions generated by transport and optimising loads to reduce non-productive mileage;
- **Traceability and digitalisation of logistics** flows through the implementation of digital technologies, EDI systems, dedicated customer portals and real-time updating tools;
- **Regulatory compliance** (e.g. customs regulations, ADR, export control) and attention to human rights throughout the supply chain.

Codognotto integrates these issues into its operational management, translating them into concrete investments in **technological innovation**, in the development of **sustainable logistics solutions** and in **strengthening partnerships** with key commercial partners. The approach adopted aims to ensure an ongoing, transparent relationship geared towards creating shared value, in compliance with the quality requirements and ethical principles demanded by the reference market.

For Codognotto, **the protection of personal data** is a strategic area of responsibility and an essential element for the quality and reliability of the services offered. For this reason, the company has developed a voluntary, structured and proactive data protection model, compliant with EU Regulation 2016/679 (GDPR).

Responsibility for implementing the policy lies with the Sales Department, in coordination with



the Operations Manager, ensuring joint oversight of service and operational aspects.

Codognotto regularly assesses customer needs through **structured listening tools and ongoing relationships**, such as dedicated meetings with Key Accounts, service quality surveys, driver well-being assessments and customer service activities. Adapting the offer to expressed needs – for example in terms of digitalisation, sustainable packaging or intermodal solutions – is an integral part of the continuous improvement process.

Codognotto operates primarily as a service provider to business customers (companies) and does not interface directly with end consumers. However, in some specific cases, such as retail or e-commerce logistics, the company also considers the effects that its services may have on the end users of the goods transported. For direct customers, Codognotto has a structured process of continuous listening and discussion, which includes weekly meetings between sales representatives and customer company managers to understand their needs and expectations.

Customer involvement takes place in three phases:

- in the preliminary phase, by listening and defining the best solution;
- during service provision, with constant monitoring;
- after the service, through the collection of feedback and the implementation of any corrective actions.

The responsibility for ensuring this involvement and integrating the feedback collected lies with the Sales Department and Key Account Managers, with the support of the Sustainability and Innovation Department for environmental and social aspects.

The effectiveness of corrective actions is assessed using internal indicators (KPIs), such as response times, customer satisfaction levels and the reduction in recurring complaints; these indicators are defined in detail in agreement with the customer. Codognotto provides various channels to enable customers and end users to report needs, issues or concerns, and to receive assistance. These include:

- a multilingual Customer Service department, accessible by telephone and e-mail;
- dedicated sales representatives and account managers, who are easily reachable for any specific needs;
- direct contact details for the various offices, available on a dedicated page of the website;
- regular meetings with key customers, aimed at gathering structured feedback and suggestions for improvement;
- the anonymous whistleblowing channel, accessible via the website.

All reports received from customers are analysed periodically, validated by management through dedicated reports and shared with the customer through one-to-one meetings.

Codognotto sets **specific objectives** for managing negative impacts on consumers and end users, as well as for managing relevant risks and opportunities. With regard to reducing negative impacts, the company is committed to reducing the rate of complaints related to service punctuality by 2027; this target is measured as a percentage of the total shipments handled by Codognotto Italia for all company activities. In terms of enhancing positive impacts, Codognotto promotes cross-selling activities to offer customers more advantageous and competitive solutions. It also aims to improve service levels by implementing digital solutions for traceability and to increase response speed and overall service quality. To manage relevant risks and opportunities, the company aims to strengthen the resilience of its customers' supply chains, positioning itself as a strategic partner in the energy transition. A specific objective is to increase the percentage of customers using the tracking services and digital solutions offered by Codognotto.

# Innovation and Digitalisation

In recent years, Codognotto has increasingly invested in innovation and digitalisation, with the aim of making its logistics services more sustainable, efficient and technologically advanced. For Codognotto, digitalisation is a means of transforming the logistics model in a sustainable way, improving operational efficiency and responding proactively to the environmental and market challenges facing the logistics sector today.

During the 2024 financial year, Codognotto made total investments in tangible fixed assets **amounting to €3,595,270**. Of this amount, **€276,033** was allocated to **innovation and digitalisation**; these investments represent **0.13%** of Codognotto's total turnover.

The direction taken aims at increasingly **intermodal logistics, the use of alternative fuels such as HVO and Bio-LNG, and operational optimisation**, including the reduction of empty runs, one of the main inefficiencies in the sector. To this end, real-time tracking systems have been implemented, allowing vehicles to be monitored at every stage and useful data to be collected to reduce waste and improve transport loads. At the same time, a supplier management portal has been developed, with more structured and transparent onboarding processes.

During 2024, the important initiative to **digitise communications between logistics operators and port infrastructure continued**, with greater data integration. The company has already established partnerships to improve flow management and reduce transit times.

On the alternative mobility front, Codognotto is participating in **H2MA**, an Italian initiative dedicated to hydrogen. Together with public bodies and other partners, the company is testing a Hyundai hydrogen-powered vehicle on selected operational routes, with the aim of evaluating zero-emission solutions to be extended to the fleet in the medium term.



## H2MA PROJECT

Codognotto Italia S.p.A. is a partner in the INTERREG Alpine Space H2MA project, a collaborative initiative that aims to accelerate the transnational adoption of green hydrogen (H<sub>2</sub>) mobility infrastructure in the Alpine region. By promoting sustainable transport and limiting CO<sub>2</sub> emissions, H2MA focuses on joint development, cooperation mechanisms, strategies and resource sharing. H2MA brings together 11 partners from all five EU countries in the INTERREG Alpine Space: Slovenia, Italy, Germany, France and Austria.

With the active participation of over 20 political authorities and 80 stakeholders, the initiative aims to leverage their collective expertise to refine mobility plans. H2MA aims to revolutionise heavy transport by driving the development of infrastructure designed to accommodate at least 2,000 hydrogen-powered vehicles. This ambitious goal is expected to bring significant environmental benefits, with an estimated annual reduction in CO<sub>2</sub> emissions of 240,000 tonnes by 2030. By testing transalpine routes for green hydrogen for both freight and passenger transport, initially focusing on heavy goods vehicles and railways, H2MA is laying the groundwork.

### H2MA - Alpine Space Programme

All projects are supervised and monitored through internal coordination involving both the IT and operational departments. The goal for the coming years is to strengthen the integration between technological innovation and environmental sustainability, focusing on concrete, measurable and replicable tools in the various countries where Codognotto operates.

In order to minimise greenhouse gas emissions into the atmosphere, the vehicle fleet is constantly being

renewed, and most road tractors now comply with Euro 6 regulations and are equipped with the latest satellite systems, which allow route optimisation and the reduction of empty kilometres. Continuous investment in intermodality also allows for equivalent services to be provided with less environmental impact.

#### THE EUROPEAN COMMISSION RENEWS ITS BOARD ON TRANSPORT DIGITISATION: ITALY'S PRESENCE AT THE DIGITAL TRANSPORT AND LOGISTICS FORUM (DTLF) GROWS

In November 2024, the European Commission updated the composition of the board for transport digitalisation, increasing the presence of Italian entities within the Digital Transport and Logistics Forum (DTLF). Among the renewed and new Italian participants in the DTLF are the Ministry of Infrastructure and Transport, Gruber Logistics, Codognotto Italia, the Port System Authority of the Eastern Ligurian Sea, RAM - Rete Autostrade Mediterranee, and Mercitalia Logistics.

The DTLF is the European Commission's main advisory body for defining digitisation policies in the logistics sector, providing a platform where future guidelines for the sector are discussed and developed. Thanks to the Digital Transport and Logistics Forum, the groundwork is being laid for the implementation of eCMR (electronic consignment note) and other innovations set to transform logistics efficiency in Europe. The Commission is pushing for these developments to accelerate the transition to an increasingly digitised and integrated logistics ecosystem, creating benefits for all stakeholders.

The group of companies and institutions selected to be part of the Commission continues Italy's role in leading the digitalisation of the European logistics sector, ensuring a strong and proactive voice in defining future policies and guidelines.

Gruber Logistics and Codognotto Italia are involved in subgroup 2 (Plug and Play) of the DTLF, dedicated to the development of specific solutions to create a harmonised and federated data sharing system. The aim is to enable all players in the supply chain to connect and exchange information smoothly and securely, improving cooperation between the public and private sectors.

## 4. GOVERNANCE INFORMATION

### Business Conduct [ESRS G1]

(G1-1; G1-2; G1-3; G1-4; G1-6)

Codognotto recognises integrity, transparency and legality as fundamental principles for its operations and integrates these values into its decision-making processes, business relationships and daily conduct through compliance with current legislation, the principles of its Organisation, Management and Control **Model pursuant to Legislative Decree 231/2001** and its **Code of Ethics**.

In particular, the adoption of MOGC 231 represents an effective practice for **preventing and combating corruption** because, through the implementation of transparent procedures, monitoring systems and continuous training, it reduces the risk of illegal conduct, promoting a corporate culture based on integrity and legality. The Organisational Model adopted by Codognotto, which can be consulted on the

website, also provides for the adoption of a **Code of Ethics** that summarises the standards of conduct all company employees are required to adhere to in the conduct of business and, more generally, in the performance of company activities.

The Model, together with the Code of Ethics contained therein, has a dual purpose: on the one hand, it illustrates the system of procedures and controls required by the Board of Directors, aimed at reducing the risk of committing offences under the law; and on the other hand, it provides a series of behavioural guidelines and prohibitions aimed at ethical business management, compliance with all regulations governing its operation and, last but not least, the effectiveness and efficiency of all company activities, in the interests of stakeholders.

All members of the Board of Directors, as well as all employees, are informed about the anti-corruption policy and protocols in place, and all new hires are given a copy of the 231 organisational model, including Codognotto's Code of Ethics.

In accordance with its Organisation, Management and Control Model, a Supervisory Body (hereinafter also referred to as the 'SB') has been appointed. Verification of compliance with the Model is entrusted to the Supervisory Body (SB), which is composed mainly of external and independent members, thus ensuring effective separation between the investigators and the management chain involved in the matter, in order to protect the impartiality and objectivity of the investigations.

In order to promptly detect and manage unlawful conduct, violations of internal policies or situations that could potentially harm the company's principles, Codognotto has established an internal reporting channel that complies with national and supranational whistleblowing regulations and has implemented a **whistleblowing procedure**. This procedure covers both offences covered by the legislation and issues relating to inclusion and interpersonal relationships within the company, guaranteeing anonymity and measures to protect against possible retaliation.

In 2024, there were no incidents of active or passive corruption within the company.

# Supplier Relationship Management

In the context of Codognotto's ESG strategy, **supply chain management** plays a crucial role in ensuring operational continuity, service quality and compliance with environmental, social and governance principles. The company promotes an approach based on collaboration, transparency and continuous improvement of relations with its suppliers, valuing their role as strategic partners in the creation of shared value.

The approach to **supplier selection and management** is based on a structured onboarding process that involves document collection and access to a dedicated portal. Suppliers undergo a rigorous selection process and are required to sign the company's Code of Ethics, which includes principles and commitments relating to human rights and working conditions. Particular attention is paid to the application of social criteria during the scouting phase, through sample audits and direct interviews to verify social compliance, including working conditions and respect for fundamental rights.

The relationship with local suppliers is characterised by close collaboration, as they are mainly engaged in short daily trips, while international suppliers operate on longer and more complex routes. Risk mapping in the supply chain considers elements such as geopolitical instability, environmental sensitivity and regulatory compliance. Codognotto takes a proactive approach with periodic checks, document updates and the promotion of responsible practices.

Codognotto has obtained **ISO 28000:2022 Supply Chain Security Management System certification**, which defines the requirements for implementing a supply chain security management system. The achievement certification demonstrates the company's commitment to managing security as an

integrated process, protecting it from economic and reputational risks, ensuring compliance with the security policies of key customers and strengthening trust with all stakeholders.

As part of this process, Codognotto has also adopted a **Supplier Code of Ethics** to establish common ethical standards between the company and its suppliers, promoting correct, transparent and sustainable behaviour, protecting both the company itself and the people involved in the supply chain. With regard to the processes of assessing and monitoring the sustainability of its suppliers, Codognotto has set itself the goal of achieving 100% compliance with the objectives associated with these processes.

Although there are no structured selection criteria based on ESG risk or impact analysis, Codognotto has launched a qualification process that involves the gradual integration of environmental and social requirements. From an environmental perspective, Codognotto requires its suppliers to use only Euro 6-compliant vehicles and works with rail and shipping operators to promote fleet modernisation plans aimed at reducing emissions and improving energy efficiency. On the social front, suppliers are required to submit a DURC (Single Document of Contribution Regularity) and sign the company's Code of Ethics. In addition, for strategic suppliers, the company carries out random audits focused on the well-being and protection of workers, with particular attention to working conditions and fundamental rights, including the prohibition of child labour and health and safety in the workplace. Finally, for more structured and strategic suppliers, there is a periodic dialogue for sharing environmental and social documentation and roadmaps.

Codognotto adopts a structured policy to ensure timely payment of suppliers, with particular attention to small and medium-sized enterprises (SMEs). Through an automated procedure, payments are scheduled to ensure timeliness and regularity, distinguishing between different payment terms (invoice date or end of month). The policy also provides for the possibility of advancing payments to priority suppliers and accepting shorter payment terms, particularly for strategic suppliers or in situations of need. This approach aims to minimise delays, strengthening the relationship of trust and operational continuity throughout the supply chain.

During the 2024 financial year, Codognotto recorded an average invoice payment time of 60 days. This value is calculated from the start of the contractual or legal payment term, as stipulated in agreements with suppliers. With regard to standard payment terms, the average for raw material suppliers, particularly fuel suppliers, is 43 days, while for service providers the average term is 60 days; a total of 53,854 invoices were processed during the year. At present, no data is available on the number of payments made within the agreed standard terms. Furthermore, there are no pending legal proceedings due to late payments, confirming the effective management of financial relations with suppliers.

The methodology adopted for calculating the average payment time is based on the DPO (Days Payable Outstanding) indicator, which expresses the ratio between debt to suppliers and total costs, multiplied by 365 days. This calculation is performed using the Power BI corporate reporting system and refers to the entire universe of invoices recorded, without the application of sampling.

# ESRS CONTENT INDEX

(IRO-2)

Below is a list of the disclosure requirements that Codognotto has complied with in preparing this Report based on the results of the materiality assessment.

ESRS	Disclosure Requirements	Section of the Sustainability Report
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	BP-2	Criteria for preparation
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	GOV-2	Governance e Business model
	GOV-3	Governance e Business model
	GOV-4	Governance e Business model
	GOV-5	Governance e Business model
	SBM-1	Governance e Business model
	SBM-2	Identification and Engagement of Stakeholders
	SBM-3	Identification and Engagement of Stakeholders
	IRO-1	Impact Materiality Analysis
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	E1-2	Climate Change and Pollution
	E1-3	Climate Change and Pollution
	E1-4	Climate Change and Pollution
	E1-5	Energy Consumption and GHG Emissions
	E1-6	Energy Consumption and GHG Emissions
	E1-7	Energy Consumption and GHG Emissions
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	E2-1	Climate Change and Pollution
	E2-2	Climate Change and Pollution
	E2-3	Climate Change and Pollution
	E5-1	Resource Use and Circular Economy
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	E5-3	Resource Use and Circular Economy
	E5-5	Resource Use and Circular Economy

ESRS	Disclosure Requirements	Sustainability Reporting Section
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	S1-3	Workforce Management
	S1-4	Workforce Management
	S1-5	Workforce Management
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	S1-7	Workforce Composition and Characteristics
	S1-8	Workforce Composition and Characteristics
	S1-9	Workforce Composition and Characteristics
	S1-13	Training and Skills Development
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	G1-1	Corporate Conduct Management Systems and Certifications
	G1-2	Business Conduct
	G1-3	Business Conduct
	G1-4	Business Conduct
	G1-6	Business Conduct

