



2024



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Letter to Stakeholders

Dear Stakeholders,

We are delighted to present our ${\bf 2024\,Sustainability\,Report}$, published on a voluntary basis

for the second consecutive year, which consolidates the results achieved and reaffirms our

commitment to ESG issues, integrating, as usual, the **Impact Report** required for Benefit

Corporations.

2024 was a year of confirmation, evolution and consolidation: we strengthened our

strategic approach to sustainability by investing in low environmental impact logistics

solutions, promoting diversity, equity and inclusion, and further improving our

governance and transparency systems.

We have continued with determination along the path we have set out on, facing new

challenges with resilience and team spirit. All this has been possible thanks to the concrete

and passionate contribution of our people, whom I would like to thank deeply for their

commitment.

We firmly believe that sustainability is a continuous and collective process, to be lived

day after day in every business decision. As a **Benefit Corporation**, we continue to combine

competitiveness and positive impact, generating **shared value** for our stakeholders and

the territories in which we operate.

I would like to thank those who support us and choose to share this vision with us, with

trust and collaboration.

he and,

I hope you enjoy reading this report.

Donato Stante

PRESIDENT & CEO STANTE LOGISTICS SPA SB

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Introduction

STANTE LOGISTICS S.p.A. SB demonstrates its commitment to sustainable development through the numerous certifications it has obtained over the years. The company is dedicated to promoting growth that is not only economic but also environmentally friendly, responding to the needs of all its stakeholders. This commitment is reflected in a constant focus on quality, reliability, safety and compliance with environmental, social and ethical standards. Sustainability is a central element for STANTE LOGISTICS S.p.A. SB., acting as a driver for growth, transformation and competitiveness. The company is constantly committed to addressing the most urgent and relevant challenges of our time, from the fight against climate change to technological innovation, from the promotion of diversity and inclusion to respect for human rights, from environmental protection to corporate governance systems, as demonstrated by the certifications obtained.

Reporting Information

GRI 2-3 • GRI 2-4 • GRI 2-5

The company publishes its results relating to environmental, social and governance sustainability in a dedicated report, produced by the Synesgy View platform.

The Sustainability Report was prepared on the basis of the questionnaire administered to Stante Logistics S.p.A Società Benefit by Synesgy. This tool allowed the emergence of corporate values in the ESG areas with reference to the period 01/01/2024-31/12/2024.



Synesgy is a **licensed software and tools partner** of the GRI at a global level. This guarantees that the statements contained in the Report comply with GRI standards. The standards are designed to provide a comprehensive, comparable and credible overview of an organisation's relevant issues, their impacts and how they are managed.

The Sustainability Report is therefore in line with the GRI Sustainability Reporting Standards, updated to the recent revisions of 1 January 2023, and also with the ESRS in the new CSRD. The latter are the European Sustainability Reporting Standards, adopted by the European Commission on 31 July 2023 as a common basis for ESG reporting by companies falling within the scope of the Corporate Sustainability Reporting Directive (CSRD).

On 25 September 2024, the Italian transposition decree, Legislative Decree 2024/125, officially came into force. The ESRS are largely aligned with the GRI standards.

- **GRI Sustainability Reporting Standards**
- **SECOND SECOND S**

This statement is published on the website of STANTE LOGISTICS SPA SOCIETÀ BENEFIT, at https://stantelogistics.com/sostenibilita/.

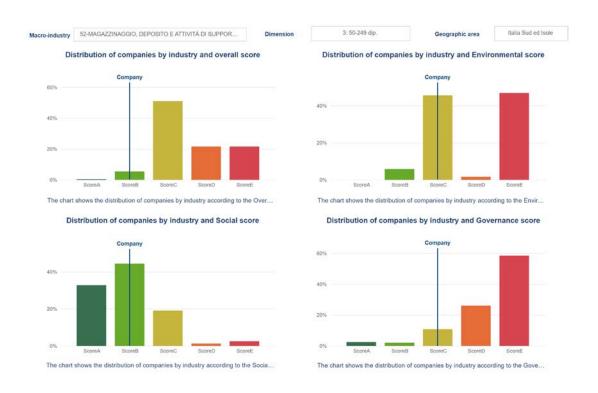
Information can be requested by emailing **sustainability@stantelogistics.com**.

This report refers to the structures of the following offices:

- Registered office and operational headquarters in Bari: Via dei Gerani 4 70026 Modugno (BA);
- Operational headquarters in Pescara: Interporto Val Pescara, S.S. 5 Tiburtina Valeria 65024
 Loc. Staccioli, Manoppello (PE);
- Operational headquarters in Turin: Strada settima 4/6 10098 Rivoli (TO).



Benchmark Statistics



Why was it important for Stante Logistics S.p.A. Società Benefit to complete the Synesgy questionnaire?

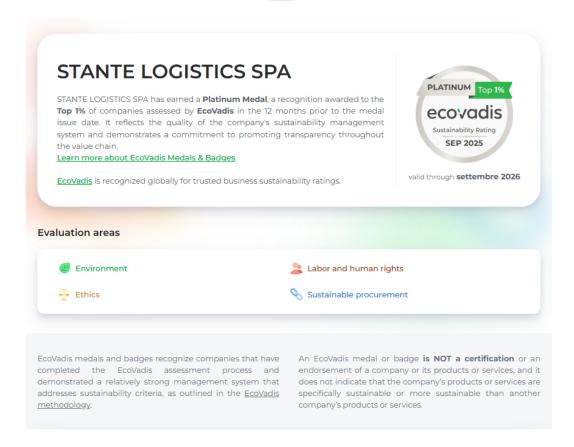
- It enabled the company to create a virtuous circle with its customers, suppliers and all stakeholders
- The questionnaire can be used in all recognised banking circuits, as it is based on international measurement criteria (GRI and ESRS)
- The data is shared in real time

- It is based on a platform that allows data to be collected in a matter of moments
- It is produced by CRIF, an internationally recognised player
- It enables this report to be generated automatically thanks to its integration with the Synesgy View platform

Ecovadis Scorecard and Platinum Medal

ESG information was also voluntarily measured against the reference sector using ECOVADIS' proprietary methodology. The Scorecard, based on 2024 data and published in September 2025, showed the following assessment:









Main aspects

⊘ Overall score

STANTE LOGISTICS SPA (GROUP) ranks among the top 1% of companies assessed by EcoVadis in the Warehousing and Storage sector.

© Environment

STANTE LOGISTICS SPA (GROUP) is in the top 1% of companies assessed by EcoVadis in the Warehousing and Storage sector.

Labour Practices and Human Rights

STANTE LOGISTICS SPA (GROUP) ranks among the top 8% of companies assessed by EcoVadis in the Warehousing and Storage sector.

Sustainable Procurement

STANTE LOGISTICS SPA (GROUP) ranks among the top 1% of companies assessed by EcoVadis in the Warehousing and Storage sector.

Ø Ethics

STANTE LOGISTICS SPA (GROUP) ranks among the top 1% of companies assessed by EcoVadis in the Warehousing and Storage sector.



Stakeholder Engagement

GRI 2-29 ESRS 1

According to the European Sustainability Reporting Standards (ESRS), stakeholders are all those who can influence or be influenced by the company's activities.

Promoting a sustainable business model requires not only a commitment to adopting more responsible business practices, but also dialogue with stakeholders directly or indirectly involved in the company's activities.

Understanding and assessing the needs and expectations of these individuals is essential for building a shared vision and generating added value: on the one hand, it helps to improve the quality of life and well-being of stakeholders; on the other, it strengthens the effectiveness and legitimacy of corporate action.

By listening to and engaging with local stakeholders, it is possible to guide the company's sustainability strategies, setting objectives that respond to the collective interest.

In the ESRS General Requirements, the main stakeholders are divided into two categories:

- Involved stakeholders: individuals or groups whose interests are or could be impacted by the company's activities and its commercial relationships throughout the entire value chain (identified with the letter C for 'Coinvolti' or 'Involved');
- **Users of sustainability information:** individuals who use non-financial statements, including the main users of financial information, business partners, civil society and public administrations (identified by the letter *U* for '*User*').

Stakeholder relations management is structured around specific activities, tools, channels and engagement methods, tailored to the different characteristics, needs and institutional context of reference.

The following table summarises the above:

Stakeholders	Definition	Engagement Tools
Employees	С	Assemblies, dedicated meetings, company climate surveys and internal surveys; internal communication tools (press reviews, intranet, company emails, internal social networks, etc.); group and training activities.
Suppliers	С	Selection procedures, meetings and visits; definition and sharing of standards; questionnaires; co-design; dedicated portals.
Communities affected	C/F	Communication and marketing campaigns; meetings with local community representatives; sponsorships and events.
Consumers/ Customers	С	Direct sales or commercial meetings and visits; market and customer satisfaction research; tests and focus groups; social media and company website; dedicated meetings and industry events.
Trade unions	F	Support and dialogue initiatives, exchange of communications.

SDGs: UN Sustainable Development Goals



On 25 September 2015, the governments of 193 UN member countries signed the 2030 Agenda for Sustainable Development.

This action programme, approved by the UN General Assembly, includes 17 specific Sustainable Development Goals, which are part of a broader action programme comprising a total of 169 targets or milestones.

The 17 Goals commit governments and nations, but also every single company. The ESG principles are the expression of what companies must do.

Stante Logistics embraces Agenda 2030 in its entirety, recognising all 17 Sustainable Development Goals as a fundamental compass for guiding its choices. For us, each goal is part of a shared, global commitment that we want to translate into concrete actions in our daily lives. At the same time, we feel that we can have an even more significant impact on certain goals that are close to our values and our reality, thus becoming an active part of a change that affects everyone.

Environmental

- Fossil fuel dependence
- **High water footprint**
- **Complicity in** deforestation
- Waste disposal

Social

- Conflicts with local communities
- Attention to employee health and safety
- Protection of diversity
- Fair interpersonal relations between employees

Governance

- Bonuses
 disproportionate
 to employees' salaries
- Involvement in corruption scandals
- Opening of offshore branches for the purpose of tax evasion

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In addition to its profit-making objectives, Stante Logistics SPA SB also pursues objectives of common benefit, which are expressly included in its articles of association following its transformation into a Benefit Corporation. This approach is based on the following aspects:

Ø a business model that integrates the principles of sustainable development into
 the supply chain, giving its services added value that is fully recognised in the market and
 contributes to the process of creating shared value for its stakeholders, pursuing the goals
 (the 'SDGs') of the 2030 Agenda;

of a follow-up strategy based on a medium/long-term strategic sustainability plan that sets out quantitative and qualitative objectives linked to specific actions and prioritised SDGs, integrated with the actions and objectives of the improvement plan that La Stante Logistics SPA SB is implementing as a Benefit Corporation, in line with the B Impact Assessment standard;

These aspects are based on a **corporate ethic** that La Stante Logistics SPA SB has revised following the acquisition of its status as a Benefit Corporation and which is now formalised in a vision, a mission and ethical values underpinned by the UN's Sustainable Development Goals (SDGs).

The SDGs of STANTE LOGISTICS SPA BENEFIT CORPORATION

La Stante Logistics has decided to share, support and promote the 2030 Agenda and has identified seven reference goals to focus on, which are closest to its values and commitments and on which it believes it can have a significant impact through its activities:



Health and Wellbeing

Ensure healthy lives and promote well-being for all.



Enterprises, innovation and infrastructure

Resilient infrastructure, sustainable industrialisation and innovation.



Quality Education

Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.



Reducing inequalities

Reducing inequality within and between nations.



Gender equality

Achieve gender equality and empower all women and girls.



Combat climate change

Promote action at all levels to combat climate change.



Decent work and economic growth

Promote full and productive employment, decent working conditions and encourage sustained economic growth.

The choice of these SDGs is in line with the priorities defined by the company and reflects the material issues identified, in particular:

- Ensuring a healthy working environment for employee wellbeing;
- Ensuring access to quality training for all employees;
- Ensuring full and effective participation and equal opportunities for women in leadership at all levels;
- Creating decent job opportunities to promote economic growth for the population;
- Aim for continuous improvement of our infrastructure and business model, making them increasingly eco-sustainable, and encourage our stakeholders to adopt sustainable policies and integrate sustainability information into their reporting cycle;
- Take urgent action to combat climate change and its consequences.

Analysis Materiality

GRI 2-2 • GRI 3-3

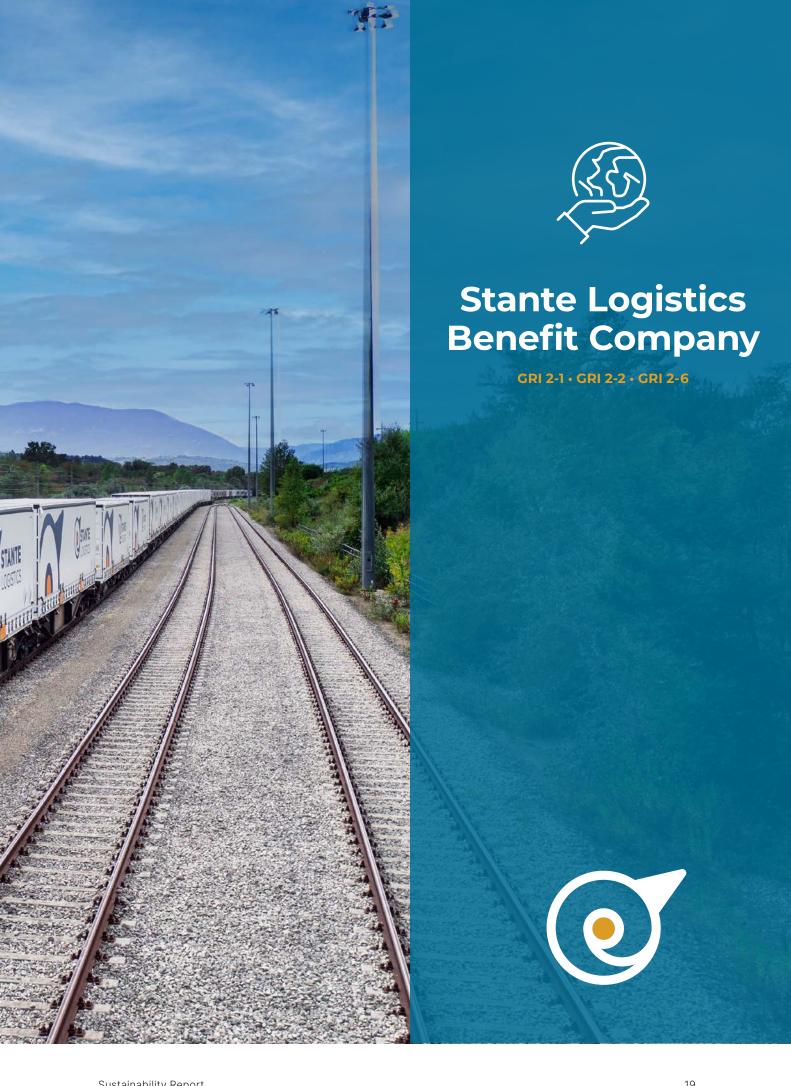
The mapping of environmental, social and economic issues relevant to Stante Logistics and which may influence the decisions and behaviour of the company's stakeholders is of fundamental importance for the preparation of the Sustainability Report.

For the purposes of this Report, issues that are highly or very highly relevant to Stante Logistics and its stakeholders are considered material, in particular:

- Issues closely linked to business sustainability and corporate management: service quality and safety, transparency in communication, creation of economic value;
- The issue relating to Stante Logistics' focus on its customers and suppliers: focus on customers and supplier users;
- Environmental issues associated with the impact of services and their use;
- Issues relating to Stante Logistics' relationships with its employees and the community: health and safety at work, employee care and training, community relations.







Abou us

Stante Logistics was founded in the early 1970s and bears the name of its founder, who believed in an idea and crossed borders to make it a reality. It is a story that shows how experience, determination and dreams, when combined, can pave the way to success. From Abruzzo to Germany, in search of opportunities and skills that would later become the necessary baggage to return to Italy and build his future: seriousness in entrepreneurial action, rigour in work planning, obsession with quality and attention to the smallest details. Added to this training abroad were the lessons of the great Italian entrepreneurship of those years: the courage to innovate and the inexhaustible creativity in facing market challenges. Our dream began in the 1970s with our first shipments. Today, this dream continues to fly with worldwide shipments, a fleet of our own mobile containers, logistics hubs in Italy and abroad, and a widespread and select network of partners and suppliers. In 2021, we became a public limited company: a natural evolution that speaks volumes about our present, the size we have reached, the quality of the customers who have chosen us, and indicates a trajectory of development and evolution that continues to inspire our future.

Our Values

Over the years, we have entrusted our growth to a few solid values that continue to guide us on our journey.



Quality of service, customer relations and the professional lives of our employees.



Balance between economic, social and ecological objectives in all our actions.



Compliance in all company activities, in terms of fairness, transparency and responsibility.



Listening to the needs of our customers, changes in the competitive environment and the new opportunities offered by technological innovation, which we seize to optimise costs, times and operational processes.

Benefit Corporations

Benefit Corporations are a legal form established in Italy by Law No. 208 of 28 December 2015, which came into force on 1 January 2016.

Italy was the first country in the world after the United States of America to incorporate legislation on Benefit Corporations into its legal system, with the support of all political forces, and to give voice to this new way of doing business, which guarantees a solid basis for aligning the corporate mission and creating shared value in the long term. Traditional companies have the sole purpose of generating profit and distributing dividends among shareholders. Benefit Corporations integrate traditional corporate objectives with a concrete commitment to generating a positive impact on other entities that interact with the company (people and communities) and on the environment. Profit is the means to achieve this commitment. In this way, the aim is to achieve real economic, environmental and social sustainability through which to protect the survival of the biosphere and, therefore, the good of all.

Benefit Corporations are committed to achieving common benefit goals in a responsible, sustainable and transparent manner. Common benefit means the pursuit of one or more positive effects (including the reduction of negative effects) on people, communities, the territory and the environment.

These objectives require the company to operate by balancing the interests of its shareholders with those of the community, thereby achieving strong corporate stability in the event of new investors coming on board, changes in leadership and generational transitions. In Italy, companies listed in Book V, Titles V and VI of the Civil Code can become Benefit Corporations. The decision to become a Benefit Corporation is entirely voluntary and does not entail any tax benefits. The procedure for amending the articles of association is identical to that adopted for any other similar corporate transaction, with the addition of a statement in the corporate purpose that the company is a Benefit Corporation and other changes specified by law.

The world of Benefit Corporations attracted the interest of members as early as 2021, as it offers a concrete response to the global need to rethink the economic system and provides a virtuous paradigm for companies that generate profit and want to give back to the environment, the community and people part of the benefits achieved in order to help create a more sustainable and liveable world. Members firmly believe in the need to commit to generating good that goes beyond their own profit, a result that can give work a greater and more lasting meaning and purpose.

In June 2022, STANTE LOGISTICS SPA will become a Benefit Corporation, integrating its Articles of Association with a concrete and specific commitment to operate in a responsible, sustainable and transparent manner towards all people and activities that gravitate around the company and the ecosystem. This report aims to share the work carried out by Stante Logistics SPA SB in 2022 to meet its commitments to creating shared value and achieving our specific benefit objectives.

The international assessment standard

The law governing Benefit Corporations requires each company to select and use an external assessment standard to measure the impact generated during the financial year. The standard must be comprehensive, structured and developed by a third party independent of the company, in order to guarantee credibility and transparency. The legislation does not prescribe a specific standard, but indicates the requirements that it must meet. In particular, five key areas of assessment are identified:

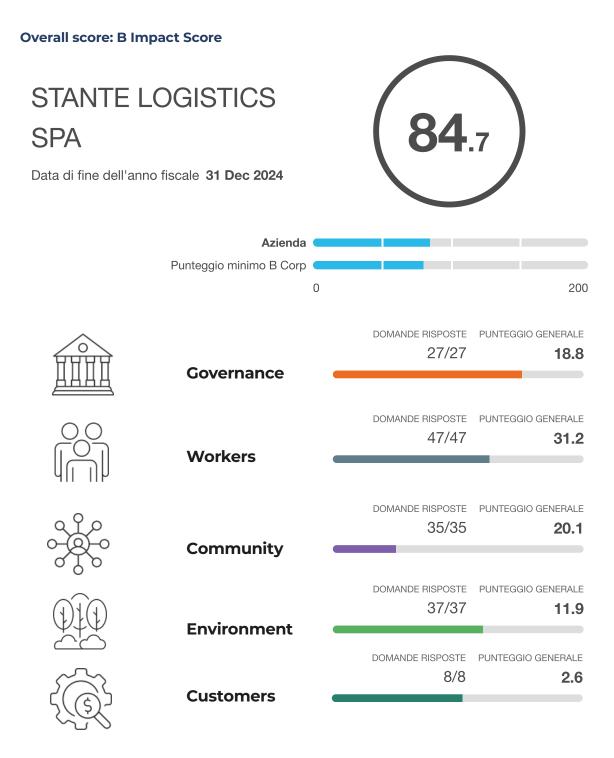
- **Governance:** assessment of the degree of transparency and accountability of the company in pursuing common benefit objectives, with particular attention to the corporate purpose, stakeholder engagement and the transparency of the policies and practices adopted;
- Workers: assessment of relations with employees and collaborators in terms of remuneration and benefits, training and development, quality of the working environment, internal communication, flexibility and safety;
- **Community:** assessment of relations with suppliers, local areas and communities, including voluntary work, donations, cultural and social initiatives, as well as support for the supply chain and local development;
- **Environment:** assessment of the environmental impact throughout the life cycle of products and services, in terms of the use of resources, energy, raw materials, production and logistics processes, consumption and disposal;
- **Customers:** assessment of the value generated for customers and end consumers in terms of quality, safety, data protection and transparency.

There are numerous standards, composite indicators and guidelines that can be used to describe and assess a company's impact. STANTE LOGISTICS S.P.A. SB has chosen to adopt the **B Impact Assessment (BIA)**, the international standard developed by B Lab.

The BIA is administered via an online platform (https://bimpactassessment.net) using a questionnaire tailored to the type and size of the company, which requires qualitative and quantitative data.

In the first assessment, relating to the 2021 financial year, STANTE LOGISTICS recorded an overall score of **65.9** points. As at 31/12/2022, the score rose to **80.6**, while as at 31/12/2023 it reached **83.1**, confirming the improvement path undertaken.

In 2024, the score rose further to 84.7 points, reflecting the consolidation of ESG policies, ongoing commitment to sustainable innovation and the effective involvement of internal and external stakeholders.



As a Benefit Corporation, STANTE LOGISTICS SPASB has included in its Articles of Association a commitment to:



Creating shared value for shareholders, employees and customers through a motivating and satisfying commitment to healthy, sustainable and prosperous economic activity, operating in a responsible, sustainable and transparent manner towards people, the local area, the environment and other stakeholders.

To do this, consideration was given to how the specific activity carried out by the company operating in the transport and logistics sector could have a positive impact on the community and the environment. As the company does not manufacture goods, the reflection led to a focus on people, including both those directly involved in the company (employees) and all those who interact with the company and can potentially benefit from the skills and work carried out by Stante Logistics. At the same time, a commitment to the environment, understood as the global ecosystem, was defined by analysing the positive impact that the company can generate and the reduction of negative effects linked to its business activities.

The specific objectives of common benefit have been defined as follows:

1. Employees:

"to offer opportunities for personal growth to young people and professional qualifications to employees through training and by creating the best possible working conditions to contribute to the personal fulfilment of employees and to live with greater awareness, authenticity, freedom, happiness and social responsibility".

2. Community:

"to promote and organise conferences, seminars and meetings to raise awareness among private and public entities on business issues related to safety and the improvement of working conditions. The Company is committed to spreading a culture of protection and enhancement of the individual in the workplace, both in terms of safety and the improvement of working conditions".

3. Environment:

"Promoting actions at all levels to combat climate change and encourage sustainable use of the Earth's ecosystem, including through technological innovation and the reuse of equipment and other consumer goods."









Governance

GRI 2-9-a • GRI 2-9-c • GRI 2-25 ESRS 2 GOV-1

The organisation's governance structure, composition, knowledge and roles are important for understanding how the management of the organisation's impacts on the economy, the environment and people, including the impact on their human rights, is integrated into the organisation's strategy and operations, while also highlighting how well the company itself is 'equipped' to oversee the management of impacts. The corporate governance body of Stante Logistics is represented by a sole director. In addition to the CEO, other important players are involved in overseeing the company's operations.

Solution Board of Statutory Auditors

Body that monitors compliance with current legislation and the articles of association, adherence to the principles of proper administration, the adequacy of the organisational structure for aspects within its competence, the internal control system and the administrative accounting system, as well as the reliability of the latter in representing management events and the adequacy of the instructions given by the parent company to its subsidiaries. The Board acquires knowledge of and supervises, within the scope of its competence, the company's activities. With regard to reporting, in particular, it supervises the process of preparing the financial statements and the compliance of the Impact Report.

Supervisory Body 231/01

Body responsible for monitoring the adequacy of the Organisational Model pursuant to Legislative Decree no. 231/2001 approved by the Company, constantly monitoring: (a) compliance with the same by the recipients; (b) its effectiveness in preventing the commission of offences; (c) the implementation of the provisions contained therein; (d) its updating, should the need arise for adjustments related to changes in the organisational structure or the Applicable Regulations.

Solution Impact Manager

Established pursuant to Law 208/15 following the acquisition of Benefit Corporation status by Stante Logistics Spa, this figure is entrusted with the task of pursuing the common benefit objectives set out in the articles of association. Among its functions, this figure is responsible for:

- a. Ensuring the involvement of all company departments in the implementation of the plan to achieve these objectives, as well as its improvement;
- b. Promoting transparency of the results of the impact by ensuring their publication on the website through appropriate channels.

⊘ CSR & Sustainability Function

To support the governance and implementation of its sustainability strategy, Stante Logistics has set up a CSR & Sustainability Function characterised by a deliberately multidisciplinary approach and educational/professional background.

Stante Logistics is a member of trade associations such as AEO & IATA, FIATA, and Fedespedi. The company employs certified specialists who work in the field of sustainability: they are DE&I and Green and Sustainability Managers.

The company has internal controls in place, in particular an Internal Audit Function and a Compliance Function.

Risk Management

The corporate processes that oversee risk management activities (identification and measurement of business risks and ESG risks) are coordinated by the corporate governance bodies. This has enabled the Company to map the main types of risks to which it is exposed and to implement a series of prevention, management and mitigation tools.

The company has an enterprise risk management system, which includes environmental and social risks.

The main risks identified are:

Liquidity risks

Liquidity risk can manifest itself in the difficulty of finding financial resources in a timely manner and in a way that ensures normal business operations.

To minimise this risk, the following main activities are carried out:

- 1. constant monitoring of projected financial requirements in order to take any necessary action in a timely manner;
- 2. obtaining adequate credit lines;
- 3. ensuring that net financial debt is consistent with the investments made;
- 4. correct allocation between short-term and medium/long-term debt.

Furthermore, it should be noted that:

- the Company holds financial assets for which there is a liquid market and which can be readily sold to meet liquidity needs;
- · there are debt instruments or other lines of credit to meet liquidity needs;
- the Company has financial assets for which there is no liquid market, but from which
 cash flows (principal or interest) are expected to be available to meet liquidity needs;
- the Company has deposits with credit institutions to meet liquidity needs;
- there are different sources of financing;
- there are no significant concentrations of liquidity risk on either the financial assets side or the financing sources side.

Credit risks

The Company's financial assets are considered to be of good credit quality, despite the continuing unfavourable economic climate. The balance of receivables represents Stante Logistics SPASB's exposure to potential losses arising from the non-fulfilment of obligations by the counterparty; this asset is continuously monitored as part of normal management activities. To date, there have been no significant cases of counterparty default and there are no significant concentrations of credit risk by area and/or customer.

Market risks

Market risk derives from trends in demand in the sector in which the Company operates, raw material and energy prices, fluctuations in interest rates and exchange rates between the euro and other currencies in which the company operates. This risk consists of the possibility that these external market factors could negatively affect the value of assets, liabilities and/or expected cash flows. With regard to market demand risk, the Company mitigates this risk through constant monitoring of the markets with adequate commercial structures and diversification of the services offered.

In addition, the DVR is currently updated to 01/12/2024 and is being periodically updated in accordance with new directives and legislative changes that require special attention to keep the DVR up to date. The documents have been critically analysed to ensure that they remain adequate.

No other changes have been identified in the Risk Assessment documents, also in consideration of the fact that:

- There have been no changes in the company's organisation;
- There have been no changes to the company's facilities and/or processes;
- No changes have been recorded in the operating conditions affecting the health and safety of workers:
- There have been no changes to staff duties.

Regulatory compliance

GRI 1 · GRI 2-3 · GRI 2-4 · GRI 2-22 · GRI 2-23 · GRI 2-27 · GRI 307 · GRI 307-1 · GRI 403-1 · GRI 419 ESRS 2 SBM-3 · ESRS 2 MDR-P · ESRS 2 IRO-2 · ESRS 2 BP-1 · ESRS 2 BP-2

The company implements sustainability initiatives and/or has a formalised sustainability mission and/or strategy to manage the economic, social and environmental impacts of its activities: the company implements short-term sustainability initiatives, thanks in part to the availability of public incentives.

To mitigate the negative impacts of the factors associated with the risks outlined above, the Company uses its own system of actors (Board of Directors and other corporate governance bodies, corporate functions, independent external control bodies, rating agencies, etc.) and implements the following tools:

- Code of Conduct;
- Ø Organisational Management and Control Model 231/01;
- Whistleblowing Procedure;
- Anti-corruption certification in accordance with ISO 37001:2016;
- ✓ Workplace safety certification in accordance with ISO 45001:2018;
- Solution Environmental certification in accordance with ISO 14001:2015;
- Quality certification in accordance with ISO 9001:2015;
- Social responsibility management system compliant with PAS24000:2022;
- Human resources management, diversity and inclusion management system compliant with ISO 30415:2021;
- Gender equality certification in accordance with UNI PDR 125:2022;
- Agri-food certification in accordance with ISO 22000:2018;

- Corporate social responsibility ISO 26000;
- ✓ Information security management system compliant with ISO 27001;
- Sustainable procurement management system compliant with ISO 20400.

The Company has also achieved a legality rating of 2 stars ++.

Anti-corruption and Tax Governance

GRI 2-12 • GRI 2-29 • GRI 3-2 • GRI 3-3 • GRI 205 ESRS 2 SBM-3 • ESRS 2 IRO-1

In its operations, the company comes into contact with a variety of parties: stakeholders, managers, employees, creditors and all other parties whose interests are linked to the life of the company. It is therefore essential, in the context of regulating these aspects, to define those practices that constitute situations of corruption risk. Through organisational models adopted by the company and internal/external procedures for mapping these risks, the company implements a series of strategies and initiatives aimed at reducing, and ultimately eliminating, cases of corruption. This is normally done by analysing the entire organisational structure of the company and its internal control system to verify its adequacy for the purposes of crime prevention.

Stante Logistics follows international standards for its activities. In particular, it has implemented a management system compliant with ISO 37001 on anti-corruption, for which it obtained certification in 2024, and has adopted an Organisational Management and Control Model compliant with Legislative Decree 231/01.

ISO 37001:2016 anti-corruption certification









Stante Logistics' commitment to its employees

The adoption of Benefit Corporation status and the commitment to pursuing the common good have strengthened STANTE LOGISTICS' institutional role, accelerating advocacy activities on crucial issues such as climate neutrality, the circular economy, human rights and migration, gender equality and the promotion of diversity and inclusion.

The inclusion in the Articles of Association of a corporate purpose that goes beyond the logic of profit alone, embracing objectives of collective interest, represented a fundamental step towards "giving form to substance": an evolution that today translates into a structured strategic approach, based on targeted planning and the definition of measurable objectives, not only in terms of economic results, but also in terms of social and environmental impact.



Our commitment to our employees is characterised by a series of initiatives aimed at promoting healthy lifestyles, growth, personal and professional development, support and involvement in building the well-being of their community.

Employment

GRI 1 · GRI 2-7-a · GRI 2-7-b · GRI 2-12 · GRI 2-29 · GRI 2-30-a · GRI 3-1 · GRI 3-2 · GRI 3-3 · GRI 401-1 · GRI 401-2 · GRI 403-1 · GRI 403-2 · GRI 403-6 · GRI 403-9 · GRI 405-1 · GRI 405-2 ESRS 2 SBM-3 · ESRS 2 IRO-1 · ESRS S1-6 · ESRS S1-9 · ESRS S1-11 · ESRS S1-12 · ESRS S1-14 · ESRS S1-15 · ESRS S1-16

SDG8

One of the key stakeholders for the success of an organisation is undoubtedly its staff. Sustainable workforce management involves striking a balance between employee wellbeing, business growth and positive social impact. First and foremost, it is essential to promote safe and healthy working conditions, ensuring respect for human rights and labour regulations.

Investing in continuous training and skills development enables employees to adapt to technological changes and grow professionally. Diversity and inclusion must be a priority, creating a fair and open working environment for all. It is important to promote physical and mental well-being, including through work-life balance and flexibility policies. Finally, constant dialogue between management and the workforce, together with transparency, helps to build trust and strengthen employee engagement with sustainable business objectives.

The company monitors its sustainability performance using specific quantitative indicators: it monitors performance relating to social management (including employee management).

The company holds ISO 45001:2018 (Occupational Health and Safety) and UNI PDR 125:2022 (Gender Equality) certifications.

There is a policy for regular consultations with key stakeholders, particularly employees. The company measures employee satisfaction through regular surveys.

The company has adopted and published on its website policies and procedures relating to equity, diversity and inclusion (issues covering discrimination based on gender, race, religion, sex or sexual orientation) and respect for human rights (child, forced or compulsory labour).

The link to the company's EDI policy is:

https://stantelogistics.com/wp-content/uploads/2024/07/ALL1-POLITICA-DI_rev-02-2.pdf.

The company has a structured risk assessment system that follows international frameworks.

Reflecting on our workforce, the total number of Stante Logistics employees is 95, broken down as follows.

The number of female employees, interns/trainees and self-employed workers by professional category:

Managers	2
Employees	40
Internships/Work experience	4

Number of male employees, interns/trainees and self-employed workers by professional category:

Managers	1
Middle managers	6
Employees	33
Workers	4
Internships/Work experience	2
Consultants/Freelancers	2

Percentage of total employees by contract type:

Permanent	99
Fixed-term	1
Part-time	3

The hours worked during the last financial reporting period (e.g. 1 January – 31 December) by all employees are 155,232.

With a view to corporate welfare, the company:

- · allows flexible working hours/smart working;
- · awards productivity bonuses.

The average annual remuneration by gender and by the most represented professional category is:

Women	28558.99
Men	28543.29

The average age of employees is 38.

The percentage of total employees on internships/work experience programmes activated in the last year is 8%. The company has hired 7% of its total workforce from protected categories under Law 68/99 or disadvantaged individuals under Law 381/91.

There have been zero accidents in the current year, as in the previous two years.

The total number of days lost in the current year, as well as in the previous two years, due to accidents resulting in temporary incapacity for work was less than or equal to 10.

Over the last year, the company has created 14 new jobs.

The company applies the National Collective Labour Agreement for Logistics and Freight Transport (updated in 2025).



Diversity and Inclusion

GRI 2-5 · GRI 405 · GRI 406

SDG 5 · SDG 10

During **2022**, Stante Logistics decided to consolidate its long-standing position against inequality and took action on its organisational process by implementing an **Integrated**Management System for Diversity, Inclusion and Gender Equality in accordance with

UNI PDR 125:2022 and ISO 30415:2021 standards. In June 2023, Stante Logistics obtained

UNI PDR 125:2022 Gender Equality certification.

UNI PDR 125:2022 Gender Equality Certification

Health and Safety

GRI 2-5 · GRI 403 · GRI 403-1 · GRI 403-2 · GRI 403-4 · GRI 403-6

SDG₃

In view of the significant social role played by the company, we believe it is useful to provide some information regarding the protection of workers' health and safety.

STANTE LOGISTICS S.p.A. SB has adopted a health and safety management system compliant with ISO 45001:2018, with certification active since 2012. The company's commitment in this area is fully in line with current legislation, in particular with the provisions of Legislative Decree 81/2008 ("Consolidated Law on Health and Safety in the Workplace") and subsequent amendments, one of the most stringent regulations in Europe. This is accompanied by constant attention on the part of management to the well-being and protection of personnel.

Results for the year

- 0 deaths at work with proven company responsibility;
- **0 serious or very serious accidents** attributable to the company;
- 0 cases of occupational diseases or mobbing with proven responsibility.

In addition to standard protocols, the company adopts specific internal policies and procedures to strengthen measures to protect the health and safety of workers, including:

- Structured division of work phases to minimise the risks of interference;
- · Constant monitoring with checks and audits;
- Support procedures for workers exposed to external risks (e.g. assaults).

Training

GRI 205-2 • GRI 401-1 • GRI 403-5 • GRI 404-1 ESRS S1-13

SDG 4

The development and consolidation of skills are essential for achieving strategic objectives and creating lasting value within the organisation.

During the year, a total of 825 man-hours of training were provided.

through structured courses lasting a total of **51 hours**, confirming STANTE LOGISTICS' ongoing commitment to promoting a corporate culture based on continuous learning.

The company has adopted a **two-pronged** training approach: **soft skills and hard skills**, with the aim of developing cross-disciplinary and technical-specialist skills.

Soft skills training aimed to strengthen interpersonal and organisational skills, which are essential for a collaborative and evolving work environment. In particular, managerial roles were involved in courses on leadership, delegation and accountability, while over 80% of the remaining staff participated in interactive training experiences, such as creative facilitation sessions (e.g. Lego® Serious Play®) and outdoor activities focused on problem solving, team working and self-motivation.

Hard skills were developed through technical and operational training on **transport and** warehouse logistics, as well as through common cross-disciplinary modules, structured in several cycles to ensure maximum participation. In particular, the following areas were addressed:

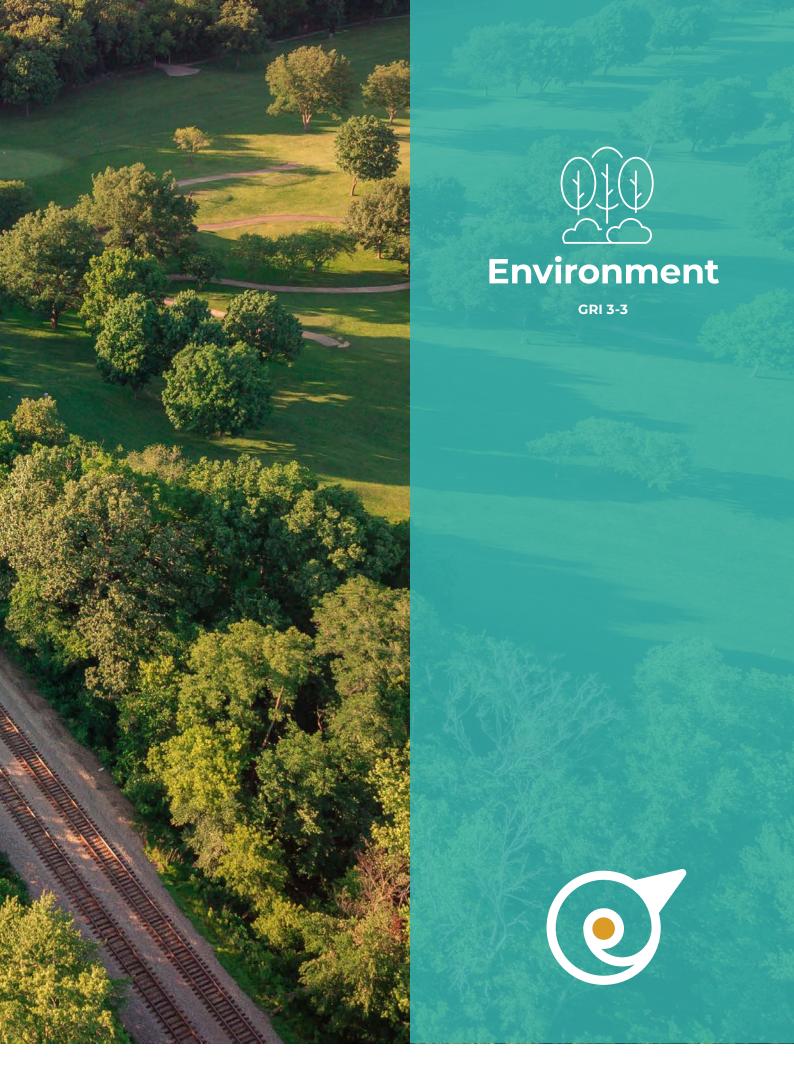
- the use and improvement of company IT systems;
- legal management of suppliers, to strengthen contractual compliance;
- customs and import/export regulations, with a focus on international trade;
- the study of foreign languages, which is essential in an increasingly globalised context.

These courses have been identified as strategic levers for improvement, in response to the growing challenges of a rapidly changing and highly digitalised market.

Furthermore, STANTE LOGISTICS S.p.A. SB is committed to systematically and continuously raising awareness and engaging its employees and collaborators on sustainability issues. To this end, the company has produced a series of information brochures covering topics such as dust, waste, energy, emergency, water resources and wastewater management. These brochures provide information and guidelines for operating in a sustainable and environmentally friendly manner.

51 hours of training and 825 man-hours in total







Management of environmental impacts

GRI 1 · GRI 2-12 · GRI 2-25 · GRI 2-29 · GRI 3-1 · GRI 3-2 · GRI 3-3 · GRI 201-4 · GRI 204 ESRS 2 SBM-3 · ESRS 2 IRO-1

Organisations are inherently entities that generate environmental impacts either through their daily activities or because of their relationships with stakeholders. It is therefore essential to be able to identify and assess the main sources of impact, such as CO₂ emissions and consumption of natural resources, and then seek to monitor and reduce their intensity. The involvement of all stakeholders, from employees to the supply chain, is essential to promote an ecological and responsible corporate culture, which is indispensable for bringing about concrete improvements.

Stante Logistics has long had an Environmental Management System in place that complies with the ISO 14001 standard, certified since 2007.

ISO 14001:2015 Environmental Management Certification

The Company monitors its environmental sustainability performance using specific quantitative indicators and uses traceability systems and applications.

The company uses innovative machinery that improves energy consumption and emissions efficiency, such as energy efficiency certified equipment and latest generation machinery (purchased less than five years ago). It has accessed European funds to purchase some of this equipment.

The company has plans to increase the efficiency of its vehicle loads: at hubs, the staff in charge manages loads based on vehicle saturation and optimisation, in order to avoid inefficiencies that have an excessive environmental impact.

Energy and Emissions

GRI 3-3 • GRI 302-1 • GRI 302-4 GRI 305-1 • GRI 305-2 • GRI 305-3 • GRI 305-5 ESRS E1-6 ESRS E1-5

The company's energy consumption, associated with forms of rationalisation, is a fundamental parameter for describing its impact not only in terms of efficiency but also in terms of its environmental impact.

The monitoring system in terms of energy used/distributed/saved allows the company to identify the areas in which it is most necessary to intervene for better rationalisation of resources, with a view to an ever-improving strategy for its efficiency.

The company, which is particularly attentive to environmental and ESG issues, has defined its objectives for improving environmental performance and has undertaken to calculate the organisation's scope 1 and scope 2 emissions from 2023 onwards.

For this calculation, the company has engaged external specialists and entrusted the work to **Carbodel - Consulting for Sustainability (https://www.carbodel.it/)**.

For 2024, the company has renewed its partnership with Carbodel, extending the scope of reporting to scope 3 and thus to the entire value chain of the organisation.

The aim is to share the results of Stante Logistics' corporate carbon footprint calculation, quantifying, analysing and reporting the organisation's greenhouse gas (GHG) emissions in a clear, detailed and transparent manner, in full compliance with best practices and international standards. The correct and systematic quantification and reporting of GHG emissions allows for the regular management of environmental impacts, associating them with specific activities carried out, and to set appropriate environmental objectives and targets.

Through these processes, Stante Logistics will be able to identify any anomalies related to the identification, quantification and removal of GHG emissions and consequently implement a plan of improvement activities.

The organisation's carbon footprint was calculated in accordance with the guidelines of the GHG Protocol Corporate Accounting and Reporting Standard.

The GHG Protocol is a global framework standard used for accounting and reporting greenhouse gas (GHG) emissions. This standard provides guidelines for organisations and entities that want to measure and communicate their greenhouse gas emissions, with the aim of facilitating broader sustainability goals.

The calculation methodology used to quantify GHG emissions, measured in tonnes of CO_2 equivalent (CO2eq), is based on multiplying the activity data relating to GHG sources by appropriately selected emission factors (EF) for their respective Global Warming Potential (GWP) according to the following mathematical formula:

GHG emissions = Activity data x EF x GWP

The calculation refers specifically to climate-changing gas emissions over which Stante Logistics exercises complete financial and/or operational control (Scope 1 and Scope 2).

This report covers the period from 1 January 2024 to 31 December 2024, during which the company's emissions are monitored, and concerns its sites in Italy.



In addition, the company measures the environmental footprint of transport purchased from third parties, estimated at 39,039 t CO₂eq.

The company has taken steps to diversify its offering in order to reduce its pollution levels, for example by upgrading its fleet with electric and latest-generation vehicles.

In fact, the company's fleet consists of:

Diesel: 9

Petrol: 2

• Hybrids: 3

The company has chosen strategic hubs for its activities to ensure that the shortest possible distance is travelled: in particular, it promotes the development and use of intermodality, thanks in part to strategic terminals in the Czech Republic, Poland and Italy, in order to minimise emissions from road transport.

Waste

GRI 306-1 • GRI 306-2 • ESRS E5-1

In the context of the GRI Standards, the environmental dimension of sustainability concerns an organisation's impact on living and non-living natural systems, including soil, air, water and ecosystems. This context includes the issue of waste, which may be generated by the organisation's own activities, but may also be generated by entities upstream and downstream in the organisation's value chain. Proper waste management therefore begins with reduction at source, minimising the production of waste. It is essential to separate waste according to type (recyclable, hazardous, organic) and ensure proper disposal in accordance with current regulations. Promoting the recycling and reuse of materials helps to reduce environmental impact. The adoption of a waste management plan and employee awareness are fundamental to a sustainable and responsible approach.

Waste can therefore have a significant negative impact on the environment and human health if it is not managed properly.

The company separates the following materials at its sites:

- IT equipment;
- plastic;
- paper.







Intermodal transport services

SDG 9 · SDG 13

Respect for the environment has always been a key focus for Stante Logistics, which is why we continuously invest in intermodal road-rail and road-sea transport, a solution that offers significant advantages in terms of efficiency and eco-sustainability: reduced costs, greater security thanks to satellite monitoring and a significant reduction in CO₂ emissions.

Since 2014, we have strengthened our strategic networking by implementing direct roadrail connections between Italy and Poland and vice versa. Specifically, we operate in Italy through the terminals of Orbassano (Turin), Manoppello (Pescara) and Nola (Naples), and in Europe through the terminals of Slawkow (Poland) and Ostrava (Czech Republic). Our company offers its customers a complete range of transport and integrated logistics services, leveraging its areas of excellence, such as a wealth of knowledge, experience and specific skills; a widespread presence on international markets through a dense network of renowned and qualified correspondents; the use of advanced technologies to optimise distribution processes and the accurate monitoring of every single phase of operational and administrative work.

Always attentive and respectful of the environment, in recent years we have intensified our use of intermodal road/rail and road/sea transport. This choice stems from an ever-increasing awareness of sustainable development, but also from the desire to offer increasingly innovative and cutting-edge services in line with market needs.

Our strategy, focused on customer service and the constant search for innovative and competitive logistics solutions, has enabled us to respond adequately and promptly to increasingly pressing and diverse market demands, thus confirming the competitiveness of our offering and the strength of our brand.

Road-rail connections



8 daily road-rail services between Italy and Poland/Czech Republic and vice versa

- > South Adriatic service
- > South Tyrrhenian service
- > Northern Italy service

Our swap bodies



Casse mobili tipo C45 TILT Capacità massima 90m3						
Dimensioni esterne	Dimensioni interne					
Lunghezza mt. 13,71	Lunghezza mt. 13,56					
Larghezza mt. 2,55	Larghezza mt. 2,48					
Altezza mt. 2,90	Altezza mt. 2,66					
Casse mobili tipo C45 BOX Capacità massima 90m3						
Dimensioni esterne	Dimensioni interne					
Lunghezza mt. 13,71	Lunghezza mt. 13,55					
Larghezza mt. 2,46	Larghezza mt. 2,44					
Altezza mt. 2,93	Altezza mt. 2,69					
	tipo C78 TILT ssima 100m3					
Dimensioni esterne	Dimensioni interne					
Lunghezza mt. 13,71	Lunghezza mt. 13,55					
Larghezza mt. 2,55	Larghezza mt. 2,48					
Altezza mt. 3,235	Altezza mt. 3,00					

Stante Logistics owns 734 swap bodies, both tipper and box types:

- C45 maximum capacity 90 m³
- C78 maximum capacity 100 m³

The procurement of swap bodies began in 2014. In subsequent years, thanks to the growth in demand for intermodal services, the company decided to invest in the purchase of latest generation swap bodies, the last of which took place in 2022 for a total of 324 units of different models. All swap bodies are equipped with **GPS** to improve customer service, transparency and the safety of transport and logistics operations.

Stante Logistics owns 734 swap bodies

Environment, Sustainability and Innovation

We firmly believe in intermodal road-rail services, a highly competitive transport solution that combines operational efficiency with reduced environmental impact.

In 2014, we were the first in Italy to activate a direct road/rail intermodal connection between Southern Italy and Eastern European countries. Since then, we have extended this mode of transport to Northern Italy, contributing to the reduction of CO_2 emissions in the transport sector (SDG 13 – Climate Action).

Thanks to the adoption of cutting-edge technologies and dynamic satellite monitoring systems, we optimise the supply chain by reducing the number of kilometres travelled by road and improving the punctuality of the service (environmental KPIs: tonnes of CO₂ avoided; % intermodal transport out of the total).

All our investments are future-oriented and based on a model of sustainable innovation that integrates environmental (E), social (S) and governance (G) aspects. Specifically:

- **E (Environmental):** promotion of low-emission transport, reduction of energy consumption, use of low-impact vehicles;
- **S (Social):** continuous training of logistics personnel, improvement of working conditions and safety (SDG 8 Decent Work and Economic Growth);
- **G (Governance):** transparency of decision-making processes, traceability of flows, performance monitoring through certified systems (e.g. ISO 14001, 45001).



In 10 years of intermodal transport, we have saved 234,059 tonnes of CO, eq

Source for CO₂ emissions calculation: EcoTransIT World compares the energy consumption, CO₂ and atmospheric exhaust emissions of aeroplanes, cars, trains and lorries. The methodology behind the calculations is robust and scientific, adopts a life-cycle approach to energy and is approved by the European Environment Agency. Powered by the most accurate data available for all modes of transport, EcoTransIT World was developed in collaboration with ifeu (the German Institute for Environment and Energy) and European routing system and software providers Hacon and IVE mbH. This data includes rail data from the new UIC Energy and CO₂ database. EcoTransIT World does not just calculate the energy or fuel needed to run the train, car or aeroplane. The calculations include emissions from cumulative energy consumption, including the energy used to produce electricity or fuel, using a 'well-to-wheel' approach. The EcoTransIT World tool was originally developed by a consortium of five European railways: FS, SNCF, SBB, DB and Green Cargo.

New Generation Warehouse: Green Excellence and Integrated Sustainability

The construction of the new warehouse is fully in line with the principles of **environmental sustainability and energy efficiency**, making it a concrete example of green industrial architecture. This approach is reflected in every component of the project, from the structure to the cutting-edge technological systems.

A key element of the sustainability strategy adopted is the **2,500 m² refrigerated section**, integrated into the 7,500 m² warehouse. This section has been equipped with an ammonia refrigeration system with ethylene glycol as the secondary fluid. Ammonia was chosen as the main refrigerant not only for its excellent thermodynamic properties, but above all for its ecological profile. As a natural refrigerant with a GWP of zero and an ODP of zero, ammonia represents a longterm solution, in line with the most stringent European regulatory constraints for the phase-out of Fgases.

The use of this fluid, widely recognised in the industrial refrigeration sector, particularly in the food industry, guarantees low energy consumption and high efficiency, thus combining excellent performance with minimal environmental impact.

As further confirmation of its commitment to sustainability, the entire plant is **powered by electricity produced from renewable sources**. A photovoltaic system with an estimated production of 138,000 kWh/year has been installed on the roof of the factory.

This innovative solution is capable of **covering approximately 100% of the plant's energy needs**, significantly reducing dependence on non-renewable sources and cutting CO_2 emissions.

In summary, the warehouse, with its state-of-the-art refrigerated section and energy supply from renewable sources, together with a focus on **recycling the materials used**, the use of CAM (Minimum Environmental Criteria) certified construction materials, the recovery and treatment of rainwater from the yards, the collection and recovery of rainwater from the roofs stored in an innovative tank built according to principles of environmental sustainability, all serving the firefighting water reserve, yard washing and irrigation, and finally, a large part of the external yard built with draining paving to ensure permeability in the subsoil, fully reflects the criteria of **environmental sustainability, energy saving and the circular economy.**

This project is not only a functional infrastructure, but a model of how innovation and environmental responsibility can coexist for a more sustainable future.



Sea and Air Services: Representative office in Turkey

In 2023, we began a process of expansion into Turkey, culminating in May 2024 with the opening of a representative office in Istanbul. This strategic presence allows us to directly monitor the local market and strengthen intermodal connections. Trade with Turkey is carried out through combined road and short sea transport services, the use of RO-RO ships for the transport of semi-trailers, and intermodal sea-rail modes where international routes make this possible.

Offering increasingly integrated and efficient logistics solutions allows us to compete internationally, responding in a targeted manner to customer needs and remaining aligned with market developments.



Supply Chain Sustainability and Supplier Code of Conduct

Supply chain sustainability plays a key role in Stante Logistics' shared value creation process. As a **global logistics provider**, Stante Logistics regularly subjects suppliers undergo a rigorous accreditation process. The company adopts a system for evaluating suppliers.

The percentages of the total number of suppliers for each evaluation variable are broken down as follows:

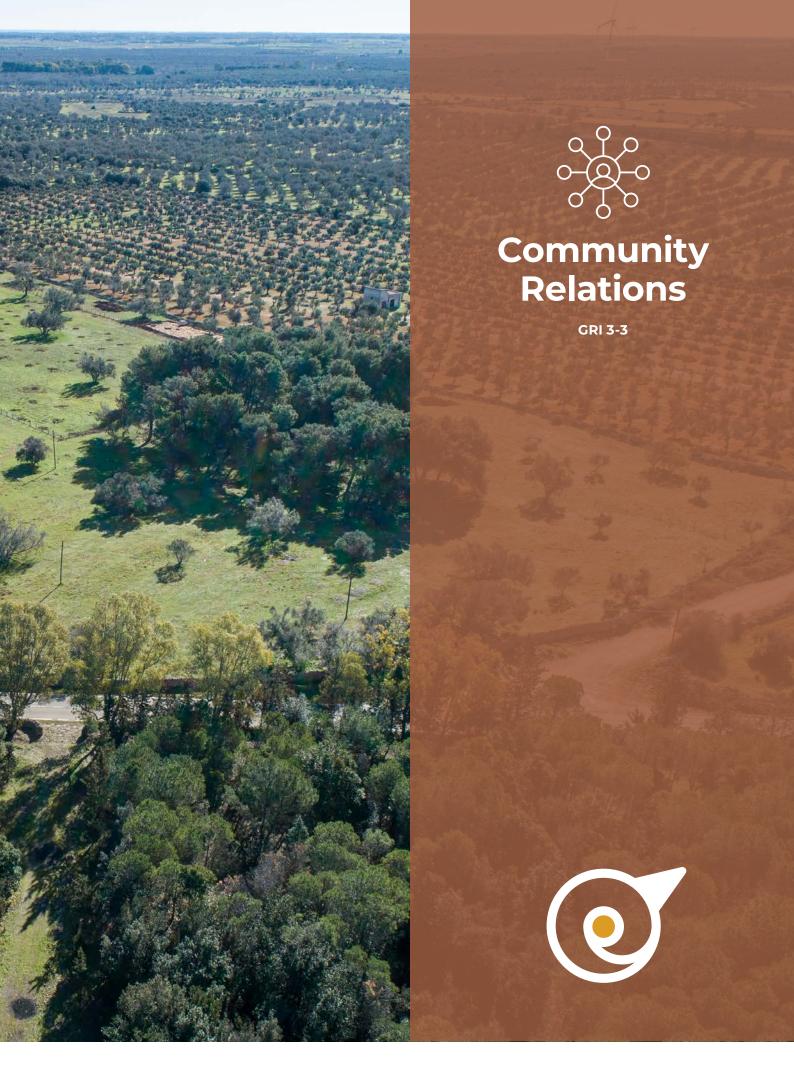
- 100% of suppliers assessed for possession of environmental certifications;
- 100% of suppliers assessed for social certifications (health and safety);
- 100% of suppliers assessed for geographical proximity.

When purchasing consumer goods, the Company also tends to buy only from suppliers that have been previously accredited for their sustainability policy. Sustainable supply chain management is a challenge that necessarily involves the definition of shared objectives: in this sense, networking opportunities between companies are important hubs of exchange within the business network and contribute to the formation of a pluralistic perspective on sustainable development issues applied to the supply chain. Stante Logistics has always been committed to involving its supply chain not only in commercial matters, but also through the provision of its code of conduct and sustainability policies.

The supplier register is constantly updated and lists all the players in the supply chain. The document qualification procedure, which had a positive outcome for all suppliers with whom relations had been maintained in previous years, is still valid.











Community involvement

GRI 2-29 • GRI 203-1 • GRI 418

Being good at your job is no longer enough; you need to go further and communicate outside your company the opportunities and information you have acquired that could potentially help others live happier lives in a better world.

Sharing, information, prevention and satisfaction are fundamental concepts for Stante Logistics, which puts its thinking into practice through a series of activities, seeking synergies and collaborations, especially with local organisations and the community in which the company operates, so that together our voice can reach further.

In 2024, we have chosen to strengthen our commitment to environmental sustainability by promoting concrete and symbolic actions that actively involve everyone in the organisation.

Sharing, information, prevention, satisfaction

Solidarity Partnerships

During the Christmas holidays, we gave each employee a 500 ml glass bottle made from 100% recyclable material. This was a symbolic but concrete gesture aimed at promoting the reduction of single-use plastic and encouraging sustainable behaviour in the workplace, thanks in part to the presence of water dispensers in all our offices.

In line with our values and our journey as a Benefit Corporation, we have also chosen to support various organisations committed to protecting the environment and promoting social well-being.

Among these is the Marevivo association, which has been active since 1985 in defending the sea and marine ecosystems through the **Fondo Emergenza Mare** project. Our support helps to finance specific interventions for the protection of marine forests, beach cleaning, the removal of waste from the sea and the preservation of biodiversity.



We continue to support the **GV3 – A Gonfie Vele Verso la Vita** association, a non-profit organisation affiliated with the Italian Solidarity Sailing Union, which is dedicated to bringing the most vulnerable members of our society to sea, offering them an opportunity for growth, inclusion and well-being.



Finally, we are renewing our membership of **FAI – Fondo per l'Ambiente Italiano** (Italian Environment Fund) through the Corporate Golden Donor programme, with the aim of actively contributing to the enhancement and protection of our country's cultural and landscape heritage.

Vicini al FAI, vogliamo un'Italia più tutelata e più bella.





2025 Goals



Business and corporate governance

- Define a long-term sustainability mission and/or strategy to manage the economic, social and environmental impacts of our activities.
- · Increase the presence of women in corporate governance bodies.
- · Implement an energy management system.



Water, Energy and Waste

- Give preference to electricity suppliers that produce mainly from renewable sources.
- Consider installing systems for producing energy from renewable sources with a lower environmental impact.
- Develop a system for estimating the reduction in consumption compared to the previous year.
- · Consider implementing separate collection for glass as well.

Environmental certifications

· Adopt ISO 50001 certification for energy management systems.



Personnel management, certifications and regulations

- Improve welfare in the company by increasing agreements with local organisations.
- Implement company welfare benefits for families, such as nurseries and summer camps.
- · Consider including life/accident insurance policies in company welfare.



Relationships with stakeholders and the local community

• Participate in trade associations that also deal with sustainability issues (e.g. through interventions or training courses).

GRI Index

STANTE LOGISTICS SPA SOCIETÀ BENEFIT has reported in accordance with the GRI Standards for the period 01/01/2024-31/12/2024.

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KEY DATA REGARDING KPIs

Data refers to the year 2024 (the period from January 1 to December 31, 2024).

Performance indicators ENVIRONMENT

Goals

- Reduction of Electric Energy Consumption
- Maintenance of Waste Management Control
- CO₂ Emissions Reduction (Scope 1)
- CO₂ Emissions Reduction (Scope 2)
- CO₂ Emissions Reduction (Scope 3)
- CO₂ Emissions Reduction (Scope 3 Downstream)
- CO₂ Emissions Reduction (Scope 3 Upstream)
- Total CO₂ Emissions reduction (Scopes 1, 2, and 3) Intensity Measurement
- \bullet CO $_2$ Emissions reduction (Category 1 ISO 14064-1 Scope 1) Intensity Measurement
- CO₂ Emissions reduction (Category 2 ISO 14064-1 Scope 2) Intensity Measurement
- CO₂ Emissions reduction (Category 3 ISO 14064-1 Scope 3) Intensity Measurement

I/D			Result		Tar	get	Sustainable	GRI
KP	'	2022	2023	2024	2025	2030	Development Goals (SDGs)	Standards
1	Total Electric Energy Consumption (kWh)	187502	179106	191652	-2% Reduction	-7% Reduction		
2	Total Renewable Electric Energy Consumption (kWh)	79350	65982	88754	+2% Increase	+7% Increase		
3	Total Weight of Hazardous Waste (kg)	785,6	0	0	-2% Reduction	-7% Reduction		
4	Total Weight of Non- Hazardous Waste (kg)	16141,4	24030	43770	-5% Reduction	-10% Reduction		
5	Total Weight of Recovered Waste (kg)	16927	24030	43770	Maintain 100%	Maintain 100%		
6	Control over Waste Percentage (Total Waste Recovered / Total Waste Produced)	100%	100%	100%	Maintain 100%	Maintain 100%	6 CLEAN WAITER AND SANITATION 7 AFFORDABLE AND CLEAN BREEFY	302-1 302-4
7	Total CO ₂ Emissions (Scope 1) (tCO ₂)	New KPI from 2023	50	43	-5% Reduction	-10% Reduction	12 RESPONSIBLE CONSUMPTION AND PRODUCTION 13 CLIMATE ACTION	302-4 305-1 305-2
8	Total CO ₂ Emissions (Scope 2) (tCO ₂)	New KPI from 2023	113	217	-5% Reduction	-10% Reduction	14 LIFE SELOW WATER 15 LIFE ON LAND	305-5 306-1
9	Total CO ₂ Emissions (Scope 3) (tCO ₂)	New KPI	from 2024	39626	-5% Reduction	-10% Reduction		306-2
10	Total CO ₂ Emissions (Scope 3 – Downstream) (tCO ₂)	New KPI	from 2024	261	-2% Reduction	-5% Reduction		
11	Total CO ₂ Emissions (Scope 3 – Upstream) (tCO ₂)	New KPI	from 2024	39365	-2% Reduction	-5% Reduction		
12	Total CO ₂ Emissions (Scopes 1–2–3) (tCO ₂)	New KPI from 2023	163	39886	-5% Reduction	-10% Reduction		
13	CO ₂ Emissions (Scope 1) – Intensity Measurement (tCO ₂ / Revenue in million euros)	New KPI from 2023	5,36 E-07	4,68 E-07	-5% Reduction	-10% Reduction		

VDI		Result		Target		Sustainable	GRI	
KPI		2022	2023	2024	2025	2030	Development Goals (SDGs)	Standards
14	CO ₂ Emissions (Scope 2)- Intensity Measurement (tCO ₂ / Revenue in million euros)	New KPI from 2023	1,21 E-06	2,36 E-06	-5% Reduction	-10% Reduction	6 CLEAN WATER 7 AFFORDABLE AND CLEAN EMERGY	302-1
15	CO ₂ Emissions (Scope 3)- Intensity Measurement (tCO ₂ / Revenue in million euros)	New KPI	from 2024	0,00043	-5% Reduction	-10% Reduction	12 RESPONSIBILE CONSUMPTION AND PRODUCTION	302-4 305-1 305-2 305-5
16	Total CO ₂ Emissions Reduction (Scopes 1-2-3) – Intensity Measurement (tCO ₂ / Revenue in million euros)	New KPI from 2023	1,74 E-06	0,00043	-5% Reduction	-10% Reduction	14 LIFE SELOW WATER 15 INFE ON LAND	306-1 306-2

Other Performance Indicators ENVIRONMENT Result **Target** Sustainable GRI N. **Development Goals** Indicator **Target** Standards 2022 2023 2024 2030 (SDGs) Materials, Penalties 17 Chemical for improper 0 0 0 0 Products management Penalties Waste 18 for improper 0 0 0 0 Management management Penalties for Compliance with 0 0 0 0 19 Environmental Laws environmental and Regulations issues Penalties / Complaints Dust / Non-conformities 20 0 0 0 0 Emissions identified on the specific aspect Penalties / Complaints / Non-conformities 21 Noise 0 0 0 0 identified on the 302-3 specific aspect 302-4 Penalties / Complaints 303-1 / Non-conformities 303-2 22 Odor 0 0 0 0 identified on the 303-3 specific aspect 13 CLIMATE ACTION 303-4 Penalties / Complaints 304-2 Accidental / Non-conformities 23 0 0 0 0 305-4 pollution identified on the specific aspect 306-1 306-2 Penalties / Complaints Road / Non-conformities 306-3 0 0 0 24 0 Congestion identified on the 306-4 specific aspect 307-1 Diesel refueling Uncontained Uncontained Uncontained operation check spills = 0 spills = 0 spills 25 Biodiversity 0 = 0 (To Prevent Soil Contamination) Purchase Contract Renewable for Energy from 26 100% 100% 100% 100% Energy 100% renewable sources Number of reports / complaints / non-conformities / Customer 27 0 0 0 0 accidents / unsafe Safety behaviors attributable to company misconduct

Performance Indicators "LABOR PRACTICES AND HUMAN RIGHTS" Data related to workplace injuries and occupational deseases

Health and Safety (staff)						
Workplace Injuries and Occupational Disease:	S					
Data	2024					
Total number of workplace injuries	0					
Number of work-related illnesses	0					
Total deaths due to workplace injuries or occupational diseases	0					
Total number of serious workplace injuries (excluding deaths)	0					
Days of injury due to issues related to equipment and hazardous substances	0					
Total days lost due to workplace injuries	0					
Total days lost due to deaths and occupational diseases	0					
Total hours worked	2072448					
Total working days	240					
Multiplier for calculation	1,000,000 (recordable injury rate)					
Multiplier for Calculation	1,000 (severity index)					

Performance indicators INJURIES AND OCCUPATIONAL DISEASES

Goals

- Decrease the number of workplace accidents
- Maintain the number of work-related illnesses
- Reduce the number of days lost due to workplace accidents, deaths, and illnesses
- Decrease Accident Frequency Rate
- Decrease Accident Severity Rate
- Reduce Accidents resulting in deaths
- Decrease Serious Accidents
- Reduce the Risk of Occupational Diseases
- Reduce Accidents caused by equipment or hazardous substances

KPI		Result			Tar	get	Sustainable Development	GRI
KPI	KPI		2023	2024	2025	2030 Goals (SDGs)		Standards
28	Number of workplace accidents	0	0	0	0	0	3 GOOD HEALTH AND WELL-BEING	
29	Number of work-related illnesses	0	0	0	0	0	8 DECENT WORK AND ECONOMIC GROWTH	403-9
30	Number of days lost due to workplace accidents, deaths, or illnesses	0	0	0	0	0	C ECONOMIC GROWTH	

I/DI	KPI		Result		Tar	get	Sustainable Development	GRI
KPI		2022	2023	2024	2025	2030	Goals (SDGs)	Standards
31	Recordable workplace accident rate (Frequency Index = N × 1,000,000 / hours worked)	0	0	0	0	0		
32	Severity Index (days lost × 1,000 / hours worked)	0	0	0	0	0		
33	Fatal Injury Rate (Deaths × 1,000,000 / hours worked)	0	0	0	0	0	3 GOOD HEALTH	
34	Serious Injury Rate (excluding deaths) (Number of serious injuries × 1,000,000 / hours worked)	0	0	0	0	0	8 DECENT WORK AND ECONOMIC GROWTH	403-9
35	Occupational Disease Rate (Occupational illness days / working days)	0	0	0	0	0	îÍ	
36	Injury rate due to issues related to Equipment and Hazardous Substances (Injury days for the described causes / Working days)	0	0	0	0	0		

Indicator of the ratio between the highest-paid individual's annual total compensation and the median annual total compensation of all employees

КРІ		2022	2023	2024	Sustainable Development Goals (SDGs)	GRI Standards
	Annual compensation of the highest-paid individual	€ 66.668	€ 70.043	€ 90.000	3 GOOD HEALTH AND WELL-BEING	
37	Median annual total compensation (all employees)	€ 25.233	€ 26.214	€ 28.423	8 DECENT WORK AND ECONOMIC GROWTH	405-2
	Total Ratio	2,64	2,67	3,16		

Data related to training (excluding mandatory courses)

Training (excluding mandatory cou	ırses)							
Average training hours provided to employees								
Data	2024							
Number of employees	95							
- Of which trained	68							
Total training hours	3060							

Performance indicators TRAINING (excluding mandatory training)

Goals

- Increase and invest in employee skills development
- Strengthen employees' sense of belonging

KDI		Result			Target		Sustainable	GRI
KPI	КРІ		2023	2024	2025	2030	Development Goals (SDGs)	Standards
38	Average number of training hours per employee (Training hours / employee)	28,7	43,5	45	48	50	4 CUALITY EDUCATION 5 GENDER FQUALITY FQUALITY TO REDUCED TO	404-1

Indicator of women employment in the organization

Goals

• Promote equal opportunities

KDI		Result			Tar	get	Sustainable	GRI
KPI		2022	2023	2024	2025	2030	Development Goals (SDGs)	Standards
39	Percentage of women employed in the entire organization (No. of women / total employees)	55%	51%	50%	60%	65%	4 QUALITY EDUCATION 5 GENDER EQUALITY EQUALITY B DECENT WORK AND ECONOMIC GROWTH	405-1
40	Percentage of women in top management positions	16%	30%	36%	40%	45%	M	

Performance indicator: average gender pay gap

STANTE LOGISTICS S.p.A. SB ensures fair and favorable working conditions, in particular fair and compliant remuneration in all its components (salary level, benefits, working hours, and overtime) according to the requirements established by applicable laws, collective agreements, and industry standards. Furthermore, the company continuously monitors the remuneration of its employees to ensure the right to a decent wage, in accordance with the standards set forth in the National Collective Labor Agreement for the Construction Industry.

At STANTE LOGISTICS S.p.A. SB, remuneration is determined based on the relevant National Collective Labor Agreement (CCNL), with the following data:

· Average annual gross salary:

KPI	Unadjusted Gender Pay Gap (Average)	2022	2023	2024	Sustainable Development Goals (SDGs)	GRI Standards
	Average Annual Gross Hourly Pay – Men	€ 14,20	€ 14,65	€14,80	4 QUALITY 5 GENDER EQUALITY	
41	Average Annual Gross Hourly Pay – Women	€ 13,00	€ 13,30	€13,65	8 DECENT WORK AND ECONOMIC GROWTH	405-2
	Gender Pay Gap (%)	9,2 %	10,1 %	8,8 %		

Performance indicator: percentage of employees belonging to ethnic minorities and/or vulnerable groups respect to the entire organization

KPI	Percentage of employees belonging to minorities and/ or vulnerable groups relative to the entire Organization	2022	2023	2024	Sustainable Development Goals (SDGs)	GRI Standards
42	% of employees belonging to minorities and/or vulnerable groups relative to the entire organization	12%	14%	13%	4 QUALITY 5 EQUALITY 8 BECENT WORK AND FOOKOMIC GROWTH	405-1

A	ltri KPI re	elativi a Pra	atiche	lavo	rative	e Diri	tti Umani	
			Result Target		Sustainable	GRI		
N.	Goal	Indicator	2022	2023	2024	2030	Development Goals (SDGs)	Standards
43	Employee Safety: External Reports	N. of Complaints from Customers and Regulatory Authorities	0	0	0	0		
44	Customer/User Safety	N. of Customer Injuries Attributable to Improper Company Conduct	0	0	0	0		
45	Child Labor	N. of Employees < 16 Years Old	0	0	0	0		
46	Forced and Compulsory Labor	Number of Reports During the Year	0	0	0	0		
47	Promoting Freedom of Association and the Right to Collective Bargaining	Number of Reports During the Year	0	0	0	0		
48	Contracts	N. of Employees Covered by Collective Agreements / Total Employees	100%	100%	100%	100%		
49	Employee Representation	N. of Employees Represented by Employee Representatives	100%	100%	100%	100%	4 QUALITY 5 GENDER EQUALITY	403-1 403-2 403-4
50	Employee Representation	Number of Union Memberships	1	1	2	Free choice		403-5 403-6 403-8
51	Discriminatory Practices	Total Number of Incidents Related to Discriminatory Practices	0	0	0	0	8 BEESHT WORK AND ECONOMIC GROWTH	404-1 404-3 405-1
52	Discrimination, Harassment, Physical, Psychological, and Verbal Abuse	Total Number of Recorded Incidents	0	0	0	0		407-1 408-1 409-1 416-1
53	Reduction in the Number of Disciplinary Actions	Number of Disciplinary Actions (Warnings, Fines, Litigation, Dismissals) / Total Employees	4,2%	3,7%	3,4%	<3%		
54	Working Hours	Number of Reports During the Year	0	0	0	0		
55	Working Hours	Overtime Hours / Total Working Hours	0,15%	0,13%	0,12%	< 0,10%		
56	Payroll	Number of Reports During the Year	0	0	0	0		
57	Careers	N. of Employees with Personal Development Plan / Total Employees	10%	8,5%	14%	>15%		
58	Employee Performance Evaluation	Number of Employees Evaluated / Total Administrative and Technical Staff	100%	100%	100%	100%		

N.	Goal	Indicator		Result		Target	Sustainable Development Goals	GRI
N.	Goal		2022	2023	2024	2030	(SDGs)	Standards
59	Increase in Training Activities	Training Hours Completed / Training Hours Planned	100%	100%	100%	100%		
60	Employee Training	Percentage of Employees Trained in Health and Safety	100%	100%	100%	100%	4 QUALITY 5 GENDER EQUALITY	403-1 403-2 403-4
61	Employee Training	Percentage of Employees Trained on Discrimination and Harassment	69%	71%	78%	100%	8 BECHN WORK AND	403-5 403-6 403-8 404-1 404-3
62	Employee Training	Percentage of Employees Trained on Diversity & Inclusion / Gender Equality	69%	71%	78%	100%		405-1 407-1 408-1 409-1 416-1
63	Reduction of Absenteeism	Number of Absences / Total Hours	2%	1,7%	1,1%	< 1%		

P	erformar	ice indicat	ors E	THICS				
N.	Goal	Indicator		Result		Target	Sustainable Development Goals	GRI
١٨.	Cour		2022	2023	2024	2030	(SDGs)	Standards
64	Employee Training	Percentage of Employees Trained on Ethical Topics	100% critical functions	100% critical functions	100% critical functions	100% critical functions		
65	Privacy	Number of Cases or Complaints Related to Privacy Breaches and Data Loss of Employees/Clients/ Suppliers	0	0	0	0	5 GENDER 8 DECENT WORK AND EDWONG GROWTH	
66	Anti-Corruption	Communication of Anti-Corruption Policies to Employees	100% critical functions	100% critical functions	100% critical functions	100% critical functions	16 PEACE, INSTITUTIONS	205-1 205-2 205-3
67	Cybersecurity	Communication of Anti-Corruption Policies to Employees	0	0	0	0	. <u></u>	
68	Violations of Corporate Ethics (Whistleblowing Reports)	Number of Whistleblowing or Other Reports	0	0	0	0		
69	Anti-Corruption	Number of Confirmed Corruption Cases	0	0	0	0		

Performance indicators SUSTAINABLE PROCUREMENT

	0	lu di satau		Result		Target	Sustainable	GRI
N.	Goal	Indicator	2022	2023	2024	2030	Development Goals (SDGs)	Standards
70	Training for Procurement Department Staff	Sustainable Procurement - ESG / Total Number of procurement department staff	100%	100%	100%	100%		
71	Supplier/ Subcontractor Engagement	Number of suppliers who have signed the Supplier/ Subcontractor code of conduct / Total Number of Suppliers	100%	100%	100%	100%		
72	Supplier/ Subcontractor Qualification	Number of selected suppliers evaluated according to Sustainability Principles / Total Number of Suppliers	25% of critical functions	35% of critical functions	40% of critical functions	100% of critical functions	9 MOUSTRY, INDOVITOR NO DEPASTRICTURE AND DEPASTRICTURE AND COMMONTES 12 RESPONSIBLE 16 PRACE, INSTIDE AND STRONG	414-1
73	Increase Supplier/ Subcontractor Audits	Number of suppliers subject to on-site sustainability assessment / Total Number of Suppliers	20% of critical functions	22% of critical functions	25% of critical functions	40% of critical functions	ONSUMPTION AND PRODUCTION IN STRINGE INSTITUTIONS	414-2
74	Supplier/ Subcontractor Awareness	Suppliers subject to contractual clauses covering environmental, social, and ethical issues / Total Number of Suppliers	100%	100%	100%	100%		
75	Supplier/ Subcontractor Engagement	Suppliers monitored/ evaluated engaged in corrective actions or capacity building / Total Number of Suppliers	20% of critical functions	20% of critical functions	20% of critical functions	60% of critical functions		
76	Procurement from Local Suppliers	Amount of purchases from local suppliers / Total Amount of Purchases from Suppliers	20%	25%	30%	40%		

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