

# Sustainability Report

Year 2024



**TORELLO**

MOVING STRATEGIES

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## Letter to Stakeholders

To our esteemed stakeholders,

It is with great pleasure that we present our third Sustainability Report, a document that demonstrates the responsible growth path that Torello Trasporti Srl is pursuing with determination and vision. Since 1975, the year of our founding, we have been committed to offering efficient, reliable, and increasingly sustainable transport and logistics services. Today, more than ever, we are aware of the role that a company like ours can and must play in contributing to a fair, inclusive, and environmentally respectful future.

Throughout 2023, we consolidated our ESG commitment through concrete actions: we invested in an increasingly green fleet, adopted alternative fuels such as HVO+, improved the energy efficiency of our offices, and strengthened corporate welfare policies. We also expanded our reporting system, integrating the European ESRS standards, in line with the new CSRD directive. This report outlines the results achieved, but also the challenges that lie ahead. Sustainability is an ongoing process that requires listening, innovation, and collaboration. Therefore, dialogue with you, our stakeholders, remains central: your expectations, observations, and suggestions are essential to guiding our future decisions.

We invite you to read this document carefully and share your insights with us. Together, we can build an increasingly responsible business model focused on the common good.

With gratitude

**Nicola Torello**

President Torello Trasporti Srl

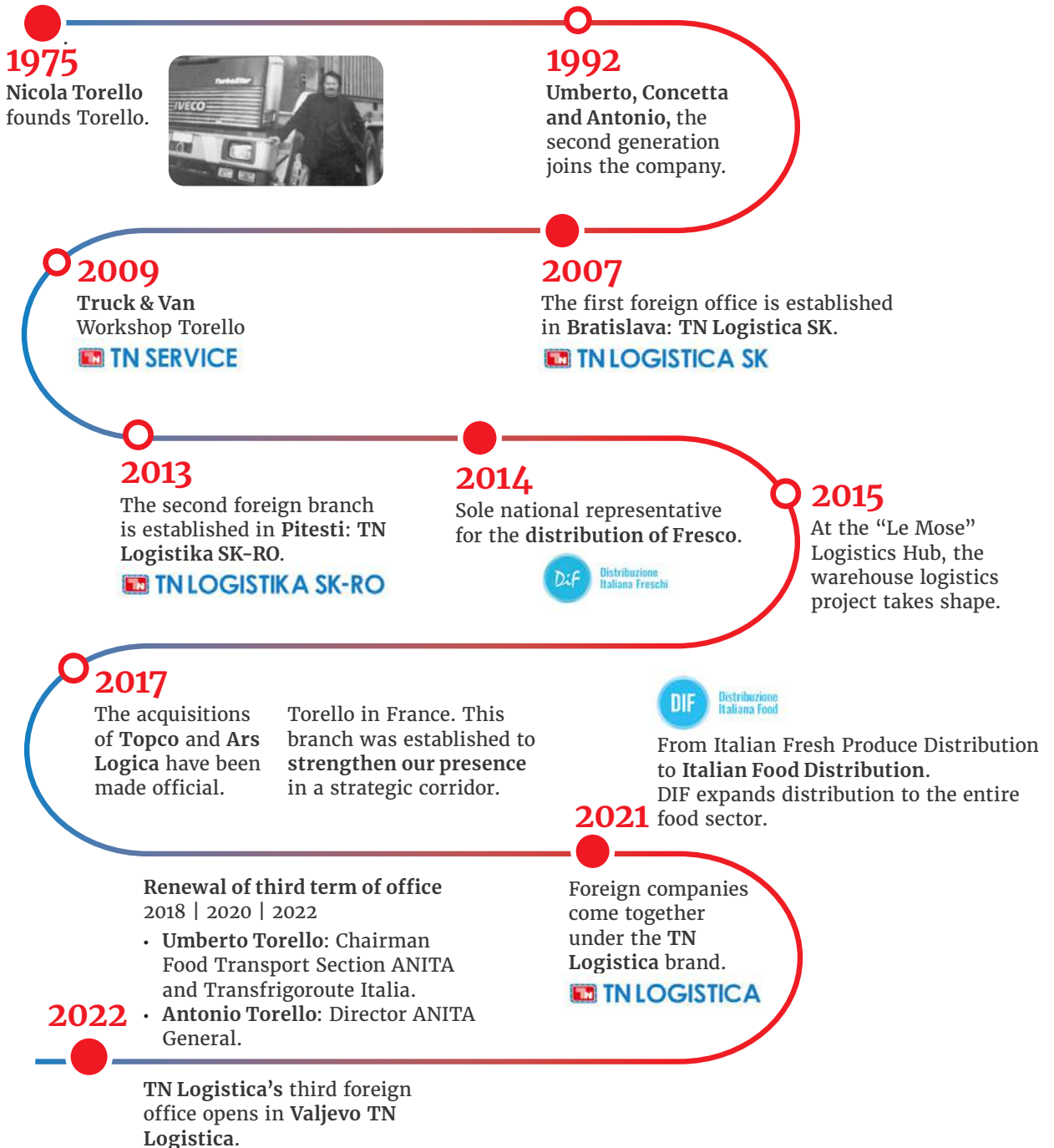


# Our History

Torello, a historic company in Montoro (AV), founded in 1975, operates in the field of road haulage, logistics, and distribution services with the mission of positioning itself as a link between producers and consumers. It designs customized, long-term solutions to optimize the logistics chain.

The Torello Vision puts people's values at the center. Regardless of what technology or new need emerges in the future, it is people whose values drive services and determine their success.

Below are the most important moments that have characterized Torello's history from its birth to today:



# Economic and Financial Results

## GRI 201

Voice	Financial Year 2024	%	Financial Year 2023	%	Absolute variation	Variation %
<b>Production value</b>	<b>262.302.692</b>	<b>100 %</b>	<b>247.365.203</b>	<b>100 %</b>	<b>14.937.489</b>	<b>6,04%</b>
- Consumption of raw materials	54.297.894	20,70%	57.529.822	23,26%	-3.231.928	-5,62%
- Overheads	130.882.193	49,90%	125.117.264	50,58%	5.764.929	4,61%
<b>Added value</b>	<b>77.122.605</b>	<b>29,40%</b>	<b>64.718.117</b>	<b>26,16%</b>	<b>12.404.488</b>	<b>19,17%</b>
- Other revenues	12.046.086	4,59%	14.288.538	5,78%	-2.242.452	-15,69%
- Personnel costs	46.830.441	17,85%	39.290.315	15,88%	7.540.126	19,19%
-Accruals						
<b>Gross operating margin</b>	<b>18.246.078</b>	<b>6,96 %</b>	<b>11.139.264</b>	<b>4,50%</b>	<b>7.106.814</b>	<b>63,80%</b>
- Depreciation and amortization	19.255.228	7,34%	17.053.479	6,89%	2.201.749	12,91%
<b>Operating result characteristic</b>	<b>-1.009.150</b>	<b>-0,38%</b>	<b>-5.914.215</b>	<b>-2,39%</b>	<b>4.905.065</b>	<b>-82,94%</b>
<b>(Net operating margin)</b>						
+ Other revenues	12.046.086	4,59%	14.288.538	5,78%	-2.242.452	-15,69%
- Miscellaneous management costs	3.831.595	1,46%	5.124.170	2,07%	-1.292.575	-25,23%
<b>Income before financial management</b>	<b>7.205.341</b>	<b>2,75%</b>	<b>3.250.153</b>	<b>1,31%</b>	<b>3.955.188</b>	<b>121,69%</b>
+ Financial income	61.526	0,02%	93.804	0,04%	-32.278	-34,41%
+ Exchange rate gains and losses	-96	0,00%	-2.605	0,00%	2.509	-96,31%
<b>Operating result</b>	<b>7.266.771</b>	<b>2,77%</b>	<b>3.341.352</b>	<b>1,35%</b>	<b>3.925.419</b>	<b>117,48%</b>
<b>(Current Margin before Financial Charges)</b>						
- Financial charges	-4.003.255	-1,53%	-2.405.607	-0,97%	-1.597.648	66,41%
<b>Income before adjustments to financial assets and liabilities</b>	<b>3.263.516</b>	<b>1,24%</b>	<b>935.745</b>	<b>0,38%</b>	<b>2.327.771</b>	<b>248,76%</b>
+ Value adjustments of financial assets and liabilities						
+ Former extraordinary area quota						
Pre-tax income	3.263.516	1,24%	935.745	0,38%	2.327.771	248,76%
<b>Income taxes for the financial year</b>	<b>6.696.173</b>	<b>2,55%</b>	<b>376.589</b>	<b>0,15%</b>	<b>6.319.584</b>	<b>1678,11%</b>
<b>Net income</b>	<b>-3.432.657</b>	<b>-1,31%</b>	<b>559.156</b>	<b>0,23%</b>	<b>-3.991.813</b>	<b>-713,90%</b>

## Torello Trasporti Management Report

### 1. Company Information

Torello Trasporti S.r.l., hereinafter referred to as Torello, is a leading logistics operator in the transportation and logistics sector at both the national and European levels. While maintaining its core business of full truck load (FTL) transportation, the company is continuing to develop and consolidate its position in the last-mile (LTL) distribution services sector, working closely with the Directly owned by D.I.F. – Distribuzione Italiana Food, as well as in warehouse logistics.

In this regard, a series of initiatives were launched in the final months of the 2024 financial year to develop a new business, “on-site logistics,” for structured clients. This will enable both the optimization of manufacturing companies’ logistics and procurement processes and the benefit of a business segment that, for logistics companies (Torello), can significantly impact both revenue and margins.

Furthermore, while Torello is strongly oriented towards the transport of food and temperature-controlled goods, it is also always looking with great interest at other sectors (consumer goods, industrial, detergents, wellness and personal care). This allows it to effectively optimize its monthly revenue flow compared to economic and production sectors characterized by physiological declines.

Furthermore, over the past few years, Torello has developed a live animal transport service in collaboration with strategic clients, obtaining all the necessary certifications and authorizations to perform this transport service. This underscores the company’s strategy of positioning itself as a partner for its strategic clients, capable of meeting all their transport and logistics needs.

Finally, always with the aim of providing an excellent and top-quality service, Torello Trasporti has obtained important certifications and quality attestations, such as:

- certified production and labeling of organic products for some national branches;
- “IFS – higher level” quality certification;
- ISO 9001:2015 quality certification.

## **Management report – business outlook**

The international scenario continues to be characterized by a slowdown in economic activity and high and persistent uncertainty, fueled by announcements regarding trade policy measures by the new US administration.

In the first quarter, while the economy in China and the euro area held up well, US GDP showed a slight decrease, mainly due to a sharp increase in imports.

According to preliminary estimates, in the first three months of the year, Italian GDP grew by 0.3%, a better result than France and Germany, but lower than Spain.

In the first quarter, industrial production recorded a slight increase on a quarterly basis: the increase in the index in January was followed by a decline in February and stability in March.

Business confidence showed its third consecutive decline in April, affecting all four major economic sectors. Consumer confidence also declined in the same month, with a particularly marked deterioration in opinions about Italy’s economic situation.

Despite a slight decline in March, employment increased by 0.9% in the first quarter

This positive trend affected men and women, permanent employees and the self-employed, young people aged 15-24, and those aged 50 and over.

Harmonized consumer price inflation (HICP) in all major European countries remained essentially unchanged in April compared to March, standing at 2.1% in Italy and 2.2% on average for the euro area.

This macroeconomic scenario at the European and national levels is impacting the transportation sector, which will face challenges related to staff shortages, costs, and the growing demand for rapid deliveries. It will also face the challenges of digitalization and sustainability, with a greater focus on supply chain management and emissions reduction. In this context, Torello Trasporti has made every effort over the past few years, establishing a structure capable of addressing all market challenges and changes. Indeed, Torello Trasporti positions itself as a strategic logistics operator for its customers, offering a full range of logistics services with a view to optimizing and streamlining the supply chain.

As part of its full-truck transport services, Torello has equipped itself with a fleet of tractors and semi-trailers that, both in terms of size and efficiency, allows it to offer the best transport solutions to all types of customers. Furthermore, as mentioned, the development and consolidation of its positioning in services other than full-truck transport, such as distribution and logistics, allows Torello to offset any natural decline in one transport service with the strong performance of other services.

Distribution services, in synergy with its direct subsidiary D.I.F. – Distribuzione Italiana Food – represent a constantly evolving and expanding sector. Thanks in part to strategic relationships with other partners, Torello is also a leading logistics operator in the distribution sector, capable of offering reliable services and meeting the delivery times requested by its customers. In 2024, Torello completed and enhanced its presence in Southern Italy with the inauguration of a distribution hub in Caserta, enabling it to meet its customers' distribution needs to delivery points in central and, especially, southern Italy, reducing traction costs and delivery times.

Still in the distribution sector, the new distribution branch in Udine was opened in 2024, facilitating goods delivery activities in the north-east of the country and also allowing the development of the distribution business towards north-eastern Europe.

Furthermore, during the first months of the year, Torello is engaged in the expansion of the Piacenza hub: work is underway to improve and expand the main DIF hub, the Piacenza “DC9”, which includes: the expansion of the existing 0-4 degree cold storage room to 2,900 m<sup>2</sup>, the expansion of the cold storage room intended for dry goods and the construction of a new -20 degree cold storage room of 120 m<sup>2</sup>.

Torello is also heavily involved in the logistics sector, consolidating its presence by increasingly streamlining and optimizing logistics processes. In early 2025, the Verona logistics warehouse was completed, optimizing its operations by focusing on warehouse logistics rather than just a temporary sorting facility. In this way, the Verona site will become a crucial hub in the coming months for clients looking to consolidate their commercial presence in Northeast and Eastern Europe. Torello is also completing the opening of a new site in Forlì, also equipped with racking, consolidating its presence in a rapidly expanding market.

An economic environment characterized by the significant presence of manufacturing companies requiring ever-increasing logistics space. Finally, Torello Trasporti is developing opportunities arising from in-house logistics through projects and clients already acquired in early 2025. In these projects, Torello can manage all material procurement and storage activities, from the picking of raw materials or semi-finished products to inventory management, quality control, material packaging, and production line replenishment, optimizing customers' supply chains while simultaneously improving their margins.

These initiatives will allow Torello Trasporti to consolidate its presence in the national and international transport and logistics sector, with a significant impact on turnover and margins.

Revenue breakdown table

Category of activity	Value year 2024
Transport services	163.310.018
Distribution performance	36.113.619
Logistics Services	35.531.325
Sale of goods	11.810.499
Other revenues	3.491.145
<b>Total</b>	<b>250.256.606</b>

FTL's business, although growing compared to the previous year, does not show much room for growth but rather a trend of consolidation.

Last-mile distribution is showing a growing trend, while logistics is experiencing strong growth, driven by the new opportunities offered by in-house operations, ensuring customers can optimize their procurement and warehouse management processes.

On the cost side, the optimization and rationalization process continues: raw material costs have decreased by approximately 6%, while personnel costs and overheads are trending upward.







## Organization Profile

GRI 2-1 • GRI 2-2 • GRI 2-6

**Torello Trasporti** is a limited liability company, with a fully paid-up share capital of €10,000,000, whose shares are divided between the shareholders respectively:

- Torello Antonio 33%;
- Torello Concetta Rosa 33%;
- Torello Umberto 34%.

The role of Sole Director is held by Nicola Torello, and that of Sole Auditor by Josè Maria Gallo. This report covers the operations of the headquarters located in Montoro (AV), Via Marconi 381, 83025.

Torello operates and provides services throughout Europe, including through its French branch and subsidiaries in Slovakia, Romania, and Serbia. The accounting year ends on December 31 of each year, and sustainability reporting covers the same period. 2024 is the third year in which the sustainability report has been prepared.

Torello operates primarily in the field of road haulage, logistics, and distribution services.



“

*We must inspire concrete actions, involving everyone by working on awareness, because the dimension of action, the one I'm most akin to, is essential to our continuity. There is no sustainability without future generations.*

Nicola Torello

President Torello Trasporti SrL



## Reporting information

**GRI 2-3 • GRI 2-4 • GRI 2-5**

The company publishes its environmental, social and governance sustainability results in an appropriate report generated semi-automatically by the Synesgy View platform.

The Sustainability Report was drawn up on the basis of the questionnaire administered to **Torello Trasporti Srl** by Synesgy. This tool allowed the emergence of corporate values in ESG areas with reference to the period **01/01/2024-31/12/2024**.



Synesgy is an official **Licensed Software and Tools Partner** of the GRI at a global level. This guarantees that the inclusion of statements in the Report complies with the GRI Standards.

The standards are designed to provide a comprehensive, comparable and credible framework of the topics relevant to an organization, 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 refer to the European Sustainability Reporting Standards (ESRS) adopted by the European Commission on 31 July 2023 as a common framework for ESG reporting by companies falling within the scope of the Corporate Sustainability Reporting Directive (CSRD).

The Italian decree transposing this legislation, Legislative Decree 2024/125, officially entered into force on 25 September 2024. The ESRS show a significant degree of alignment with the GRI Standards.

✔ **GRI Sustainability Reporting Standards**

✔ **ESRS European Sustainability Reporting Standards**

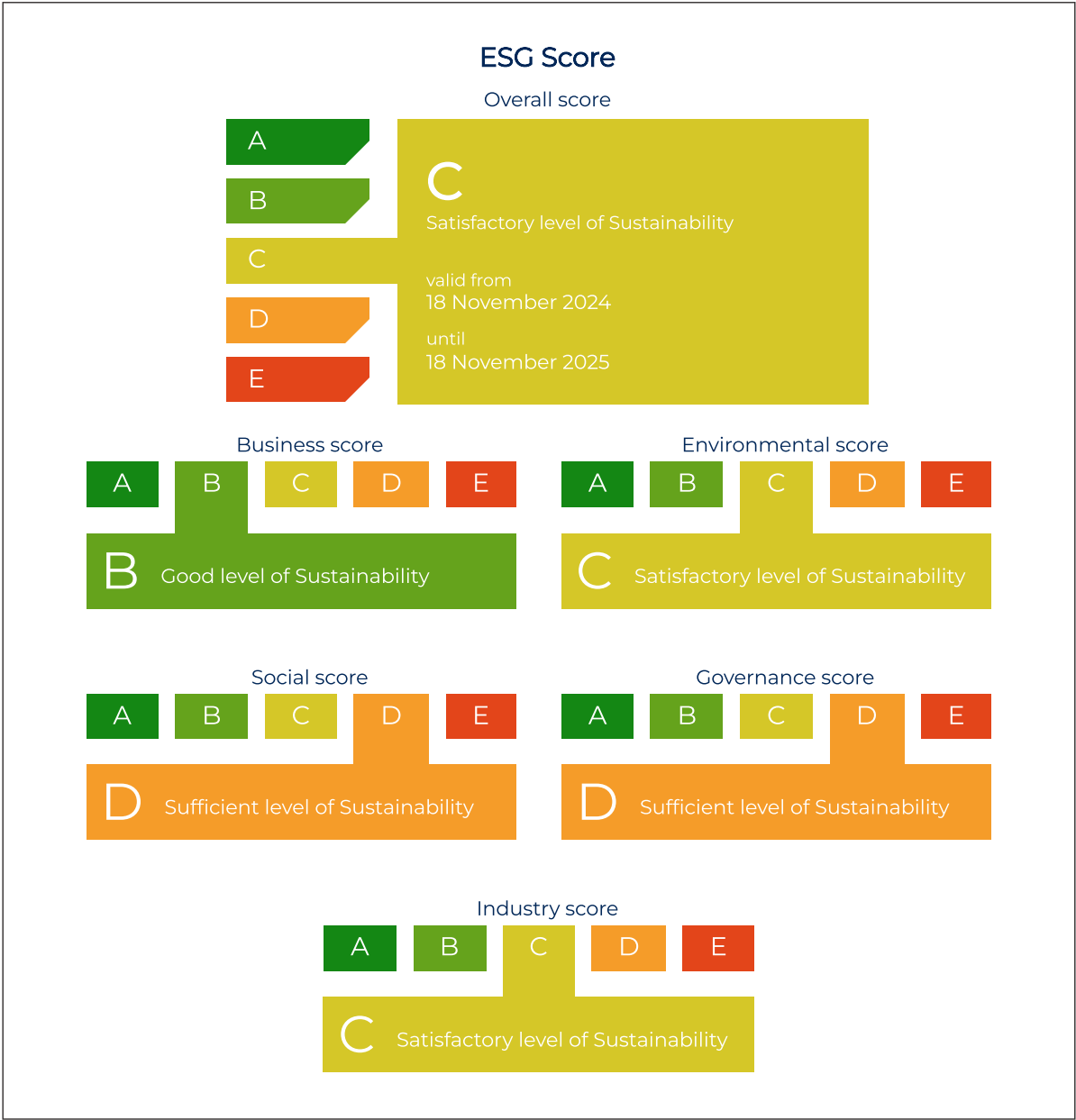
For unlisted SMEs, which do not fall within the scope of the Corporate Social Reporting Directive (CSRD), EFRAG has developed a voluntary Standard (VSME) that encourages and guides them to nevertheless make efforts to report their ESG performance. This Standard covers the same sustainability topics as the European Sustainability Reporting Standards (ESRS) for large companies, however, it is proportionate and takes into account the key characteristics of micro, small, and medium-sized enterprises.

By completing Synesgy, even SMEs are therefore compliant with the voluntary regulations included in the VSME Standard.

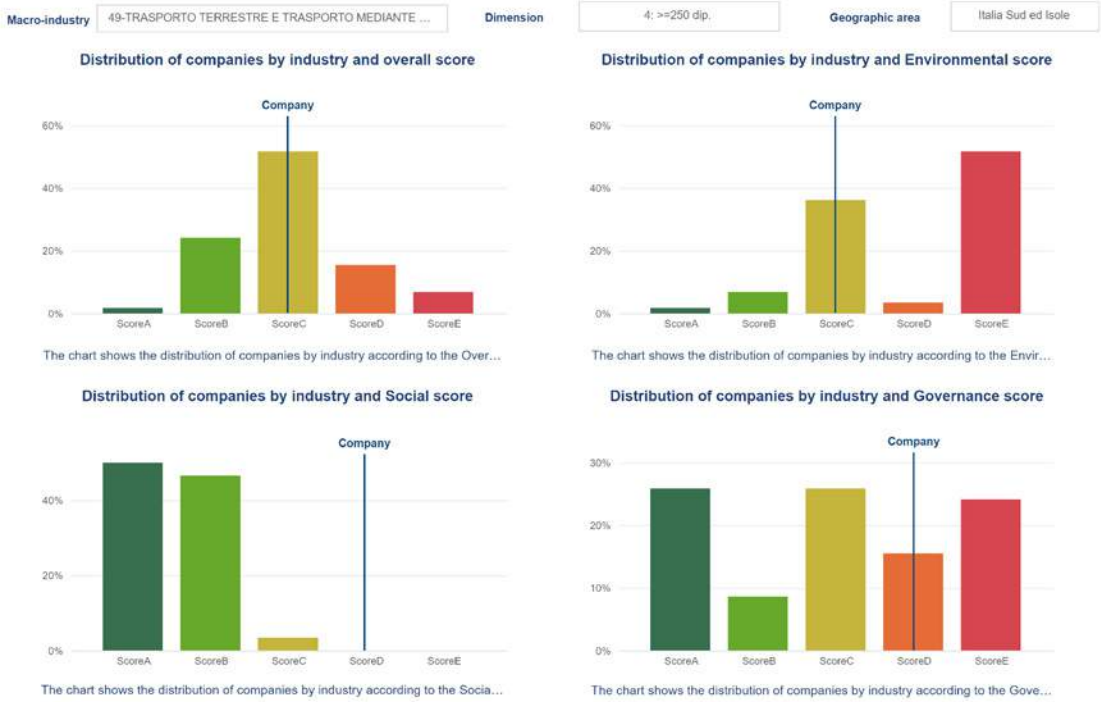
This statement is published on the **Torello Trasporti Srl** website at **tntorello.com**.

Information can be requested by email [d.grimaldi@tntorello.com](mailto:d.grimaldi@tntorello.com).

The Sustainability Report was developed by Synesgy View.



# Benchmark Statistics



## Why was it important for Torello Trasporti Srl to complete the Synesgy questionnaire?

- ✔ It has enabled the company to create a virtuous circle with its customers, suppliers and all stakeholders
- ✔ The questionnaire can be used for all recognized banking networks, as it is based on international measurement criteria (GRI and ESRS)
- ✔ Data is shared in real time
- ✔ It is supported by a platform that allows data to be collected in a matter of seconds
- ✔ Developed by CRIF, an internationally recognized player
- ✔ It allows the automatic drafting of this Report thanks to integration with the Synesgy View platform

# Stakeholder Engagement

GRI 2-29

ESRS 1

In line with the ESRS, stakeholders are defined as individuals or groups that can reasonably be expected to affect, or be affected by, the company’s activities, decisions or impacts.

The objective of strengthening a **sustainable business model** involves, in addition to a commitment to improving the adoption of sustainable business practices, the need to engage with stakeholders directly or indirectly involved in business operations.

The ability to understand and assess stakeholder needs and expectations is particularly important for **sharing the objectives and generating shared added value**. This can lead both to improvements in the **quality of life and well-being of stakeholders, as well as greater efficiency and legitimacy for the company**.

Engaging in dialogue with and listening to local stakeholders enables the company to lay the foundations for shaping its **sustainability strategies** by establishing objectives in the common interest.

Within the General Requirements of the ESRS, the company’s key stakeholders are divided into two groups:

- ✔ Affected stakeholders: individuals or groups whose interests are or could be impacted by the company’s activities and its direct or indirect business relationships across the value chain (identified in the table with an **“A” for Affected**);
- ✔ Users of sustainability statements: the primary users of general-purpose financial reporting, along with other stakeholders such as business partners, civil society, and public authorities (identified in the table with a **“U” for User**).

The company’s stakeholder engagement system encompasses activities, tools, channels, and methods designed to address the diverse profiles and needs of stakeholders while considering the overall governance structure.

The following table summarizes the above:

Stakeholders	Definition	Engagement Tools
Employees	A	Meetings, corporate climate surveys and internal surveys; internal communication tools (press review, intranet, company e-mail, internal social network, etc.); group and training activities.
Suppliers	A	Selection procedures, meetings and visits; definition and sharing of standards; questionnaires; joint planning; dedicated portals.
Affected Communities	A/U	Communication and marketing campaigns; meetings with local community representatives; sponsorships and events.
Consumers/Clients	A	Direct sales or business meetings and visits; customer satisfaction and market research; tests and focus groups; social media and corporate website; dedicated meetings and industry events.
Trade Unions	U	Support and dialogue initiatives, exchange of communications.

# Double Materiality Matrix

GRI 2-9  
ESRS 1 • ESRS 2

Once the company's key stakeholders have been identified, the next step is to prioritize the most relevant issues for them and for the company.

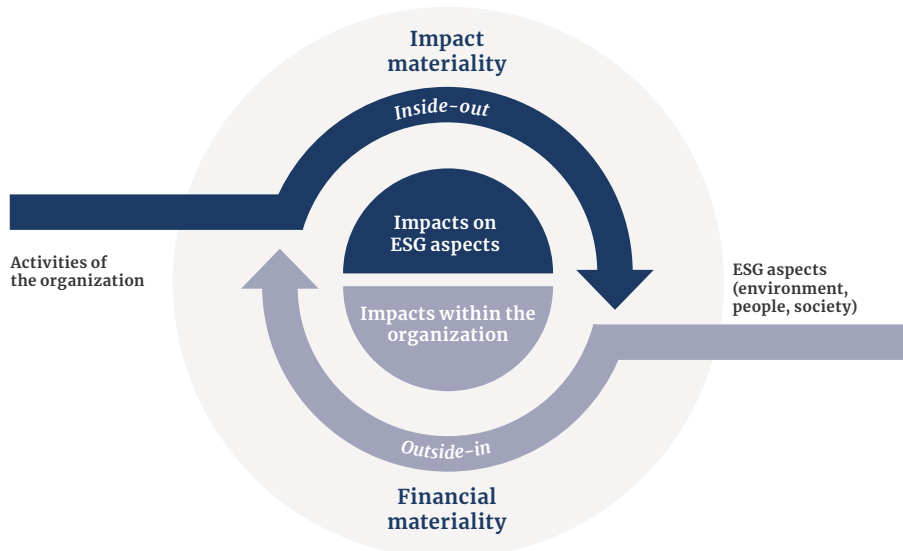
The materiality analysis process follows the guidelines defined by the 2021 GRI Universal Standards, in particular by "GRI 3: Material Topics 2021", and similarly the guidance contained in ESRS 1, which defines when a sustainability issue is considered **material from an impact perspective** when it concerns actual or potential negative or positive effects on people and the environment in the short, medium or long term.

The current European reference standards involve a **double materiality approach**.

This term refers to the process of assessing impacts from both the "**Inside-out**" (Impact Materiality) and the "**Outside-in**" (Financial Materiality) perspectives. While the former identifies the impacts actually or potentially generated by the organization and its value chain in relation to the outside world, the latter considers the risks and opportunities that can affect the company's value creation, strategy, financial performance, and positioning in the short, medium, or long term.

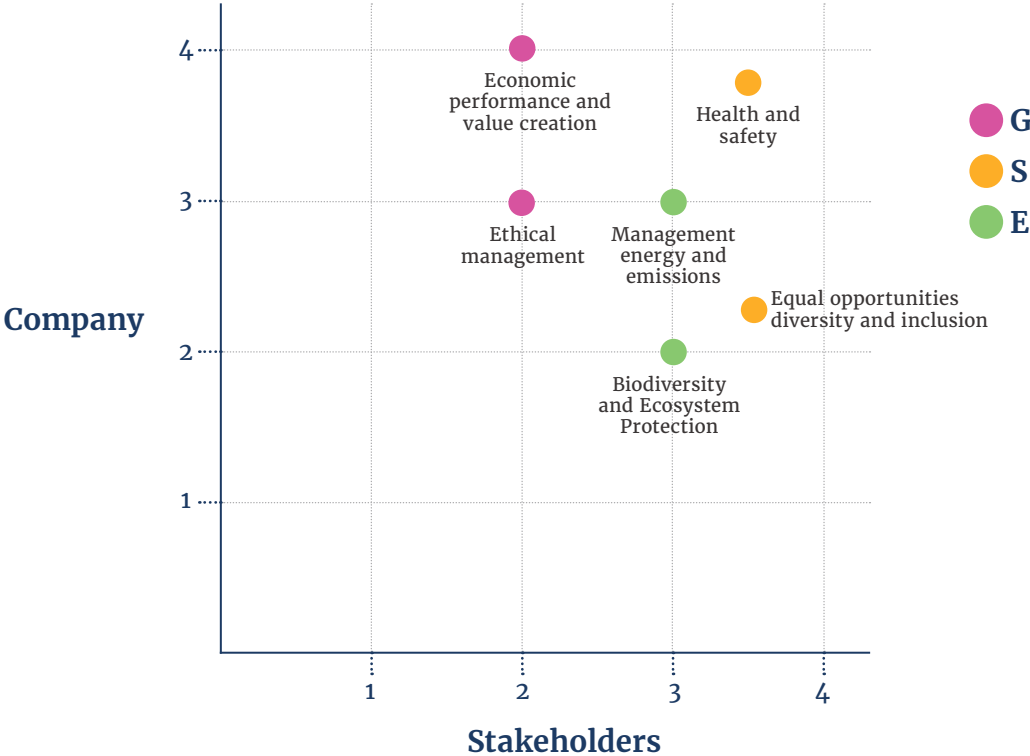
In a more immediate way, the double materiality approach answers two questions:

- ✓ **Financial Materiality:** How can ESG factors affect the financial stability and operations of the organization?
- ✓ **Impact Materiality:** How can the choices and activities of the organization influence the environment and society?

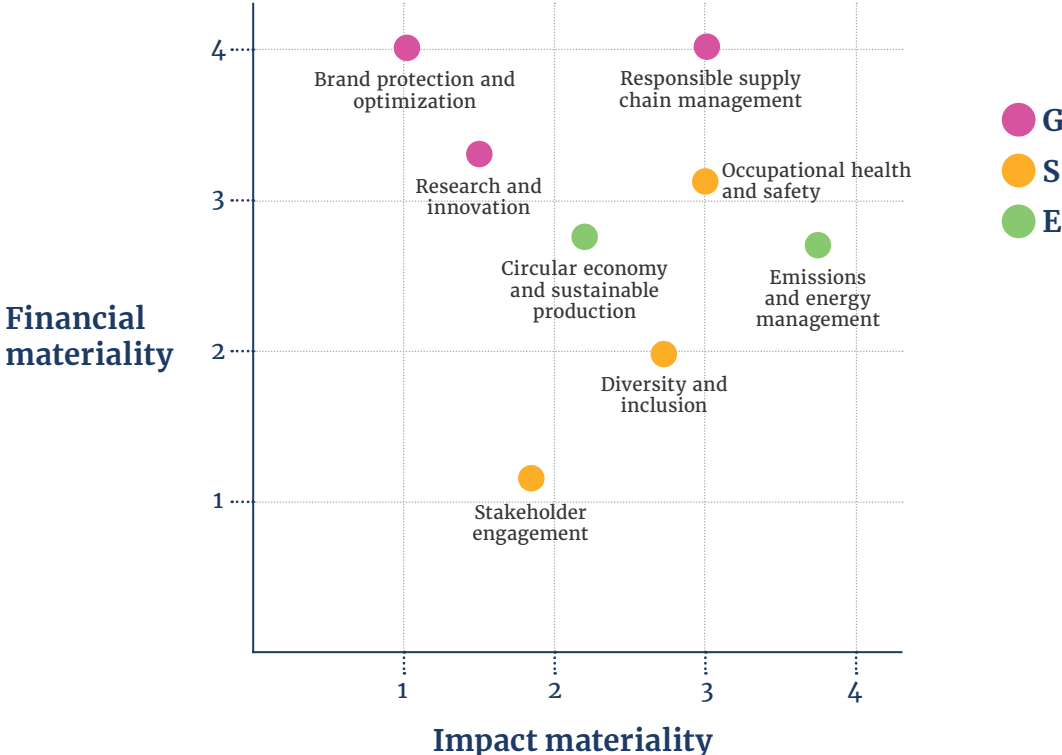


This analysis is graphically represented by a matrix that provides an immediate snapshot of the material topics considered to be significant to stakeholders and the company, and how these can have positive or negative effects on the external environmental and social impact and on the financial impact of the company.

Below is an example of how to identify the most common material themes:



In particular, as an application example for the company Torello Trasporti Srl (tertiary sector), a further example of a materiality matrix applied to the reference macro-sector follows:





## SDGs: UN Sustainable Development Goals



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

An action plan approved by the UN General Assembly, which includes 17 specific Sustainable Development Goals (SDGs), set out in a broader action programme with a total of 169 associated targets.

The 17 SDGs involve governments and nations but also every single enterprise. ESG principles are an expression of what businesses should do.

### Environmental

- ✓ Dependence on fossil fuels
- ✓ High water footprint
- ✓ Complicity in deforestation
- ✓ Waste disposal

### Social

- ✓ Conflicts with local communities
- ✓ Focus on employee health and safety
- ✓ Protection of diversity
- ✓ Appropriate interpersonal relationships between employees

### Governance

- ✓ Bonuses disproportionate to employee salaries
- ✓ Involvement in corruption scandals
- ✓ Opening of offshore subsidiaries to evade tax

# Torello Trasporti Srl and the SDGs

The Synesgy questionnaire enabled EMU Group S.p.A. to map the materiality and issues in the field of sustainability, thus highlighting the most significant achievements in the reporting year and providing its stakeholders with an immediate and, above all, certified overview of its activities, as it complies with internationally recognised parameters. The awareness process that has been initiated has highlighted the virtuous path taken by EMU Group S.p.A., as demonstrated by the alignment of its actions with six of the 17 SDGs (Sustainable Development Goals) recognised by the United Nations.



## 3 - HEALTH AND WELL-BEING

Ensure healthy lives and promote well-being for all.



## 7 - CLEAN AND AFFORDABLE ENERGY

Integrate low-impact solutions into your production cycle through the use of sustainable energy sources.



## 8 - DECENT WORK AND ECONOMIC GROWTH

Promote full and productive employment, decent working conditions and foster sustainable economic growth.



## 9 - BUSINESS, INNOVATION AND INFRASTRUCTURE

Resilient infrastructure, sustainable industrialization, and innovation.



## 11 - SUSTAINABLE CITIES AND COMMUNITIES

Make cities and human settlements inclusive, safe, resilient and sustainable.



## 12 - RESPONSIBLE CONSUMPTION AND PRODUCTION

Ensure sustainable production and consumption patterns.



## 13 - FIGHT AGAINST CLIMATE CHANGE

Promote actions, at all levels, to combat climate change.

The tracking of the issues through Synesgy and the 26 materialities, which can be traced back to the ESG areas, on the basis of this emergence, has set in motion a real path of awareness that involves, through more communication channels, all stakeholders.





# Environment





## Management of environmental impacts

**GRI 1 • GRI 2-25 • GRI 3-1 • GRI 201-4 • GRI 204**  
**ESRS 2 SBM-3 • ESRS 2 IRO-1**

Organisations are entities that generate environmental impacts either through their daily activities or through their relationships with stakeholders.

It is therefore essential to identify and assess the main sources of impact, such as CO<sub>2</sub> emissions and natural resource consumption, 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 environmentally friendly and responsible corporate culture, which is indispensable for bringing about concrete improvements.

The company monitors its environmental sustainability performance using specific quantitative indicators and presents nationally and internationally recognized third-party environmental certifications. The company complies with the regulatory requirements of the most common environmental impact assessment tools, including Ecovadis.

In conjunction with its activities, the company uses traceability systems and/or applications.

**Torello** uses innovative machinery that streamlines energy consumption and emissions, such as certified energy efficiency tools or latest-generation machinery (purchased less than five years ago).

Torello Trasporti Srl has accessed European funding to implement these innovations.

The company has plans to increase the efficiency of its vehicle loads: Torello Trasporti Srl has developed its own Visual Basic algorithm that optimizes loads to balance weight and optimize space within semi-trailers, thus consuming as little diesel as possible and thus reducing harmful emissions.

**Torello** pays close attention to the selection and testing of potential future fuels and to vehicle fleet renewal, recognizing the importance of connecting these two aspects. The input in this case comes from the EU, which in the 2020 and 2023 climate and energy packages has committed to reducing greenhouse gas emissions by 20% by 2020 and 40% by 2030.



The EU has also committed to achieving a 20% share of renewable energy sources by 2020 and at least 27% by 2030. By 2050, renewables could reach 40–60%. For these reasons, recent years have seen the development of alternative fuels, obtained from non-fossil sources, capable of reducing polluting emissions. In 2022, the sustainability solutions proposed by two types of fuels were considered, LNG (Liquid Natural Gas) and HVO (Hydrotreated Vegetable Oil).

Furthermore, **Torello** has established a 24-hour Environmental Emergency Response Service, provided by Pragmatica Ambientale Srl., to be activated in the event of a vehicle being involved in an accident that could potentially cause environmental damage. Pragmatica provides a company emergency operations center, available by telephone, whenever specialist technical and operational support is required. A procedure to be followed in the event of accidents with potential environmental damage is also defined.

## Energy

GRI 3-3 • GRI 302-1 • GRI 302-4  
ESRS E1-3 • ESRS E1-4 • ESRS E1-5

Corporate energy consumption is one of the key parameters that significantly influences not only a company's socio-environmental indicators but also its economic performance. Knowing how to improve the energy efficiency of your plants, offices, production lines, and machinery is essential for achieving positive impacts across all pillars of sustainability.

The company consumes 7,131 kWh of electricity at its owned and leased facilities.

The company has photovoltaic energy generation systems.

Furthermore, it carried out energy efficiency interventions through relamping activities, in 2022, at the Faenza branch.

The value of the energy efficiency improvement was €100,000.

The company estimated that the percentage reduction in consumption compared to the year prior to the efficiency improvements was approximately 70%.



The company uses technologies that enable data analytics (e.g., consumption data analysis) and diagnostics (e.g., functionality monitoring) through energy consumption recording, and thanks to these it has developed medium- to long-term plans for energy reduction.

In particular, it plans to monitor routes, drivers' driving style and vehicle status, to reduce diesel consumption and therefore CO<sub>2</sub> production.

The company has energy supply agreements that provide for an energy mix with a lower environmental impact (e.g. energy from renewable sources).

## Water and wastewater

GRI 303-5

ESRS E3-4

Sustainable management of water resources and wastewater is crucial to reducing a company's environmental impact. First, it is important to monitor water consumption and implement reduction strategies, such as the use of high-efficiency technologies and wastewater recycling. To limit pollution, wastewater must be adequately treated before release, in compliance with environmental regulations. Furthermore, it is helpful to develop a water risk management plan, which includes measures to address water crises or contamination. Companies can also collaborate with local communities to promote sustainable practices and minimize the impact on natural watersheds, contributing to the conservation of resources for future generations.

The water consumed in one year by all company offices is equal to 6300 m<sub>3</sub>.

The company uses technologies that enable data analytics (e.g., analysis of consumption data) and diagnostics (e.g., monitoring functionality) by recording the amount of water consumed and/or reused.

## Emissions

GRI 305-1 • GRI 305-2 • GRI 305-3 • GRI 305-5

ESRS E1-6

A company's emissions management is essential to reducing its environmental impact and combating climate change. The first step is to measure greenhouse gas (GHG) emissions from production activities, transportation, and energy consumption, using specific tools such as Life Cycle Assessment. Subsequently, a company can adopt reduction strategies, such as optimizing industrial processes, using renewable energy, and implementing low-emission technologies. Investing in carbon capture and storage (CCS) systems and promoting emissions offsetting through reforestation projects or carbon credits can further mitigate the impact. Transparency in emissions reporting and adherence to international standards such as the Paris Agreement help demonstrate a commitment to sustainability and strengthen stakeholder trust.

The company measures its corporate emissions related to air pollution.

Total SCOPE 1 greenhouse gas emissions (direct emissions) is 26204.76 tCO<sub>2</sub> eq.

The total SCOPE 2 greenhouse gas emissions (indirect emissions, resulting from the generation/purchase of electricity) is equal to 1604.48 tCO<sub>2</sub> eq.

The total SCOPE 3 greenhouse gas emissions (indirect emissions related to the value chain) is 11653.18 tCO<sub>2</sub> eq.

In 2024, Torello Trasporti Srl recorded a significant reduction in Scope 1 emissions, from 113,860 tCO<sub>2</sub> eq in 2023 to 26,205 tCO<sub>2</sub> eq.

This result is mainly attributable to two factors:

Introduction of HVO+ biofuel, which covered approximately 45% of the company's total fuel needs, contributing substantially to the reduction of direct emissions.

The reporting scope was refined, which in 2024 considered only vehicles owned by Torello Trasporti Srl, excluding those of Torello Group subsidiaries. This allowed for more accurate measurement and consistency with the report's organizational boundaries. Scope 2 emissions saw a slight increase (from 1,530 to 1,604 tCO<sub>2</sub>eq), due to the increase in the covered surface area of the company-owned warehouses, which led to greater electricity consumption.

Scope 3 emissions are substantially stable compared to the previous year, a sign of continuity in processes and value chain management.

The vehicles that make up the company fleet are:

<b>Gas</b>	<b>68</b>
<b>Electric</b>	<b>11</b>
<b>Diesel</b>	<b>1643</b>
<b>Lpg</b>	<b>28</b>
<b>Five Lng</b>	<b>46</b>

## **The Evolution of the Torello Fleet: A Journey to Sustainable Excellence**

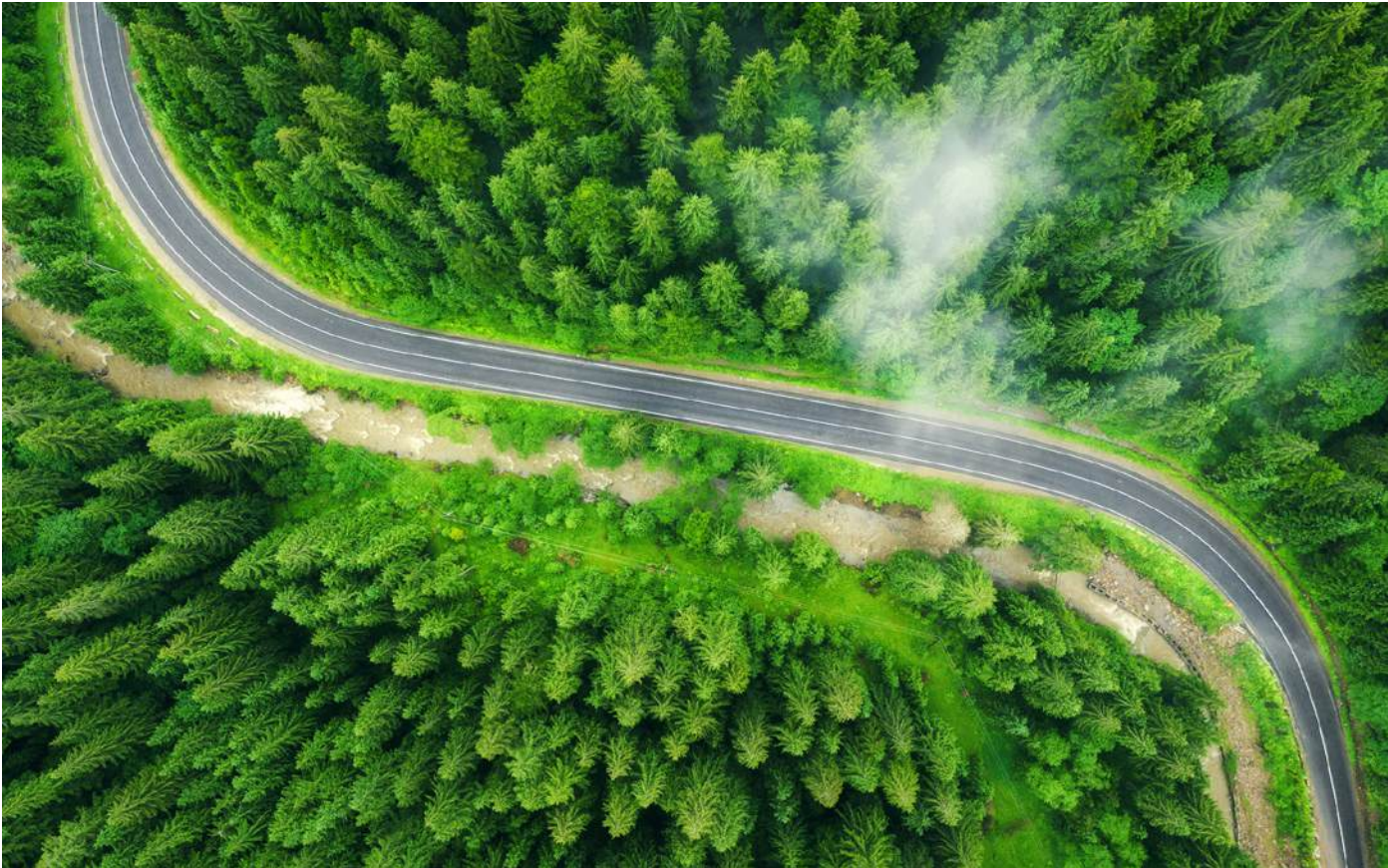
Over the years, Torello has embarked on a journey of continuous fleet renewal, guided by a clear vision: to constantly improve environmental and operational performance through the adoption of cutting-edge technologies. By 2024, this commitment translates into a fleet of over 96% Euro VI vehicles, with the complete elimination of Euro IV vehicles and a significant reduction in the Euro V share.

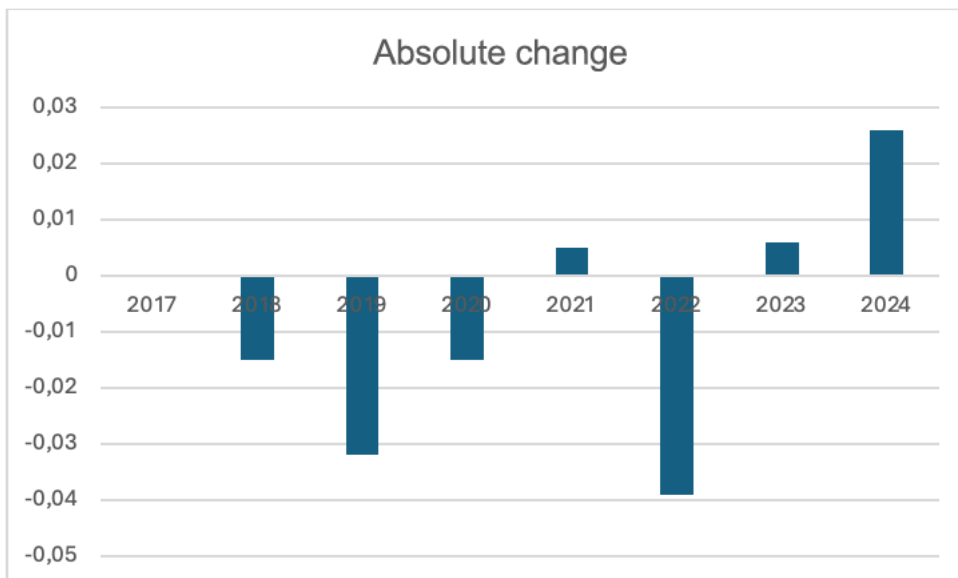
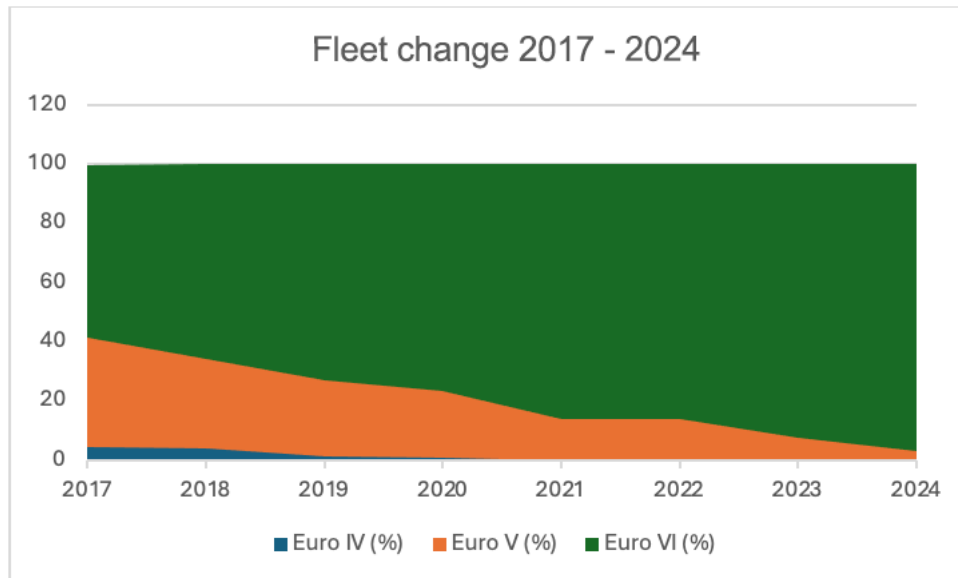
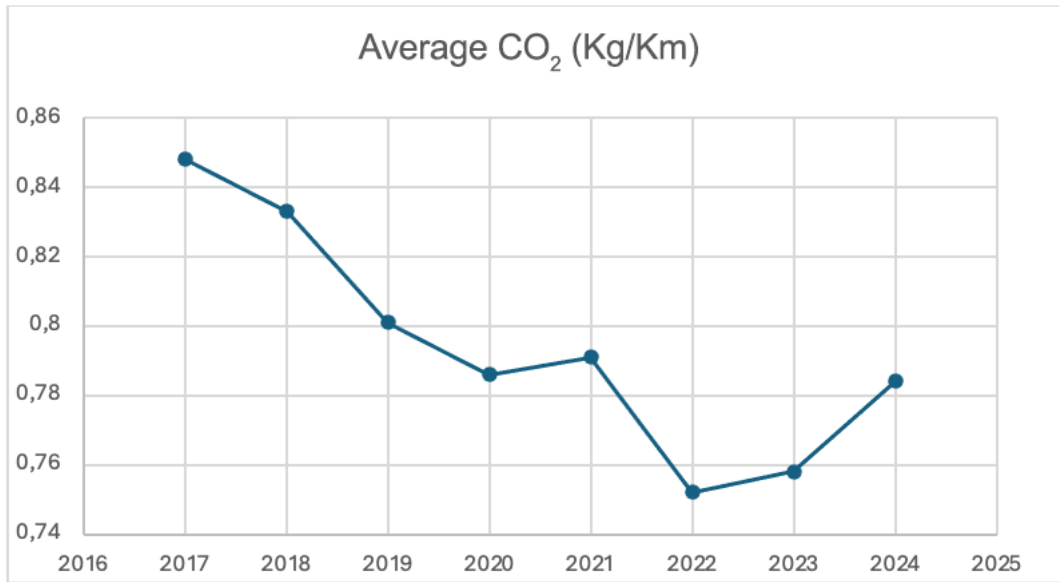
The introduction of 40 IVECO S-WAY trucks, 20 powered by LNG (liquefied natural gas) and 20 by diesel, represents a concrete step towards cleaner mobility. These vehicles are equipped with the most advanced fuel-saving systems, such as predictive GPS, intelligent auxiliary systems and Smart EGR, as well as an aerodynamic design that allows for a reduction in fuel consumption of up to 4%. The adoption of LNG is not just a technological choice, but a declaration of environmental responsibility: gas-powered trucks emit up to 35% less CO<sub>2</sub> compared to equivalent diesel engines, with a drastic reduction in nitrogen oxides (-35%) and fine particles (-95%).

At the same time, Torello has continued to invest in intermodal transport, in particular in unaccompanied combined transport (UCT), which allows for the reduction of environmental impact by using the railway for longer routes and optimising the use of the road only for shorter sections.

Terminals. This integrated strategy demonstrates how the company goes beyond simply renewing its fleet but pursues a systemic vision of sustainability that encompasses the entire logistics chain. Measuring its carbon footprint and adopting green driving practices complement an approach geared toward continuous improvement, where every decision is driven by the desire to combine efficiency, innovation, and respect for the environment.

ANNO	Total vehicles	EURO IV (%)	EURO IV CO <sub>2</sub> (kg/km)	EURO V (%)	EURO V CO <sub>2</sub> (kg/km)	EURO VI (%)	EURO VI CO <sub>2</sub> (kg/km)	Average CO <sub>2</sub> emissions <sup>2</sup> (kg/km) weighted	Absolute Variation	% Change
2017	978	4,56%	0,917	36,9%	0,862	58,48%	0,834	0,848	-	
2018	1034	4,24%	0,903	30,17%	0,857	65,59%	0,818	0,833	-0,015	-1,77
2019	1061	1,52%	0,9	25,7%	0,855	72,78%	0,78	0,801	-0,032	-3,84
2020	1475	0,79%	0,882	22,7%	0,836	76,52%	0,77	0,786	-0,015	-1,87
2021	1488	0,00%	-	14%	0,849	86%	0,782	0,791	0,005	0,64
2022	1597	0,00%	-	14%	0,845	86%	0,737	0,752	-0,039	-4,93
2023	1920	0,00%	-	7,5%	0,85	92,5%	0,75	0,758	0,006	0,8
2024	1690	0,00%	-	3,13%	0,836	96,87%	0,782	0,784	0,026	3,43





# Waste

GRI 306-1 • GRI 306-2  
ESRS E5-1 • ESRS E5-5

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

The total waste produced by the company over the last year is 930 tons.

The company separates waste at its facilities:

- ✓ paper
- ✓ plastic
- ✓ glass
- ✓ computer equipment
- ✓ wood
- ✓ organic waste





## FOCUS Fuels with a lower environmental

Another small step forward toward sustainable mobility was taken on July 28, 2023, in Piacenza with the presentation of a commercial agreement with Q8 Quaser. The agreement provides for the supply of the Torello fleet with the innovative Q8 HVO+ product, a biofuel produced from renewable raw materials using an exclusive formula.

The base product for the Q8 HVO+ formulation is HVO (Hydrotreated Vegetable Oil), a biogenic and renewable biofuel, in line with the principles of the circular economy as it is produced through the hydrogenation of vegetable or animal fats and/or waste, residues, and refuse. The exclusive Q8 formulation combines HVO with specific, latest-generation cleaning products, which further enhance the reduction in emissions while maintaining proper engine operation over time. Compared to traditional diesel fuel, Q8 HVO+ allows for a significant reduction in CO<sub>2</sub> emissions calculated over the entire life cycle of the product, achieving emissions reductions of up to 90%. The new product is compatible with most recently produced diesel engines, as it is completely comparable to traditional diesel fuel.

Research, innovation, and a lower environmental impact from the energy mix are the drivers that will support the decarbonization of transportation in the coming years. For Torello, Q8 Quaser is one of the ideal partners to address the new paradigm of sustainable mobility.

### **In relation to these issues, the company has achieved significant objectives, such as:**

- 1) Follow an integrated approach, adopting innovative technologies, collaborating between the various actors in the supply chain and investing in a long-term vision to build a truly sustainable logistics system.**
- 2) Investing in the local area with trusted partnerships, reducing greenhouse gas emissions and advancing energy efficiency.**

## SDGs of the project

The Project is in line with 6 of the 17 SDGs (Sustainable Development Goals) parameters recognized by the United Nations, as part of Agenda 2030.





## SASB standard is GRI

The environmental impacts defined by the Taxonomy Regulation indicate the eco-sustainability of investments. SASB materiality measures allow you to identify, manage, and report the ESG impacts of your activities.

The GRI Standard provides the parameters for reporting these impacts.

Environmental objectives (formerly Taxonomy Reg.)
1) Climate change mitigation
3) Adaptation to climate change
5) Prevention and reduction of pollution

 <b>SASB Project Materiality</b>	
<b>Greenhouse gas emissions</b>	305-2, 305-5
<b>Business model resilience</b>	2-25, 307, 419
<b>Professional ethics</b>	2-25, 307



## FOCUS 100 new vehicles for an increasingly green fleet

Torello's commitment to sustainability continues, investing in 100 new green vehicles for Scania Italia towards mid-2023.

Specifically, the new Scania vehicles joining the fleet are 70 Super, with 6-cylinder engines that reduce fuel consumption by 8%, increasing vehicle efficiency, and 30 V8s, which enable significant fuel savings of up to 6%. "One of our organization's values is the care we take in selecting partners who, like us, are sensitive to sustainability. We are very pleased to be able to achieve ambitious goals together in reducing our environmental impact," explains Antonio Torello.

The vehicles join the 97% Euro VI fleet of approximately 3,300 semi-trailers and tractors, which complies with the latest European emissions standards. In January, 40 new natural gas-powered vehicles were also added to the fleet.

**In relation to these issues, the company has achieved significant objectives, such as:**

- 1) Embrace new ways of reducing your environmental impact.**
- 2) Investing in the local area with trusted partnerships and sustainable investments.**

## SDGs of the project

The Project is in line with 6 of the 17 SDGs (Sustainable Development Goals) parameters recognized by the United Nations, as part of Agenda 2030.





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 SASB Project Materiality	 GRI
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# People



## Employment

**GRI 1 • GRI 2-7-a • GRI 2-7-b • GRI 2-30-a • GRI 3-1 • GRI 401-1 • GRI 401-2 • GRI 403-1 • GRI 403-2 • 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**

One of the key stakeholders for an organization’s success is undoubtedly its people. Sustainable workforce management involves balancing employee well-being, 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 labor regulations. Investing in ongoing training and skills development allows employees to adapt to technological changes and grow professionally. Diversity and inclusion must be a priority, creating a fair and inclusive work environment. It is important to promote physical and mental well-being, including through work-life balance and flexibility policies. Finally, ongoing dialogue between management and the workforce, combined with transparency, helps build trust and strengthen employee engagement with sustainable business goals.

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

Number of employees (including internships and traineeships) by professional category women:

<b>Managers</b>	<b>2</b>
<b>Employees</b>	<b>184</b>
<b>Workers</b>	<b>12</b>
<b>Internships/Trainees</b>	<b>9</b>
<b>Self-employed workers</b>	<b>1</b>

Number of employees (including internships and traineeships) by professional category men:

<b>Managers</b>	<b>4</b>
<b>Employees</b>	<b>201</b>
<b>Workers</b>	<b>378</b>
<b>Internships/Trainees</b>	<b>11</b>
<b>Self-employed workers</b>	<b>1</b>

The percentage difference in annual base salary for the most represented professional category between men and women is equal to 8%.

Average annual salary by gender and by most represented professional category:

<b>Women</b>	<b>24240.98</b>
<b>Men</b>	<b>26293.42</b>

The average age of employees is between 30 and 50.

The percentage of employees with fixed-term contracts is 26%. The percentage of employees with part-time contracts is 10%.

The percentage of internships/traineeships activated in the last year on the total number of employees is 2%. The company has hired, of its total staff, 2% of employees belonging to the protected categories pursuant to Law 68/99 or disadvantaged individuals pursuant to Law 381/91.

The accidents that occurred in the current year are between 4 and 9.

The injuries that occurred last year, as well as two years ago, are greater than or equal to 10.

The total number of days lost in the current year and in the previous two years due to accidents that resulted in temporary incapacity for work was 50 or more.

The average total number of hours worked over the last year was 1,526,850. Over the past year, the company created 29 new jobs.

The company applies the National Collective Bargaining Agreement for Transport and Logistics.

In terms of welfare, the company offers its staff flexible hours/smart working.



29  
New jobs created  
in the last year

### **Torello among the best employers in Italy: a recognition of the value of people**

In 2024 Torello officially entered the ranking **Italy's Best Employers**, drawn up by Statista in collaboration with the Evening Courier, with a score of **7.96** this result recognizes the company's ongoing commitment to creating a healthy, inclusive work environment focused on employee well-being.

This recognition is not only a milestone, but also confirmation of a vision that has guided the company's strategic choices for years: **putting people at the center**, enhancing human capital as a key driver for sustainable growth. In an ever-evolving labor market, Torello has successfully addressed the needs of new generations, integrating values, flexibility, and planning into a solid and stimulating professional environment.

The pandemic has made it even more evident how internal well-being is a key indicator of an organization's health. In this scenario, Torello has maintained high standards of attractiveness and expanded the concept of welfare towards a broader approach. **Wellbeing**, which encompasses the social, financial and professional spheres, promoting a concrete balance between life and work. With over **2,000 employees** distributed across the various offices, the company is committed every day to ensuring **consistency and quality of work experience** in all local areas. The goal is clear: to be a "recommendable" company, where people are proud to work and would recommend to friends and family.

As he pointed out **Concetta Torello** this result is the fruit of collaborative effort: "Where there is synergy, there is always growth." This statement perfectly captures the spirit with which Torello faces the challenges of the present, building a future where people, innovation, and sustainability go hand in hand.

The company publishes its human rights management policy on its website: <https://tntorello.com/wp-content/uploads/2025/06/PA-01-Codice-Etico-Aziendale-Rev.01.pdf>.

The company applies additional internal policies and/or procedures, in addition to the standard Protocols, to guarantee the health and safety of its employees at work:

- ✔ defining rules for the division of work phases in order to reduce the risk of interference;
- ✔ monitoring performance with control and audit activities;
- ✔ applying specific support or assistance procedures to ensure the safety of the employees exposed to external risks (e.g. aggression by third parties).

## Training

**GRI 401-1 • GRI 403-5 • GRI 404-1**  
**ESRS S1-13**

Staff training in a sustainability-focused company is crucial to integrating responsible practices and promoting its culture. The training process should include courses and workshops on topics such as energy efficiency, waste management, resource management, and emissions reduction. It is important to raise employee awareness of the environmental impact of company operations and actively involve them in green initiatives, such as recycling or adopting eco-friendly behaviors. Training should also foster the development of technical skills related to sustainable innovation and responsible supply chain management. Finally, encouraging participation in ongoing training programs ensures that employees are prepared to contribute to the company's long-term sustainability goals.

The number of hours dedicated to training courses over the last year is equal to 1200.

During the year, among the main topics covered by the training provided was the following:

- ✔ health and safety at work;
- ✔ of privacy (ex GDPR);
- ✔ Quality, Certifications, Organic, Food Safety.





# TORELLO

MOVING STRATEGIES

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# Suppliers, Local Communities and Customers





## Local communities and virtuous initiatives

### GRI 203-1

A sustainable company must consider the impact of its operations not only on the environment, but also on people and the surrounding areas. Collaborating with local communities is essential to promoting equitable economic development by creating jobs, investing in infrastructure, and supporting social initiatives. Companies can contribute to the sustainable growth of communities through corporate social responsibility (CSR) programs, supporting educational, cultural, or environmental projects. Furthermore, they must be transparent and open to dialogue, involving communities in decisions that affect them and respecting local traditions and resources. This approach not only strengthens social bonds, but also enhances the company's reputation and trust.

The relationship that the company establishes with local communities is therefore important, so that the community does not have to suffer the consequences of its operations, but becomes a real player with a strong ability to influence operational and development choices. Investment, innovation, technological development and the pursuit of quality are fundamental elements of economic strategies, as they create a real multiplier effect that benefits a wide range of stakeholders, including local communities.



Torello Trasporti Srl has carried out projects in schools and in the community on sustainability issues.

It has also made donations/sponsorships/grants to the community in the area in which it operates for approximately € 3,000.

# Customer Relations

A company’s customer relationships must be based on transparency, trust, and responsibility. A sustainable company is committed to clearly communicating its values and the actions taken to reduce its environmental and social impact, through verified labels, certifications, and detailed reporting. Customer education plays a key role: the company must raise awareness among its customers about the benefits of sustainable products or services, encouraging informed choices. Offering quality, safe, ethically produced products with a long life cycle strengthens customer relationships. It is essential to listen to consumer feedback and engage them in environmental or social initiatives, building an active and responsible community. Consistency between corporate practices and marketing helps build long-term trust and loyalty.

The company has a data privacy and security policy.





## FOCUS

# Positive Impact Cities: Torello and its sustainable contribution to San Giovanni Lupatoto

Torello Trasporti is among the companies supporting “Positive Impact Cities,” a project by PMG Italia Società Benefit dedicated to sustainability, the environment, and educating new generations about the principles of the common good, social equity, and responsibility.

Cities with a Positive Impact was created to support socially useful services by giving municipalities, associations, and businesses the opportunity to work together towards a common goal: improving the lives of all citizens, especially the most vulnerable.

In San Giovanni Lupatoto, in the province of Verona, one of the areas served by Torello Trasporti, the PMG Italia Società Benefit project was born thanks to a strong collaboration between the municipality, residents, and local businesses. Torello Trasporti did not miss this opportunity, striving to live up to Umberto Torello’s words – “We must position ourselves on a qualitatively more ambitious level. The key is moral and corporate responsibility” – because as a Group, we invest in projects that support local development.

Sustainability, dialogue, and community fuel a circularity that benefits everyone. But above all, it benefits the younger generations: they will be the first citizens of the Positive Impact City, so we have a duty to make every place more comfortable and inclusive for everyone.

### **In relation to these issues, the company has achieved significant objectives, such as:**

- 1) Demonstrate your attention to the topic of corporate social sustainability**
- 2) Collaborate with other local production/operational entities, emphasizing ethics as a core value of their business**



# SDGs of the project

The Project is in line with 4 of the 17 SDGs (Sustainable Development Goals) parameters recognized by the United Nations, as part of Agenda 2030.



# SASB standard is GRI

SASB materiality frameworks enable the identification, management, and reporting of the ESG impacts of operations. The GRI Standard provides the parameters for reporting these impacts.

 <b>SASB Project Materiality</b>	
<b>Business model resilience</b>	<b>2-25, 307, 419</b>
<b>Professional ethics</b>	<b>2-25, 307</b>



## FOCUS INNOVATION in refrigeration systems

TrailerCOLD Blue was designed to intelligently monitor connected refrigeration systems wherever they are located, providing essential information on transported products and the vehicles themselves. The application meets the needs of manufacturers, drivers, transport operators, and retailers. TrailerCOLD allows complete control over all on-board sensors:

- Temperature inside the cargo compartment
- Refrigerator unit data
- Tailgate status
- EBS control unit data
- TPMS data

It provides specific services for cold chain monitoring. It allows you to track the operating hours of the refrigeration module, the liters of fuel consumed, and the diesel level in the refrigeration tank. It also detects door opening alarms, off-route alarms, and alarm thresholds exceeded, also allowing you to view the alarm history.

TrailerCOLD also allows GPS tracking of trailers on maps and, more importantly, tracking their progress. Satellite tracking allows you to view the route taken through the location history and provides real-time alerts in the event of a deviation from the planned route. It allows you to configure targets and send an automatic onboard message when the vehicle enters a risk area, such as a speed camera, etc.

The device can read all data from sensors for monitoring the Cold Chain and allows you to view and print all data monitored and archived by the system for faster and more efficient consultation. TrailerCOLD allows you to analyze and measure temperature data quickly and easily in real time. Thanks to its combination with GPS tracking, it not only allows you to monitor temperature variations on refrigerated trailers, but also where those variations occurred. Essentially, TrailerCOLD provides comprehensive control of all refrigeration unit data.

## In relation to these issues, the company has achieved significant objectives, such as:

- 1) Constantly invest in Research and Innovation to improve our logistics capabilities.
- 2) Use cutting-edge tools to achieve reduced fuel consumption and greater efficiency in emissions control and operational management.

## SDGs of the project

The Project is in line with 4 of the 17 SDGs (Sustainable Development Goals) parameters recognized by the United Nations, as part of Agenda 2030.





## SASB standard is GRI

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 SASB Project Materiality	 GRI
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Professional ethics	2-25, 307





# Leadership and Governance



## Governance

GRI 2-9-a • GRI 2-9-c  
ESRS 2 GOV-1

A company committed to adopting sustainable practices should be directed and controlled by a leadership model that integrates sustainability into strategic decisions, promoting alignment between economic objectives and environmental and social responsibilities. A key aspect is the creation of a board of directors that includes environmental and social experts who invest in policies and procedures to promote transparency and accountability regarding the company's environmental and social impact. Implementing sustainability-related risk management practices allows for anticipating and mitigating potential negative impacts. Finally, establishing measurable goals and periodic reporting allows for progress monitoring and accountability, contributing to a sustainability-oriented corporate culture.

The corporate governance body is represented by a sole director. The average age of the governance body is over 50.

The company is a member of trade associations: Anita, ALIS, Confindustria Avellino.



# Professional ethics

GRI 1 • GRI 2-22 • GRI 2-28  
ESRS 2 SBM-3 • ESRS 2 IRO-1

Professional ethics in a company refers to a set of principles and values that guide the behavior of employees and managers in their daily interactions. It involves compliance with legal regulations, but goes beyond that, including moral standards that promote integrity, transparency, and accountability. A strong code of ethics establishes clear expectations on how to address complex situations, such as conflicts of interest, unfair business practices, and the handling of confidential information. Professional ethics encourages fairness and equity in relationships with colleagues, customers, and suppliers, helping to create a positive and productive work environment. Furthermore, strong professional ethics enhances corporate reputation and stakeholder trust, positively impacting customer satisfaction and loyalty.

The company considers socio-environmental impacts among corporate risk factors and manages the risks required by law.

The company implements sustainability initiatives and has a formalized mission to manage the economic, social, and environmental impacts of its long-term activities.

The company participates in trade associations that also deal with sustainability aspects (for example through interventions or training courses).



## Regulatory compliance

GRI 1 • GRI 2-3 • GRI 2-4 • GRI 2-22 • GRI 2-23 • GRI 2-27 • GRI 307 • 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

An organization's compliance indicates the ability of its management bodies to ensure that operations conform to specific performance parameters or universally recognized standards.

In this context, obtaining certifications that attest to the high level of compliance of a company's business, sector, or procedure becomes a guarantee for stakeholders and those directly or indirectly involved in the company's value chain, with a view to reducing or mitigating negative impacts on specific sustainability issues, including social, environmental, and economic ones.

The company will publish its environmental and social sustainability results in a dedicated report starting in 2022.

The company holds nationally and internationally recognized third-party certifications regarding the quality of its products/services/activities. Specifically, these include:

- ✓ ISO 9001:2015
- ✓ IFS Logistics
- ✓ WAS
- ✓ Supplier certifications for the use of alternative fuels

The **Green Logistic Automation Platform (GLAP)** It is a process that focuses on streamlining the logistics management of goods with the aim of enhancing the quality of services with a green approach. With the support of technology, GLAP aims to monitor and reduce harmful emissions, automate logistics processes, reduce costs related to warehousing, transportation, and personnel, optimize routes/journeys, and simplify safety, traceability, and compliance reporting. GLAP integrates technology and people, from order acquisition to post-service analysis. It is based on the principles of Industry 4.0 and uses processes such as IoT, predictive analytics, *real time traceability* that enable the transformation of data into information to support business decisions.



The company has internal controls in place, in particular a Compliance Function.

There is a code of ethics that also addresses sustainability issues (including governance, social and environmental aspects) shared at the company link: <https://tntorello.com/wp-content/uploads/2025/06/PA-01-Codice-Etico-Aziendale-Rev.01.pdf>.

The company has an internal policy for the integrated management of the environment, health, and safety, which it monitors with specific KPIs.



## Anti-Corruption and Tax Governance

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

In operating a company, it comes into contact with a multitude of stakeholders, whose interests may not always be compatible or overlapping. It is therefore essential to regulate these aspects in order to define clear and transparent practices that can prevent misunderstandings in situations at risk of corruption. Through clearly established organizational models and internal/external procedures for mapping these risks, the company implements a series of strategies and initiatives designed to reduce, and ultimately eliminate, the possibility of corruption. Tax governance, on the other hand, involves the responsible management of tax obligations, ensuring regulatory compliance and transparency practices.

The company conducts its business by applying a system for the management and prevention of corruption.

# Synergy's recommended actions



## Business and governance

- Consider social and environmental impacts as part of business risk factors in addition to those regulated by law.
- Increase the presence of women in corporate governance bodies.
- Implement an energy management system.
- Implement an occupational health and safety management system.



## Water, energy and waste

- Prefer electricity suppliers that produce mainly from renewable sources.
- Offer your employees incentives (e.g., season tickets/discounts) to encourage the use of public transport or eco-friendly vehicles to get to work.
- Consider starting a CO<sub>2</sub> offset program which users can participate in by paying an additional fee when purchasing the service.
- Select packaging also based on packaging recyclability criteria.

## Environmental Certifications

- Adopt ISO 14001 certification for environmental management.
- Adopt ISO 50001 certification for energy management systems.
- Adopt environmental impact assessment tools, such as Life Cycle Assessment, Carbon Footprint, Water Footprint, Environmental Product Declaration, EcoLabel, EMAS Registration.



## Personnel Management, Certifications and Regulations

- Adopt ISO 14001 certification for environmental management.
- Adopt ISO 50001 certification for energy management systems.
- Adopt environmental impact assessment tools such as Life Cycle Assessment, Carbon Footprint, Water Footprint, Environmental Product Declaration, Ecolabel, EMAS registration.



## Regulatory certifications

- Identify a corporate figure linked to sustainability.
- Adopt ISO 37001 certification for the anti-bribery management system.



## Relationship with Stakeholders and the Territory

- Organize the purchasing function with sustainability in mind by defining an appropriate purchasing strategy. To evaluate the purchasing strategy, it is necessary to conduct an analysis of suppliers and the entire supply chain.

# GRI Key Concept

## Key Concepts (GRI 1, Section 2, Page 8)

Understanding the basic concepts for sustainability reporting is essential for those who collect and prepare the information for reporting, as well as for those who read that information using the GRI Standards. The main concepts are:

- ✔ **Impacts:** Consequences of an organization's activities on economic, environmental and social systems, including human rights. They can be direct or indirect, short-term or long-term, and can occur inside or outside the organization. It is important to consider the entire value chain of the organization when evaluating its impacts.
- ✔ **Material topics:** Determined through a due diligence process that considers the organization's impacts, stakeholder expectations and the context in which it operates. Material topics should be relevant (significant to the organization and its stakeholders), comprehensive (covering all significant impacts of the organization) and comparable (allowing comparison between organizations over time and across sectors).
- ✔ **Due diligence:** An ongoing process that includes identification (recognizing and understanding the potential impacts of the organization), evaluation (severity and likelihood of such impacts), prevention and mitigation (developing and implementing measures to avoid or minimize negative impacts), monitoring and reporting (monitoring the effectiveness of the measures taken and reporting on the progress made).
- ✔ **Stakeholders:** Identifying individuals or groups who may be positively or negatively affected by an organization's activities.

## Requirements for Reporting in Accordance with the GRI Standards (GRI 1, Section 3, Page 11)

Reporting in accordance with the GRI Standards allows an organization to provide a comprehensive overview of its most significant impacts on the economy, environment and people, including those on human rights, and these impacts are managed. This enables users of such information to make informed assessments and decisions regarding the organization's impacts and its contribution to sustainable development.

## Requirements for Reporting with Reference to the GRI Standards (GRI 1, Section 3, Page 11)

An organization can prepare a report with reference to the GRI Standards when it cannot meet all the reporting requirements needed to comply with the GRI Standards. Over time, the organization should transition to reporting in accordance with the GRI Standards, to provide a comprehensive overview of its most significant impacts on the economy, environment and people, including those on human rights.

Additionally, an organization can prepare a report with reference to the GRI Standards if it uses some of them or parts of their content, to report information on specific topics and for specific purposes, such as complying with climate change reporting regulations.

### Reporting Principles and Related Requirements (GRI 1, Section 4, Page 20)

Reporting principles are fundamental to achieve high-quality sustainability reporting. The principles guide the organization in ensuring the quality and accurate presentation of reported information. There are eight reporting principles:

- ✔ **Accuracy:** The organization must report correct information with sufficient detail to allow an assessment of its impacts.
- ✔ **Balance:** The organization must report information objectively, providing a fair representation of its positive and negative impacts.
- ✔ **Clarity:** The organization must present information in a comprehensible and accessible manner.
- ✔ **Comparability:** The organization must select, complete and report information consistently, to allow an analysis of changes in its impacts over time.
- ✔ **Completeness:** The organization must provide sufficient information to allow an assessment of its impacts during the reporting period.
- ✔ **Sustainability context:** The organization must report information related to its impacts within the broader context of sustainable development.
- ✔ **Timeliness:** The organization must report information regularly and make it available in a timely manner, to enable data users to make decisions.
- ✔ **Verifiability:** The organization must collect, record, complete and analyze data so that the information can be examined to establish its quality.

### Additional Recommendations for Reporting (GRI 1, Section 5, Page 25)

An organization should align sustainability reporting with regulatory and legislative reporting, in particular financial reporting. There are various ways to enhance the credibility of an organization's sustainability reporting, including:

- ✔ **Internal controls:** Examples include (i) establishing procedures to ensure the integrity and credibility of data and (ii) evaluating the adequacy of financial controls for sustainability.
- ✔ **External assurance:** Examples include (i) verifying the quality and credibility of the information and (ii) a publicly available assurance process.
- ✔ **Stakeholder engagement:** Examples include (i) seeking feedback and (ii) obtaining advice on the data to be reported.

# GRI Index

## Declaration of Use

Torello Trasporti Srl reported in reference to the GRI Standards for the period 01/01/2024-31/12/2024.

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