



Sustainability Report 2023



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Letter to stakeholders

Dear stakeholders,

In 2023, SUSA published its first Sustainability Brochure - referring to 2022 data – which illustrated our stern commitment towards sustainability issues. One of the aims of such endeavour was that to publish, in 2024, our first Sustainability Report with reference to 2023 data, object of this document.

This work confirms our commitment towards sustainability and represents a further step towards granting transparency to our stakeholders in relation to Environmental, Social and Governance issues (ESG henceforth), which continue to prove extraordinarily timely and central for our business.

To assure a systematic development of the activities linked to these topics, we have defined strategies comprising programmed, subsequent, and well-defined phases to be articulated into specific and fine-grained objectives.

Concerning the **Environmental** field, our target is to reach **Net Zero emissions by 2050**, considering that our sector is responsible for a significant share of GHG emissions and environmental impacts linked to energy consumption, resource use and product-related pollution. The course of action chosen in these regards also needs to account for our overarching business strategy, which in turn needs to address and, to an extent, foresee the structural changes of the global landscape, for these could radically alter the balance between Scope 1, 2 and 3 emissions and consequently determine changes to the strategy itself.

Regardless, SUSA will pursue its commitment towards reducing the emissions of our operational sites (through installing photovoltaic plants, LED Relamping, energy-efficient improvements) and we will continue applying environmental criteria to the selection of transporters, while making such criteria increasingly strict towards the reduction of environmental impacts.

Within the **Social** scope, SUSA focused on the development of initiatives aimed at improving the well-being of our employees, with the objective of attracting new talent, including sustainability professionals, which will assume a key role going forward. By 2030, we aim at developing an efficient minimum requirements selection grid, learning plans for all relevant positions within the operation, evaluation tools aimed at assessing entry gaps (consequently allowing to build dedicated learning plans) and independent evaluation tools designed to periodically assess employee performance based solely on professionalism, with the option to thus develop career plans.

Within this framework we also plan on developing procedures dedicated to make extended periods of professional leave easier for our employees, a key element both for parental leave and for those who wish to undertake sabbatical leaves, which are a useful tool for our employees to enrich their background and experience.

SUSA is also approaching the theme of **Governance** by following a precise route, with the objective of creating, through our work as well as economic and social value. This will allow us to increase the confidence of all our stakeholders, as they will be able to perceive the operation as a solid and trustworthy player, which is key when pursuing sustainability objectives. To ensure this outcome, SUSA set the goal to **restructure the company within 2030**, dividing the ownership of the operational management through a transitional period set to start in 2025. This will allow us to simplify the overall management of the company, so that the operational side can focus on defining and pursuing balanced sustainability objectives.

In line with what is reported by the Sustainability Brochure 2022, SUSA confirms every day that our results represent a starting point, not the finishing line. We strongly believe in this project and trust that the urge to create something which looks to the future of everyone is strong enough to convince people to make an extra effort. Our goal is therefore to enable our children and future generations to find in SUSA a reality that respects the context in which it operates and aims to provide opportunities for growth and development.

Flavio Cecchetti
President

Pierluigi Cardoni
General Manager

Highlight 2023



- ✓ **100% of energy purchased** from **renewable sources** for 5 branches
- ✓ **+9% of energy produced by photovoltaic plants** compared to 2022
- ✓ **-12% of papers per package** and **-7% of printing paper** compared to 2022
- ✓ **20% of total waste generated** compared to 2022, of which 99,6% was recycled
- ✓ **17% scope 2 emissions** (Market based method) compared to 2022
- ✓ **4% of water consumption** compared to 2022
- ✓ **100% operating suppliers evaluated according to environmental criteria**



- ✓ **502 employees** (+6% compared to 2022), of which **91% under permanent contract**
- ✓ **72 new hires**, of which **28% belong to protected categories**
- ✓ **7466 hours of training** provided, with **15 hours** of average training for employees
- ✓ **0 cases of substantiated complaints** received concerning **breaches of customer privacy** and **0 cases of identified leaks, thefts, or losses of customer data**



- ✓ **217 million euros of generated economic value** (+3,6% compared to 2022)
- ✓ **0 confirmed corruption incidents**
- ✓ **0 significant cases of non-compliance with laws and regulations**
- ✓ **0 legal actions** related to **anticompetitive behavior, trust activities and monopoly practices**

1. Methodological note

This document represents the **first Sustainability Report of SUSA S.p.A.**, realized with the aim of providing a complete view of the strategy, the operating model and governance, offering to the reader an account of the **ESG** (Environmental, Social and Governance) issues relating to the year 2023 (reporting period from January 1 to December 31, 2023) to testify to the path of transparency and continuous improvement that the company has undertaken for several years.

The Brochure has been drawn up describing the activities, achievements, and objectives to be pursued with a view to sustainable development. In particular, this document contains qualitative and quantitative information concerning the relevant ESG areas, identified through the update of the materiality analysis carried out in line with the GRI Sustainability Reporting Standard (In particular “GRI 3: Material Topics 2021”). The results of this analysis reflect the significant impacts of the company on the economy, on the environment and on people, including human rights. For further details, please refer to the section “Material topics for SUSA” in the following paragraph.

To provide a complete, clear and comparable reporting of the information, this document has been prepared according to the **GRI Standards 2021: “in accordance”** option, defined by the Global Reporting Initiative (GRI) and identified as an internationally recognized framework.

The reporting perimeter of economic, environmental and social data and information refers to SUSA S.p.A. Any specifics and exceptions to the perimeter are indicated in the relevant sections.

Detailed information regarding the indicators reported is given in the table in the paragraph “GRI Content Index”. In order to enable the data to be compared correctly, the quantitative data for the last three-year period (1 January 2021 to 31 December 2023) were entered. In the case of use of estimates, these are expressly indicated in the document.

The Sustainability Report was approved on 30/09/2024 by the Management Committee.

This document is available at the public address: www.susa.it.

Any questions concerning the Sustainability Report can be communicated by writing to the address: f.francomano@susa.it.

1.1 Material Topics for SUSA

For this Sustainability Report, SUSA has carried out its first impact materiality analysis according to the GRI Standards 2021.

In line with the requests of such standard, SUSA updates its materiality analysis by identifying the material topics relevant to positive, negative, potential, and effective impacts which the operation has or may have on the economy, on the environment and on people.

The materiality analysis was carried out starting from a **context analysis**, thanks to which the aspects potentially relevant to SUSA were identified in view of the activities carried out, of the business relations, the sustainability context in which it operates and the expectations of its stakeholders. This analysis led to the identification of **positive, negative, effective and potential impacts** which could be significant for SUSA and its stakeholders. The impacts identified were subsequently subjected to an evaluation process aimed at identifying their order of priority. Specifically, the identified impacts were assessed through online surveys aimed at the main:

- **Contacts of the company functions**, which were asked to evaluate the impacts according to the variables of scope, severity of impact and probability;
- **Customers, suppliers and business partners**, who have been asked to evaluate impacts based on significance.

The results of the two assessments were analysed, thus determining a list of impacts in order of priority. Finally, the impacts have been linked to **the material topics** for SUSA, on which the main contents of the 2023 Sustainability Report will be focused.

The results of the above process is detailed in the list of material topics below.

Material topics 2023	Associated impacts
Customer satisfaction	<ul style="list-style-type: none"> • Customer satisfaction and meeting their expectations
Employee well-being	<ul style="list-style-type: none"> • Employee satisfaction and well-being
Innovation	<ul style="list-style-type: none"> • Digitalization of services
Skills development	<ul style="list-style-type: none"> • Employee skills development
Fair and inclusive workplace	<ul style="list-style-type: none"> • Pay equity • Accidents of discrimination, harassment, and abuse in the workplace
Climate change and pollution	<ul style="list-style-type: none"> • Air pollution • Generation of direct and indirect emissions (scope 1, scope 2 and scope 3) • Energy consumption • Generation of potentially hazardous substances indirectly linked to business activities
Cybersecurity and data privacy	<ul style="list-style-type: none"> • Accidents of privacy and cybersecurity breezes
Occupational health and safety	<ul style="list-style-type: none"> • Workplace injuries
Contribution to community development	<ul style="list-style-type: none"> • Generation and distribution of economic impacts on local communities and the territory • Development of partnerships with charities and non-profit organizations
Supply chain management and oversight	<ul style="list-style-type: none"> • Social, environmental, and economic impacts throughout the supply chain
Resource utilization and circular economy	<ul style="list-style-type: none"> • Depletion of natural resources • Waste generation • Water resource consumption
Sustainable mobility	<ul style="list-style-type: none"> • Failure to align with the European sustainable mobility goals
Land use	<ul style="list-style-type: none"> • Direct exploitation of land
Corporate governance and ethics	<ul style="list-style-type: none"> • Violation of the Code of Ethics and episodes of corruption • Non-compliance with tax laws and regulations • Non-compliance with ESG laws, regulations and Standards • Antitrust and monopolistic practices
Protection of human rights	<ul style="list-style-type: none"> • Episodes of irregular work and human rights violations with the workforce

Figure 1 – List of material topics and related impacts (GRI 3-2)

2. SUSA transport and shipping

2.1 About us

The history of SUSA has always embodied a **set of values** that are now considered the foundation of **Sustainability**. Consideration for people and their work, equal opportunity management at all levels, resistance to discriminatory phenomena, and attention to a proper relationship with clients, suppliers and institutions have always been part of **the company's DNA**.

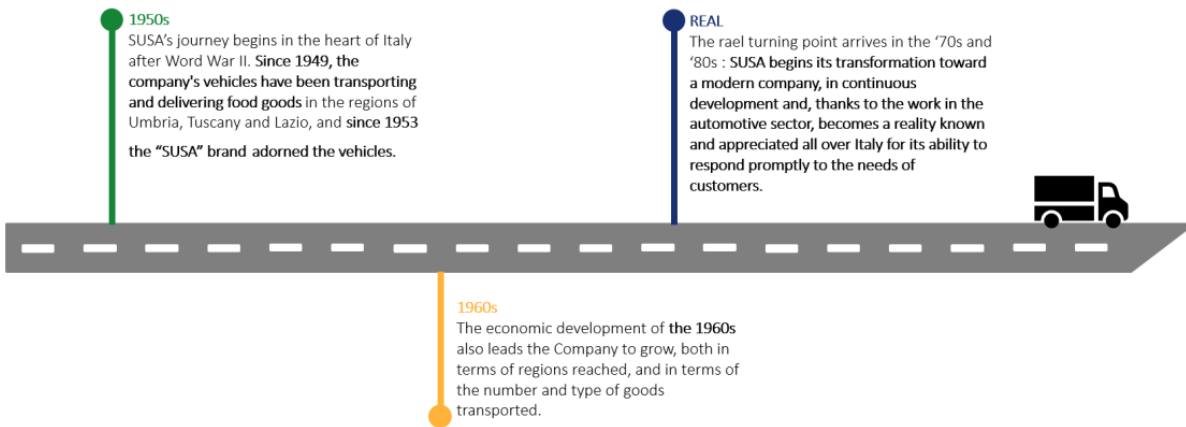


Figure 2 – Our Story

The activities carried out daily by SUSA concern shipments, logistics and the transport of goods on behalf of customers throughout Italy and Europe. Thanks to the extensive company fleet and the widespread distribution of facilities across the entire national territory, the Company is able to handle medium to large-sized goods. Furthermore, through its logistics centers, SUSA is able to store and organize goods in an optimal way, and to ensure the highest standards of efficiency, as well as maximum speed for its customers.

In view of the activities described above, the Organization relies mainly on suppliers for the handling and distribution of goods, but also on other services, such as stationery, workshop and electricity supply. The entities downstream of the value chain are therefore represented by customers who rely on SUSA to manage their goods according to contractually defined activities, which may include transportation and/or logistics. The market served mainly concerns the automotive, industrial and collective sectors.

45 Distribution center	5 Logistic center	4 Client logistic center	2.650 people
5.100.000 Shipments	11.500.000 Shipment parcels	900.000 Tons of goods transported	1000 Distribution vehicles
165.000 Km traveled every night	900 Radio frequency barcode readers	900 Palmtops for real-time data transmission	2 Certifications

Figure 3 – The numbers of SUSA

The **growth trend** that has always characterized SUSA and the results it has been achieving for years, confirm the solidity of the company and serve as the foundation for building new development projects every day. As evidence of this, **the revenue trend** over the years is presented below.



Figure 4: revenue trend

Economic value generated and distributed			
	31/12/2023	31/12/2022	31/12/2021
Value distributed to suppliers and other operating charges	169.135.913€	165.372.369 €	149.617.897 €
Employees remuneration	25.027.072€	23.757.631 €	23.126.557 €
Lenders remunerations (related companies and banking institutions)	137.996€	153.374 €	219.343 €
Shareholders remunerations	2.160.000€	2.160.000 €	1.620.000 €
Public Administration remuneration	5.801.241€	5.142.346 €	3.019.824 €
Value distributed	202.262.222€	196.585.720 €	177.603.621 €
Value retained	15.164.982€	13.282.576 €	8.005.533 €
Economic value generated	217.427.204€	209.868.296 €	185.609.154 €

Table 1: Direct economic value distributed and generated (GRI 201-1)

Through its activities, SUSA contributes **to the development of the economic and social fabric of the territory** in which it operates. The ability of the Organization to generate wealth and subsequently share it with its stakeholders can be enhanced through the reporting of **the economic value directly generated and distributed**.

Nel 2023 SUSA generated an economic value of approximately **217 million euros, an increase of 3,6%** compared to the previous year.

The distributed value represents the organization’s ability to **respond**, in terms of available resources, **to the needs of its stakeholders**, specifically to suppliers of goods and services, to its employees, to the community and to Public Administration.

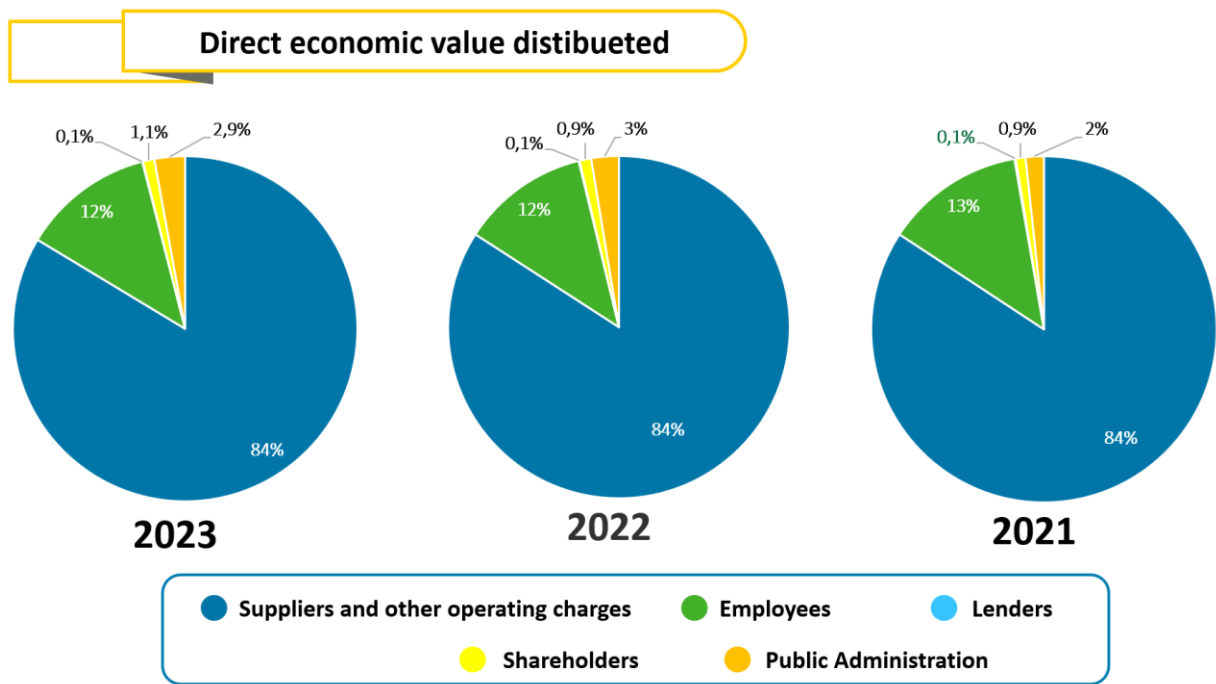


Figure 5 - Direct economic value distributed to stakeholders (GRI 201-1)

As highlighted by the pie chart above, the majority of value distribution in 2023 was allocated to **suppliers and employees (96%)**, to the Public Administration for 2,9% and the remaining share distributed to **shareholders (1,1%)** and **lenders (0,1%)**.

2.2 Our services

SUSA constantly strives to create a range of quality products and services:

- The **BUSINESS** service, which organizes deliveries from and to **production companies, large retailers and supermarkets** with delivery times ranging from two to three working days, depending on the needs and areas to be reached;
- The **FAST** service, where **delivery** is carried out within **24 hours** for most areas of Italy,

except for the most remote areas or for different specificities in which the service is guaranteed within 48 hours;

- The **IN NIGHT** service, particularly requested by customers in the automotive sector, involves deliveries to the consignee's premises but in their absence, usually during the nighttime hours of the day following the takeover of the goods by the carrier. In this type of service, the trust relationship between the sender, carrier, and consignee is extremely important;
- The **Full Truck Load (FTL)**, a new service for **full loads** management, currently available for shipments throughout Italy. This service, in addition to the exclusivity of the vehicle, guarantees countless advantages, including the efficiency of logistics, cost optimization for large quantities of material to be shipped, the ability to handle non-standard goods and reduced times;
- The **International Service**, which allows client companies to ship their goods **outside of the borders of Italy and within Europe**, both systematically and occasionally;
- **Online services**: services reserved to each customer through the access to the "**My SUSA**" portal that allows tracking of shipments and pickups, management of stocks, reservation of pickups, and downloading of invoices in PDF format. Moreover, with prior authorization from the sales management, there is the possibility of using **the remote billing system**, which reduces processing times as well as the customers' ability to monitor each individual shipment and eliminate any routing errors.

In addition to transport-related services, SUSA also stands out for **its logistics management**, which involves various processing stages: from receiving goods to packaging, issuing transport documents, and, finally, shipment. The wide network of distribution centers (45) and logistics hubs (9, including 4 centers at customer locations), supported by an always up-to-date computer system, allows the provision of **personalized services**, designed in every single detail.

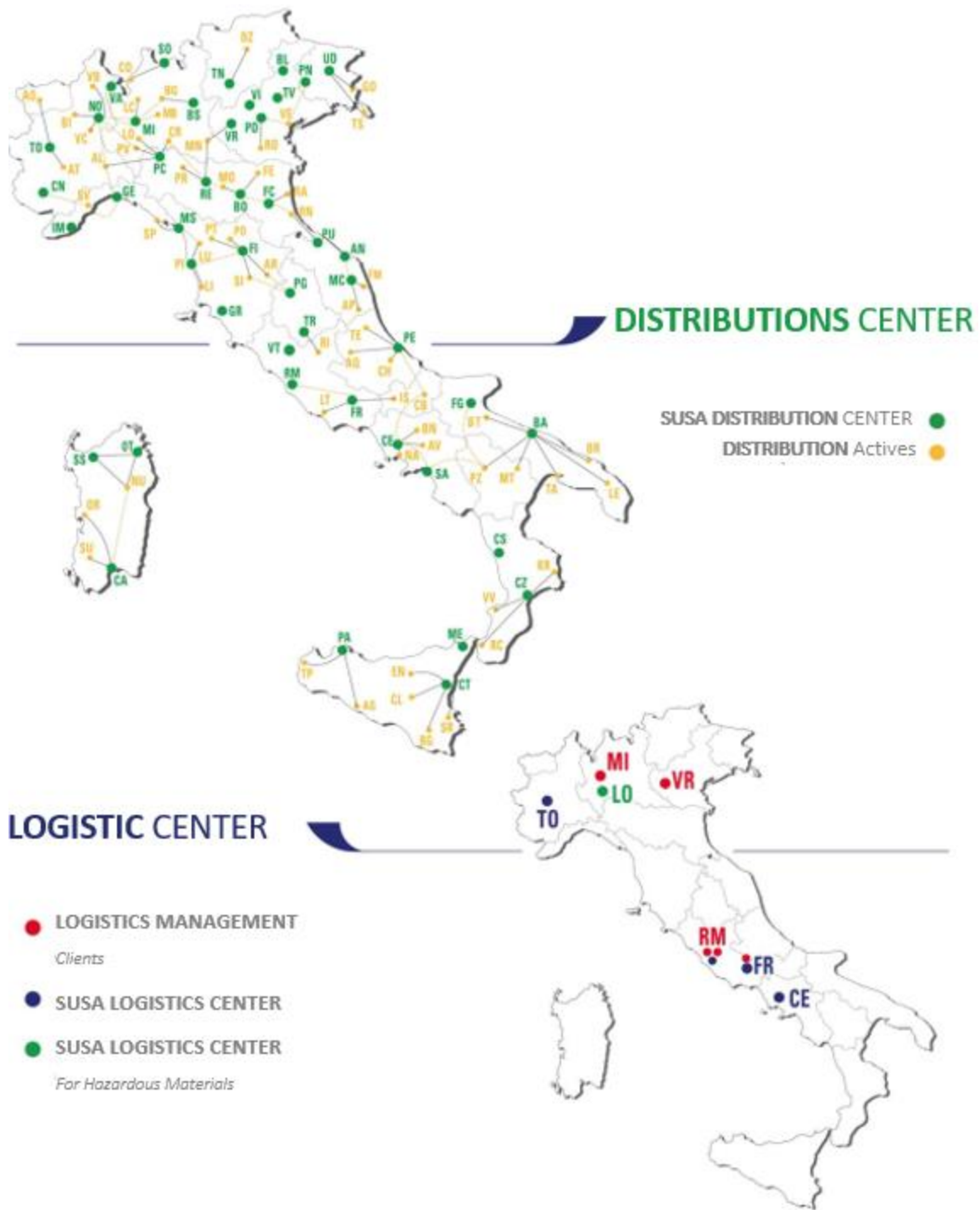


Figure 6 – Distribution centers and logistics centers in Italy

The services required can include **inbound, outbound and other logistics** activities (accounting and physical management of stocks, personalized customer support service, batch management, deadlines, F.I.F.O./F.E.F.O. and cyclic and physical inventories).



Figure 7 – Process of logistics and delivery to the final recipient

2.3 Our stakeholders

In accordance with historical corporate principles, SUSA considers it essential to have a **transparent approach** with its stakeholders, outlining suitable communication tools that foster constructive dialogue.

A **factor of considerable importance** for SUSA is the knowledge and **involvement of key stakeholders**, as proposals, analyses and related controls are directed towards them. In this regard, a **stakeholders mapping** was carried out, identifying the positioning and the degree of impact for each category.

Based on positioning, internal stakeholders have been identified in those individuals who interact within the organization, such as employees, shareholders and collaborators, and external stakeholders in all the individuals that operate outside the company but have an interest in its activities. This category includes customers, suppliers, partners, government institutions and agencies, associations, unions, competitors, and the media. On the other hand, based on the degree of impact, primary stakeholders were classified, including all entities and groups to which the company is connected for its survival. This includes employees, shareholders, collaborators, suppliers, partners, and customers. Secondary stakeholders are individuals or groups that may influence the policies, working processes or products of the company, including competitors, media, unions, associations, government institutions and agencies.

The result of this classification process is as follows:

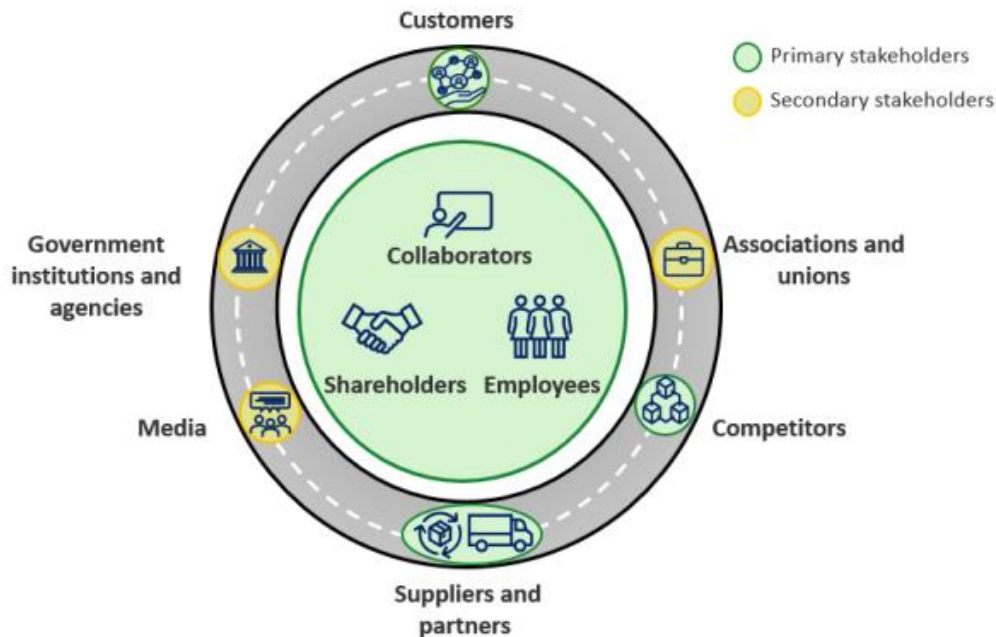


Figure 8 – Stakeholder mapping

For the reasons indicated above, SUSA considers it essential to involve stakeholders by providing regular and increasingly structured information which, in this scope, includes the drafting of this Sustainability Report.

Dialoguing with these figures, but in particular with some of them, is fundamental in a “widespread” organization such as SUSA: for example, to standardize the management of Clients, Suppliers and employees, we have set up times dedicated to control and discussion, which usually happen quarterly within our organization.

3. Our Governance

3.1 The company structure

SUSA was founded 70 years ago as a transport company by three founding members. To date, the company group is composed of 14 shareholders belonging to the three family groups of the founders.

To comply with the requirements of independence, also foreseen by the law in force, SUSA has a system of administration and control that clearly separates the administration and management, which concerns the Board of Directors (BoD) and the supervisory activity, led by the **Board of Auditors**.

In 2023 the Board of Directors consisted of 6 membri (2 for each family group that participated in the company's establishment; 4 men and 2 women), each serving a term of three years. The Board of Directors is composed of a President as well as a legal representative, responsible for convening meetings, presiding over their proceedings, and announcing the results of votes. In addition, with the support of the other BoD members and of the Management Committee, the President decides on strategic guidelines, including those relating to **risk management** and **the manner** in which the **various activities are implemented and monitored**.

In accordance with the provisions of the law, the **Board of Directors** is appointed by the Shareholders' Meeting. The vote is clear and the majority plus one of the shares are needed for the appointment. **The criteria for appointing the Board of Directors** include:

- Balance in the representation of the shareholders' family groups;
- Experience within the Company;
- Management competence;
- Knowledge of the overall situation of the target markets.

The characteristics described above allow to have a situation of **overall equilibrium** which itself guarantees **the independence of the various Councilors**.

The President, on the other hand, is elected by a majority with a clear vote by the Board of Directors itself. To promote independence and **avoid conflicts of interest**, the President does not have a direct managerial role in any specific area of the Company. Similarly, the members of the Board of Directors, to date, are neither controlling shareholders nor have cross-shareholdings with other Board of Directors or with suppliers and other types of stakeholders.

To support and implement corporate directives, the above-mentioned **Management Committee** has been established, consisting of 3 members of the Board of Directors: the General Manager, the Operations Manager and the Sales Manager. The 3 BoD members have broader delegated

power compared to the remaining members and have decision-making authority regarding the supervision and management of the organization's impacts on the economy, environment, and people. Additionally, it is the Committee's task to approve annually the information detailed within the Sustainability Report.

The Management Committee operates in the definition of:

- strategic guidelines;
- guidelines related to risk management;
- the respective methods of implementation;
- the respective methods of control;

Concerning **the delegation of responsibility** for managing the impacts of SUSA on the environment, people and the economy, the Board of Directors, assisted by the Management Committee, is responsible for assessing and approving corporate strategies and therefore also for defining **the mission and policies** in relation to **sustainable development**. On these bases, the General Management and the entire management team ensure the approval of methods and objectives which are overall consistent with the other company policies. In these regards, **training activities** aimed at increasing knowledge on sustainable development have been provided for both the Board of Directors and the Directive structure within the annual training plan.

Periodically, usually biannually, the Board of Directors is **informed of the progress** of the parameters identified with respect to the objectives set in order to **assess the results obtained**. This may give rise to appropriate requests for **corrective actions** in cases where deviations are not motivated by specific and objective situations. The evaluation is carried out based on an appropriate report prepared by the various company functions, coordinated by the Quality Assurance function, and approved by the General Management.

The outcome of the evaluation is documented by the Board of Directors and is brought to the attention of the stakeholders by being published on the SUSA website, or through different means if required by the stakeholders themselves.

Furthermore, the Board of Directors carries out an annual **self-assessment** of its own performance in supervising the management of the impacts of the Company on the economy, the environment, and people to certify its consistency and validity. This is then verified and approved by the Board of Statutory Auditors, which informs the Board of Directors itself as well as the Shareholders' meeting of any possibilities for improvement identified.

In addition, the Company is in the process of implementing a **management system in compliance with Model 231/2001**, whose purpose is to prevent the commission of crimes in the interest of the Company and its Directors. This involves establishing a Surveillance Body (OdV) to oversee the overall system, ensuring its adequacy and effectiveness, updating it, and supporting staff

training. To date, oversight activities regarding reckless actions or potential conflicts of interest that could compromise the corporate assets are the responsibility of the Board of Statutory Auditors, which participates in shareholders' meetings and Board of Directors meetings.

From an operational perspective, the structure is organized through a main office and a series of secondary offices dedicated to the management and processing of goods, which can be categorized as follows:

- **Transit Point (TP) or branches:** where the goods to be transported stay only for the necessary time for the effective execution of transportation.;
- **Logistics centers (CL):** where the goods are stored for long periods of time and are managed according to customers' instructions.

The secondary offices fully align with the central office, namely the Perugia office, following the overall organizational model, described in the underlying organizational charts.

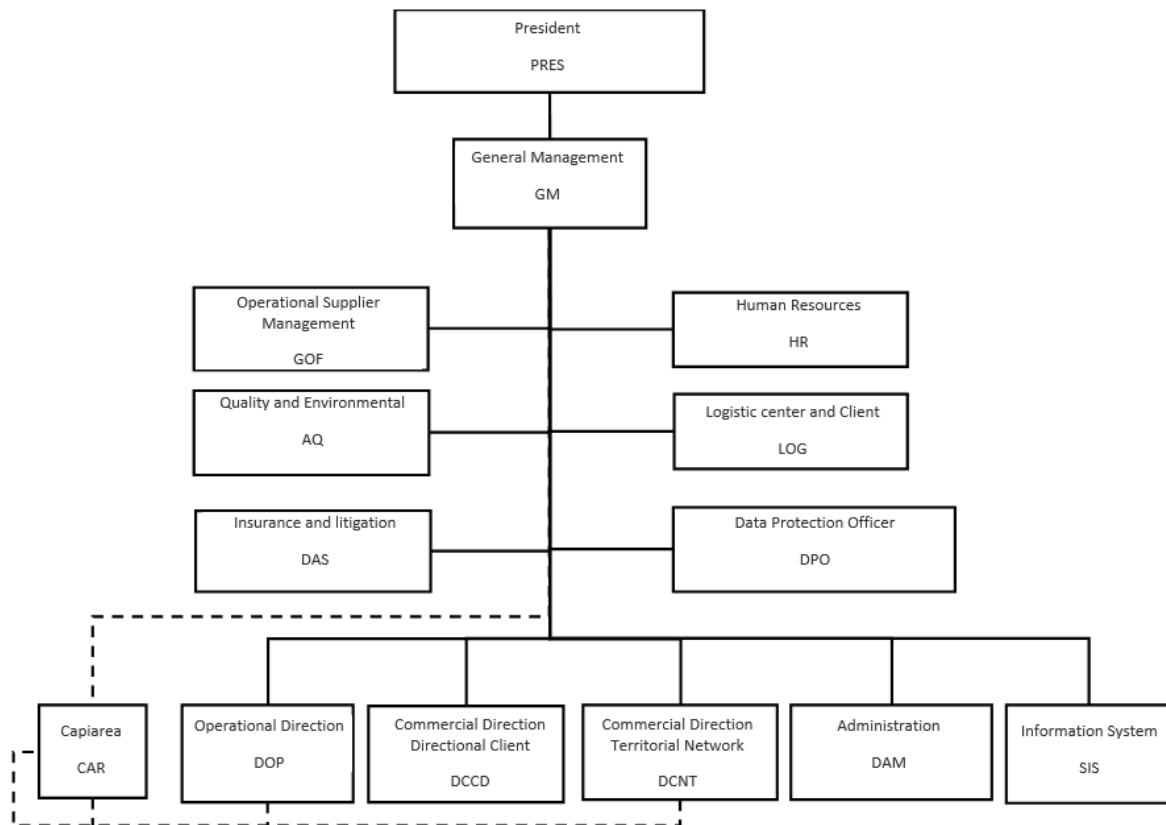


Figure 9 - Business organization chart

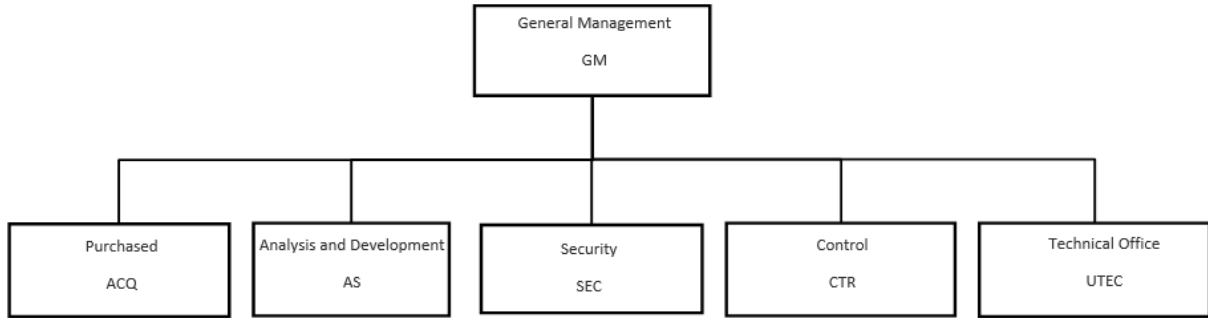


Figure 10 - Structure of the Corporate Management

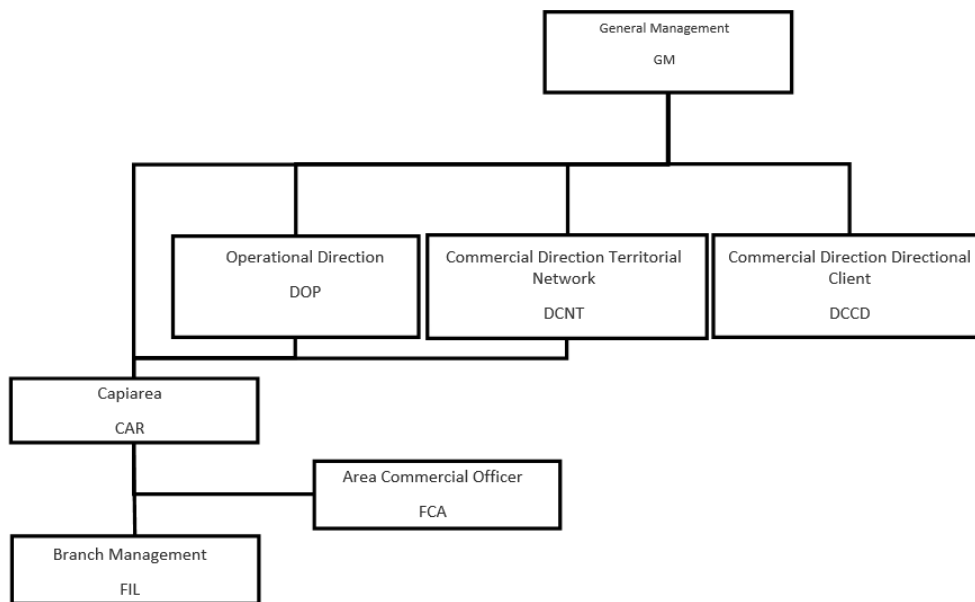


Figure 11 - structure of the relationship of the secondary offices

The CapoArea play a **role of supervision and control** of the various clusters of secondary offices. Their connection with the structure is “matrix and priority”. Specifically, they report to the DOP (Operational Direction) for all operational issues, to the DCNT (Territorial Network Commercial Direction) for commercial problems:

- Directions from the General Management take precedence and prevail over those provided by DOP and DCNT;
- In case of conflicting instructions between DOP and DCNT, the CapoArea (CAR) must prioritize the General Management's directives;
- The CARs serve as a feedback mechanism from the territory, evaluating all facts and providing guidance to the General Management.

The CAR is responsible for the area from the perspective of the overall income statement; therefore, they are responsible both operationally (costs) and from a commercial point of view (revenues). In addition, the CAR is responsible **for the implementation and control of the entire ESG management system**¹ in accordance with the mandates outlined in the relevant company rules and procedures. This allows for the connection of the headquarters with CARs for the management of branch offices, as the FIL (Branch Manager) is similarly responsible for these activities in relation to their respective location.

The inclusion of the Area Commercial Officer (FCA), reporting directly to the CAR, has the explicit goal of enabling the entire company to achieve its set commercial objectives.

This position provides commercial support to the CAR, reporting hierarchically to them, as it focuses solely on a specific aspect of the business. This role is crucial as it is responsible for guiding the staff that interacts with customers initially. The CAR and FCA receive general guidelines for the commercial aspect from the DCNT, share them, and define subsequent actions.

The role of the CAR and FCA also includes "harmonizing the guidelines" and implementing them in the field, taking into account specific characteristics of branches and the territory.

3.2 Our Policies

SUSA articulates its general directions through a series of appropriately defined policies, shared at the top levels and therefore systematically disseminated as a guiding principle for all courses of actions undertaken.

All our policies share the essential commitment to ensure that existing legislative and regulatory provisions are respected. Nevertheless, such commitment does not represent a finishing line, but rather a starting point in pursuit of a continuous improvement.

The **Environmental Policy** establishes the efforts of the Company concerning climate change and our **commitment to reduce our environmental impact both direct and indirect** along the entire supply chain. The main guidelines include:

- Working towards prevention;
- Including an evaluation of environmental impact when assessing our suppliers;
- Striving for a continuous and intentional improvement;
- Ongoing assessments of technological developments;
- Training our staff on energy-saving practices.

¹ The ESG Management System is the set of figures, tools, actions and controls implemented by the Organization to manage its impacts on the economy, the environment and people, in order to achieve the objectives set in the ESG framework.

The **Quality Policy** defines the commitment of the Company towards **improving the quality of the services provided**, with similar principles to those indicated above in relation to environmental commitments.

The **Safety Policy** defines a set of general concepts which must be appropriately adapted for the protection of the health and safety of the personnel, which represents a priority issue within corporate ethics. SUSA thus adopted a **Safety Management System** which allows for the definition and monitoring of the related indicators, therefore facilitating the identification of any corrective actions or improvement measures where necessary.

Additional **Personnel Policies** will be defined to establish guidelines aimed at facilitating the promoting the achievement of all our ESG objectives, such as gender equality, improved employee treatment, incentive plans and both ethical and technical training pertaining to sustainability issues.

3.3 The control system

SUSA uses different types of organizational controls to verify the compliance of its management systems and the consistency of the ESG management system with the goals set at the management level. The controls are based on:

- 1 First-level controls including the Annual Management Review and the Annual Audit of the Board of Auditors;
- 2 Second-level controls, including internal audits and regular audits by the Management Committee.

The Annual Management Review is carried out annually by the Board of Directors on the basis of the report of the General Direction to re-evaluate **the ESG management system** and ensure its continued suitability, adequacy and effectiveness, as well as alignment with the strategic guidelines of the Organization and any change requirements.

The result of the Review is summarized in the Review Report which summarizes the analyses, decisions and actions to be taken on:

- maintenance and improvement of the suitability, adequacy and effectiveness of the ESG management system;
- improvement of services in relation to customer requirements;
- changes necessary to meet new or modified applicable requirements;
- resource requirements.

The Review may lead to the issue of requests for corrective, preventive and/or system changes and, where appropriate, policy documents and objectives and targets. In defining the actions to be taken, the opinions of the functions involved and concerned are considered before each activity is formally approved.

The Annual Audit of the Board of Statutory Auditors is conducted at the time of the preparation of the Annual Financial Statements and consists of both the Administrative-Financial Report to the Financial Statements and the ESG Management System Report, which examines organizational aspects by tying together controls on all three ESG aspects. The Annual Management Review is one of the input documents for the Board of Statutory Auditors, which, based on the audits carried out during the fiscal year, may request further investigation into certain aspects to gain a more comprehensive understanding of the effectiveness of the system, particularly in the evaluation of Corporate Compliance and Risk Assessment.

Internal audits may cover all elements of the ESG management system and are planned on the basis of a BoD proposal. They may be carried out with or without prior communication to the entities subject to verification and shall comprise the following steps:

- 1 **planning**, identifying the areas to be checked, objectives, responsible persons, components of the audit team and timeline;
- 2 **preparation**, in which the procedures to be tested are studied, possible support tools are provided and the division of the tasks among the components of the group is defined;
- 3 **execution**: an initial meeting is held to inform the body/function being audited and, after execution, a final meeting is held to inform the main points of feedback;
- 4 **documentation of the results**: an Audit report is drawn up with the points of intervention, the body responsible for coordinating the relevant corrective actions with the relevant deadlines and the responsibility for verifying the correct and effective resolution.

Internal audits are designed to **verify the adequacy of the ESG management system** and its control system, in particular that:

- the organization ensures the correct achievement of the objectives;
- the information system is safe and functional;
- business activities comply with compliance principles;
- risk assessment is constant and reliable;
- non-conformities are readily detected;
- the necessary corrective actions are developed in a timely manner.

The findings arising during audits may be classified as conforming, non-conforming or significant, in which case a corrective or observation action management procedure should be initiated, indicating the identified aspect which could be improved.

The findings arising during the audits can be classified as compliant, non-compliant, or of significance. In such cases, a corrective action or observation management procedure must be initiated, in which the identified aspect capable of improvement is reported.

Finally, the regular audits of the Management Committee are carried out on average every two months to ascertain the state of implementation of the strategic business plans and, therefore, of the ESG management system. Unlike the Audit System, which is essentially performed “in the field”, these are developed through an examination of the KPIs, the progress of improvement projects and the results of the audits themselves. Furthermore, **critical issues**, both real and potential, are communicated during the meetings of the Management Committee, where potential modes of intervention are also discussed. It should be noted that during the three-year period 2021-2023 no critical issues were identified, i.e. concerns reported through complaint procedures linked to potential and effective negative impacts of SUSA on its stakeholders and communicated to the Board of Directors. Critical issues can be identified through an array of tools:

- Collection of information related to **customer complaints** , both those conveyed through the operational-commercial structure and through the website;
- collection of information related to **supplier dissatisfaction**, collected by the peripheral operating structures;
- Measurements taken by **HR management** in cases of **staff discharge**;
- Evaluation of the situations reported by **press bodies** that have a direct influence on the business activity;
- **institutional relations**.

This also frames the **Procedure for the management of reports of illicit conduct and irregularity**, or the “Whistleblowing Procedure” defined in accordance with the D.Lgs. 24/2023 and publicly available on the Company website. As outlined by the policy, to facilitate the signaling SUSA has provided the following channels:

- **Whistleblowing Platform**, a privileged internal signaling channel which ensures through digital methods the confidentiality of the identity of the signaling agent in line with the aforementioned regulation, and which can be accessed through the following link <https://my-form.it/F4933C68DBDC44AABD4AE32717A20E37>;
- **Oral notification** with a direct meeting request to be carried out via telephone line.

On the other hand, the **complaint handling procedure** outlined by SUSA states that any outside claim (i.e. senders, recipients and/or third parties) may be made either orally or in writing and shall be recorded to protect the individual raising the complaint. Managing complaints implies

an accurate analysis of the kind of disservice involved and a timely implementation of appropriate corrective measures, to guarantee the improvement of the service offered.

Particular attention is being devoted to the topic of **risk management**, as SUSA is currently focusing on developing an organizational model consistent with legislative decree 231/2001.

A key element to risk reduction is complete business compliance. This does not only refer to legal compliance, but rather involves compliance with relevant regulations, standards and best-practices. Besides, proper company management cannot be achieved without a correct, balanced and transparent behaviour towards the employees. Equally, correct behaviors need to be conveyed rather than simply promoted in order to create a cohesive, transparent business environment characterized by trust.

Thanks to the commitment of the Company, in the three-year period 2021-2023 no episodes of corruption or non-compliance with laws and regulations², nor any legal action concerning anti-competitive behavior, violations of anti-trust and anti-monopoly laws were recorded.

² It is specified that to report cases of non-compliance with laws and/or regulations, a threshold of significance for monetary sanctions of EUR 10 thousand has been defined.

4. Commitment to people

4.1 Our people

As expressly stated in the Company's Ethics Code, **SUSA recognizes the centrality of human resources**: each employee, through his own individual contribution, contributes to the development and success of the Company.

In 2023, SUSA has **502 employees**, of which just over 91% have permanent contracts, while the remaining percentage consists of employees with fixed-term contracts or apprenticeships. Most of the staff (463 employees) are full-time, compared to 39 employees with part-time contracts. Furthermore, all SUSA employees are covered by collective bargaining agreements.

Total number of employees by contract type, gender, and region										
Site	Contract type	2023			2022			2021		
		Men	Women	Total	Men	Women	Total	Men	Women	Total
North Italy	Permanent	149	67	216	144	65	209	149	68	217
	Temporary	8	6	14	4	1	5	0	0	0
	Apprenticeship	12	4	16	20	4	24	12	3	15
Total North Italy		169	77	246	168	70	238	161	71	232
Central Italy, South Italy and Islands	Permanent	172	70	242	163	67	230	162	73	235
	Temporary	1	3	4	1	0	1	0	1	1
	Apprenticeship	4	6	10	1	5	6	0	1	1
Total Central Italy, South Italy and Islands		177	79	256	165	72	237	162	75	237
Total		346	156	502	333	142	475	323	146	469

Table 2: total number of employees by contract type, gender and region (GRI 2-7)

Total number of employees by full-time/part-time, gender, and region										
Site	Full time/Part time	2023			2022			2021		
		Men	Women	Total	Men	Women	Total	Men	Women	Total
North Italy	Full time	162	59	226	165	55	220	158	53	211
	Part time	2	18	20	3	15	18	3	18	21
Total North Italy		169	77	246	168	70	238	161	71	232
Central Italy, South Italy and Islands	Full time	175	62	237	162	55	217	159	58	217
	Part time	2	17	19	3	17	20	3	17	20
Total Central Italy, South Italy and Islands		177	79	256	165	72	237	162	75	237
Total		346	156	502	333	142	475	323	146	469

Table 3: number of employees by full-time/part-time contract, gender and region (GRI 2-7)

Given the geographical distribution of the Company's services, about 50% of SUSA's staff are located in northern Italy, while the remaining share is distributed in the south-center and islands of the national territory.

Total number of employees by gender and region									
Site	2023			2022			2021		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
North Italy	169	77	246	168	70	238	161	71	232
Central Italy, South Italy and Islands	177	79	256	165	72	237	162	75	237
Total	346	156	502	333	142	475	323	146	469

Table 4: total number of employees by gender and region (GRI 2-7)

Overall, the staff of the Company in 2023 consisted of 1% of executives, 3% managers, 92% of employees and 4% of workers. The tables below show the details of the employee percentages by professional category, gender and age group respectively.

Percentage of employees by professional category, gender and age group												
Number of employees	2023				2022				2021			
	<30	30-50	>50	Total	<30	30-50	>50	Total	>30	30-50	>50	Total
Men	9%	34%	26%	69%	11%	32%	27%	70%	9%	36%	24%	69%
Of which executives	0%	0%	1%	1%	0%	0%	1%	1%	0%	0%	1%	1%
Of which managers	0%	0%	2%	3%	0%	0%	2%	3%	0%	0%	2%	2%
Of which employees	9%	32%	22%	62%	10%	31%	24%	65%	8%	36%	20%	64%
Of which workers	1%	2%	1%	4%	1%	1%	1%	2%	1%	1%	1%	2%
Women	3%	20%	9%	31%	2%	19%	8%	30%	2%	20%	9%	31%
Of which executives	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Of which managers	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Of which employees	3%	20%	8%	30%	2%	19%	8%	29%	2%	20%	9%	30%
Of which workers	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Total	12%	54%	35%	100%	13%	51%	36%	100%	10%	57%	33%	100%

Table 5: percentage of employees by gender and age group (GRI 405-1)

Regarding the composition of the Board of Directors, 67% of leadership roles are held by members over the age of 50, three men and one woman, while the remaining 33% consists of a man and one woman in the 30-50 age group³.

Diversity within governance bodies by gender and age group												
Number of employees	2023				2022				2021			
	Men	Women	Total		Men	Women	Total		Men	Women	Total	
	Number	Number	Number	%	Number	Number	Number	%	Number	Number	Number	%
< 30 years	0	0	0	0%	0	0	0	0%	0	0	0	0%
30-50 years	1	1	2	33%	1	1	2	33%	1	1	2	33%
> 50 years	3	1	4	67%	4	0	4	67%	4	0	4	67%
Total	4	2	6	100%	5	1	6	100%	5	1	6	100%

Table 6: Diversity within the Board of Directors by gender and age group (GRI 405-1)

In 2023, employees belonging to **protected categories** amount to 20, 13 men and 7 women, all in the role of clerks. The figure is a sharp increase compared to the previous two years. Such outcome stems from the commitment of the company towards fostering the inclusion of resources belonging to vulnerable groups, also reflected by the growing dialogue with local employment centres.

Employees in vulnerable groups by profession and gender									
Number of employees	2023			2022			2021		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Executives	0	0	0	0	0	0	0	0	0
Manager	0	0	0	0	0	0	0	0	0
Employees	13	7	20	5	1	6	5	2	7
Workers	0	0	0	0	0	0	0	0	0
Total	13	7	20	5	1	6	5	2	7

Table 7: Employees in vulnerable groups by profession and gender (GRI 405-1)

³ Following a change in the data collection methodology, the data for the years 2022 and 2021 have been restated compared to those published in the 2022 Sustainability Brochure.

In addition, in 2023 there are 4 **external workers** belonging to the categories shown in the table below. The absence of interns is a noticeable change in comparison to the previous two-year period.

Number of non-employees by professional category and gender (headcount)									
Professional category	2023			2022			2021		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Trainees	0	0	0	0	1	1	2	3	5
Administered staff	0	0	0	0	0	0	0	0	0
Other collaborators (Co.Co.Co, P. VAT, etc...)	4	0	4	4	1	5	3	0	3
Total	4	0	4	4	2	6	5	3	8

Table 8: workers who are not employees by profession and gender (GRI 2-8)

In 2023, the **ratio of the annual total compensation** for the organization’s highest-paid individual to the median annual compensation for all employees is 6.93, a slight increase compared to the 2022 figure. In terms of annual percentage change of compensation, the ratio is 6.74, also showing an increase with respect to 2022⁴.

Total annual compensation report			
	2023	2022	2021
Total annual compensation report	6,93	6,40	6,39
Change in the annual total compensation ratio	6,74	1,14	-

Table 9: annual compensation ratio (GRI 2-21)

⁴ The change in annual total compensation ratio compared to the year 2021 is not available.

The **recruitment rate** for the year 2023 was 14%; SUSA hired a total of 72 people, of which 64% were man, while it saw 45 discharges. The following tables detail the number of new hires and discharges by gender and age along with the relative rates of recruitment and turnover.

Number of employees	New hires														
	2023					2022					2021				
	<30 years	30-50	>50 years	Total	Recruitment rate %	<30 years	30-50 years	>50 years	Total	Recruitment rate %	<30 years	30-50 years	>50 years	Total	Recruitment rate %
North Italy	12	28	5	43	17%	20	19	4	43	18%	0	16	20	36	16%
Men	8	17	3	28	17%	16	11	4	31	18%	0	13	15	28	17%
Women	4	9	2	15	19%	4	8	0	12	17%	0	3	5	8	11%
Central Italy, South Italy and Islands	7	18	4	29	11%	9	7	1	17	7%	3	7	1	11	5%
Men	5	10	3	18	10%	6	3	0	9	5%	2	4	1	7	4%
Women	2	8	1	11	14%	3	4	1	8	11%	1	3	0	4	5%
Total	19	44	9	72	14%	29	26	5	60	13%	3	23	21	47	10%

Table 10: total new hires (GRI 401-1)

Number of employees	Turnover														
	2023					2022					2021				
	<30 years	30-50 years	>50 years	Total	Turnover %	<30 years	30-50 years	>50 years	Total	Turnover %	<30 years	30-50 years	>50 years	Total	Turnover %
North Italy	11	21	2	34	14%	10	18	10	38	16%	14	12	3	29	13%
Men	9	16	2	27	16%	6	14	7	27	16%	9	12	3	24	15%
Women	2	5	0	7	9%	4	4	3	11	16%	5	0	0	5	7%
Central Italy, South Italy and Islands	2	8	1	11	4%	2	7	7	16	7%	2	4	4	10	4%
Men	2	4	0	6	3%	2	3	4	9	5%	0	3	4	7	4%
Women	0	4	1	5	6%	0	4	3	7	10%	2	1	0	3	4%
Total	13	29	3	45	9%	12	25	17	54	11%	16	16	7	39	8%

Table 11: total number of employees discontinued (GRI 401-1)

As shown by these figures, the **turnover rate decreased** by 2 percentage points compared to 2022, while the **recruitment rate is up by 1%**, driven by the increase in the recruitment rate observed in the Centre, in the South and in the Islands.

The emerging picture reflects the efforts made in 2023 to tackle the difficulties in finding new personnel. Such efforts included the activation of a pilot contract with the LinkedIn platform and an increased use of online platforms dedicated to matching job demand and supply, as well as of local employment centers. Noticeably, these initiatives also resulted in the inclusion of resources belonging to protected categories.

4.2 Employee well-being

The company has always placed professionalism and the individual contribution of people at the core of its operations, maintaining a relationship style that aims to recognize each person's work.

as a fundamental element of both corporate and personal development. In line with what defined by the guidelines developed and implemented in 2022, based on the planning of training programs, the structuring of a personnel evaluation system, and the definition of Professional Growth Plans, 2023 was characterized by the deployment of an array of training and learning opportunities, carried out and financed through various modes.

In particular, in accordance with the 2022/2023 training plan, different courses financed by the compulsory cross-professional fund Fondimpresa were provided to all company employees during 2023. These courses covered:

- basic or advanced training in Excel;
- the use of Power Bi and Business Intelligence tools;
- the development of soft skills;
- waste management training.

A total of 7466 hours of training were provided in 2023, resulting in an average value of circa 15 hours of training per employee. The figure shows a sharp increase on 2022, which saw a total of circa 3620 hours of training, with a rough average of 8 hours per employee⁵.

Training hours delivered annually			
	2023	2022	2021
Total training hours delivered during the year	7466,3	3620,5	N.A.
Total employees	502	475	469
Total training hours per capita	15	8	N.A.

Table 12: Annual training hours given to each employee (GRI 404-1)

The structuring of an objective and recognized evaluation system, combined with well-defined training programs, allows employees to be aware of the possibility of accessing higher levels of tasks, roles, and organizational positions through a correct and predetermined system. Additionally, the definition of Professional Growth Plans is a fundamental element to ensure that employees are motivated through achievable and correct objectives. A corporate bonus plan is also in place to reward employees for their performance. Furthermore, it is noted that in 2023,

⁵ The total training hours per capita for the year 2021 are not available.

approximately 500 thousand euros were distributed to employees in the form of company bonuses.

In 2023, corporate welfare was also integrated according to the 2022 analysis aimed at understanding and respond to the needs of the personnel. Specifically, concerning healthcare, workers with a permanent contract can benefit from the supplementary health coverage “Sanilog”. The supplementary health care fund “Fasdac”, aimed at the managers of commercial, transport and shipping companies, general warehouses, hotels and maritime agencies, is also provided.

Lastly, our employees can benefit from parental leave, a key topic among the welfare commitments SUSA is addressing. As shown in the table below, all employees who have received parental leave in the two-year period 2022-2023 are still employees of the organization. Specifically, in 2023 100% of men returned to work after taking leave, compared⁶ to 33% of women⁵.

Number of persons	Parental leave 2023			Trends 2023		Parental leave 2022			Trends 2022	
	Men	Women	Total	% men	women %	Men	Women	Total	% men	women %
Total number of employees who have been entitled to parental leave	82	38	120	68%	32%	88	40	128	69%	31%
Total number of employees who have taken parental leave	1	4	5	20%	80%	1	4	5	20%	80%
	Of which status as at 31.12.2023					Of which status as at 31.12.2022				
Number of employees still on leave	0	1	1	0%	25%	0	2	2	0%	50%
Total number of employees who returned to work during the reporting period after taking parental leave	1	1	2	100%	20%	1	2	3	100%	50%
of which are still employees of the organization within 12 months of return	1	1	2	100%	20%	1	2	3	100%	50%
of which no longer employees of the organization	0	0	0	0%	0%	0	0	0	0%	0%
Retention rate at work	100%	50%	67%			100%	100%	100%		
Rate of return to work	100%	33%	50%			100%	100%	100%		

Table 13: total number of employees who have taken parental leave (GRI 401-3)

Concerning corporate welfare, it should also be noted that, for executives only, SUSA has arranged the social security fund “Mario Negri”. On top of the TFR, two monetary contributions are paid to this fund, borne respectively by the given executive and by the company. SUSA has also registered to the “Associazione Antonio Pastore”, a no-profit organization which arranges individual supplementary insurance and risk shields for its affiliates.

⁶ With regard to parental leave, it is specified that data for 2021 are not available.

Inclusivity, as well as the respect of human rights, are key issues for SUSA. As stated in the Code of Ethics, SUSA prohibits all forms of discrimination based on gender, sexual orientation, health status, ethnicity, nationality, political opinions and religious beliefs of its interlocutors, as well as all kinds of forced or child labor, promoting respect for equality among its employees. In this regard, the Company operates within the framework of the Universal Declaration of Human Rights, the ILO (International Labor Organization) Fundamental Conventions and the OECD Guidelines. As a testament to our commitment, during the three-year period 2021-2023 no discrimination incidents were reported.

For the sake of transparency, the ratios between the salary and pay of women and men for each category of employees are shown in the tables below. It is specified that all company employees receive equal economic treatment in line with the national collective labor agreement (CCNL) for the category, so any differences in remuneration depend on the provision of compensatory elements, such as, for example, experience and specific expertise

The relationship between the salary of women and men for each professional category

Average basic salary per capita	2023	2022	2021
	Women/Men ratio [%]	Women/Men ratio [%]	Women/Men ratio [%]
Executives	61%	82%	81%
Manager	78%	89%	88%
Employees	84%	85%	85%
Workers	0%	0%	0%

Table 14: Relationship between the basic salary of women and men for each employee category (GRI 405-2)

The relationship between the remuneration of women and men for each professional category

Total compensation	2023	2022	2021
	Women/Men ratio [%]	Women/Men ratio [%]	Women/Men ratio [%]
Executives	59%	81%	81%
Manager	78%	84%	80%
Employees	73%	77%	76%
Workers	0%	0%	0%

Table 15: Relationship between the remuneration of women and men for each employee category (GRI 405-2)

4.3 Occupational Health and Safety

SUSA believes that the attention to **health and safety** requirements in its activities, together with ethical and social commitment achieved through constant dedication in every phase of the business process, is the key to adequately meet the needs of customers and the community with which it interacts daily.

To this end, in 2023 the **Health and Safety Policy** updated and published in 2022 continued to be implemented. Besides declaring the commitment of the organization towards reducing risk and continuously improving safety standards, the policy states the following objectives:

- consistent compliance with laws and regulations in force concerning health and safety in the workplace;
- operational efficiency of processes with a preventive approach;
- continuous improvement and accident prevention.

As evidence of this commitment, the Company, in addition to complying with the UNI INAIL 2001 guidelines, is undertaking **a path aimed at obtaining the ISO 45001 certification**. The Organization, therefore, has already structured a Health and Safety Management System, which covers all internal and external workers and outlines a specific structure for each branch, appointing the occupational health and safety manager and related emergency teams.

The Company also carries out a periodic punctual assessment of Health and Safety risks appropriately illustrated in the Risk Assessment Document (DVR). Great importance is assigned to the management of interference risks, related to the different types of activities commissioned at the various operating sites. In this regard, the Unified Document for the Evaluation of Interference Risks (DUVRI) is kept active and updated, along with the related Road Plan specifically designed to prevent the risk of investments.

The most impactful risks, concerning the protection of worker health across the entire processes, are mainly identified in ergonomic risks, manual handling of loads, handling of chemicals, collision/crushing, road accidents, and fire.

SUSA promotes and implements **training and training programs for employees** at all levels of the company and for all persons working on behalf of SUSA to disseminate the Security Policy and provide the skills necessary to avoid accidents. This ensures that the company's staff are aware of their responsibility and the need to operate in compliance with current legislation and internal operating standards. The responsibility for managing Health and Safety is entrusted to all employees based on their roles, functions and tasks.

Each year, a safety training plan is developed to address all company needs, including supervisors, Health and Safety Representatives (RLS), emergency teams, etc. Direct training is not provided for non-employee workers, but evidence of training is required during the annual technical-professional suitability assessment carried out on goods handling companies.

The company's goal is to have "zero injuries" and "zero casualties" with an absenteeism rate for illness at the lower limit in a comparative benchmark among companies in the same sector. For this reason, one of the most significant indicators in the field of occupational health and safety is monitoring the progress of the accident performance linked to its workers.

In 2023, a total of 30 accidents were recorded, all without serious consequences. Of these accidents, 1 involved an employee while the remaining 29 involved non-employee workers.

Work-related injuries	2023	2022	2021
Number of recordable work-related injuries for employees	1	0	2
of which high consequences	0	0	0
of which fatalities	0	0	0
Number of recordable work-related injuries for supplier workers	29	27	25
of which accidents gravi	0	0	0
of which decessi	0	1	0
Rate of work-related injuries*	1,29	0	2,6
Rate of high-consequences work-related injuries	0	0	0
Rate of fatalities as a result of work-related injuries	0	0	0

*The rate of recordable work-related injuries was calculated as the ratio between the total number of injuries and the total hours worked by employees (777748,57 in 2023, 750336,38 in 2022 and 755676,23 in 2021 respectively) using a multiplexing factor of 1.000.000. The rate of recordable injuries for the supplier workers could not be calculated, because SUSA has not implemented a monitoring of hours worked.

Table 16: Injuries at work (GRI 403-9)

In 2023 **no cases of occupational illness were recorded** amongst employees and non-employees, in line with what recorded in 2021, while in 2022 only one case of occupational illness was recorded, caused by biomechanical overload of the upper limbs.

Finally, SUSA has signed an agreement with UNISALUTE to **promote the well-being and health of workers**. This agreement, available to all employees, includes check-up programs that can be attended by each worker.

4.4 Connection with the territory

SUSA is strongly linked to the territories in which it operates and is aware of the impacts it can have on them, also in terms of economic and social development. The Society operates with full respect for local communities and supports numerous initiatives of cultural and social value. Moreover, participation in associations is the most suitable and effective instrument for the representation of legitimate business interests. For this reason, SUSA is a member of the Perugia Industrial Association.

SUSA and sport

SUSA believes in the enhancement of sport on the territory. During 2022 it sponsored several sporting organizations:

- **Testi Cicli:** Sports Association Dilettantist that manages cyclists athletes offering the possibility to carry out both activities on the road and Mountain Bike;
- **BellSpeed:** a company that deals with supplied racing cars for the various Italian and international championships;
- **SIR Safety Volley Perugia:** Men's volleyball team from Superleague;
- **Associazione Polisportiva Dilettantistica di Corciano,** organization dedicated to the promotion of various sports practices in the territory;
- **Tuder Academy,** a social-cultural sports promotion body that works with the aim of promoting sport as a tool of well-being, prevention and social cohesion;
- **Ventinella A.S.D.,** football club active in the Umbria League of Excellence;
- **AIMTES** (Italian Association of Sport Masseurs and Sport Therapists), a trade association based in Todi aimed at protecting, promoting and representing the interests of sports masseurs and sports therapists.



Cultural and social partnerships

During 2023, SUSA also contributed to various cultural and social initiatives.

Festival dei Due Mondi

In 2023, SUSA continued supporting the “Festival dei Due Mondi”, one of the leading events in Europe centering on live performances which has been taking place annually in Spoleto since 1958.



Lions Club

SUSA contributed to the “*Smile for Children*” event organised by the Lions Club with the aim of raising funds for the Pediatric Oncohematology Center of the Hospital of Santa Maria della Misericordia in Perugia and to support service of home care for patients.

Galleria Nazionale Umbra

The Company directly supported “*Il meglio maestro d’Italia. Perugino nel suo tempo*”, organized by the Galleria Nazionale Umbra to celebrate the painter from Perugia Pietro Vannucci, on the occasion of the fifth centenary of his death.



CESVI



SUSA has also donated funds to the CESVI humanitarian organization to support rebuilding and assistance operations in Emilia-Romagna following the damage caused by the flood in 2023.

Other partnerships

SUSA supported, through direct funding, the purchase of means of transports dedicated to deliver meals to disabled people in the territory on behalf of the Parish of Maria SS. Ausiliatrice. During 2023, SUSA also provided support to the Association of Saint Lucia, the Sacred Convent of Saint Francis and the Seraphic Institute of Assisi, an organization that provides rehabilitation, psychoeducation and social health care services for children and young adults with disabilities, confirming the commitment of SUSA to its territory and contributing to the creation of a sustainable and supportive community.

5. Commitment to the environment

As stated in the **Company’s Environment Policy**, SUSA believes that the protection and improvement of the environment are both components of the future and competitiveness of its services.

In order to minimize the impacts of the Organization on the surrounding environment, the following **strategic targets** have been outlined:



Figure 12 – environmental targets

A first step toward achieving these objectives is the maintenance of **the ISO 14001 certified Environmental Management System**. Such a system assumes a central role, being not only a management tool of environmental complexity and of internal and external security to the activities of the company, but also a means to transform environmental constraints into business opportunities, to reduce costs and to save resources.

5.1 The sustainable use of resources

SUSA assigns a central role to the circular economy. In fact, among the planned commitments are the reduction of waste production, an increase in the quantities of waste sent for recycling, and the increasingly widespread use of recyclable materials and low environmental impact equipment.

In 2023 about **1’82%** of the materials used by the Company to carry out its activities, specifically paper and labels, is **renewable**, with a slight increase compared to 2022. The remaining portion includes non-renewable materials, mainly heat-shrinkable for packaging.

Raw materials employed				
Renewable raw materials				
Type of material	Unit of measure	2023	2022	2021
Printing paper	Kg	66.564	71.568	73.754
Toilet paper	Kg	4.793	4.876	4.417
Packaging carton	Kg	2.556	2.741	3.096
Labels	Kg	20.808	20.660	21.723
Non-renewable raw materials				
Shrink-wrapped for packaging	Kg	13.523	15.461	12.535
DDT port	Kg	6.456	5.900	5.784
Scotch	Kg	1.162	1.349	1.623
Total raw materials used	Kg	115.862	122.554	122.932

Table 17: renewable and non-renewable raw materials used (GRI 301-1)

As shown by the table, in 2023 there was a **reduction** of about **12.5%** in the use of packaging cartons and of about **7%** in printing paper compared to the previous year. The latter result follows the trajectory set in 2022, when an initial reduction in printing paper use was achieved thanks to the implementation of the Arxivar document management program, which has allowed the **dematerialization** of both paper documentation and related company management procedures.

Furthermore, the **FSC and PEFC certified** printing paper and packing cartons are **100% recycled** materials⁷, while toilet paper is only **30% virgin raw material**. The 9.4% increase in the total consumption of DDT (adhesive envelopes for transport documents) stems from an increase in customers entrusted with document-carrying envelopes.

Concerning waste, this is managed based on the procedures outlined by the **Environmental Management System, ISO 14001 certified**, and is divided into:

- **solid urban waste (RSU) and similar waste**, produced in warehouses located throughout Italy. These are managed by the relevant municipal authority or the interport, and the total quantities produced are not known;
- **special waste for logistic activities**, divided into hazardous and non-hazardous, which include paper, plastic, wood, and mixed materials. Data related to this category are managed at branch level, except for the Rome, Padua, Ancona, Udine, and Pisa branches, where non-hazardous waste is collected by municipal authorities, excluding waste with volumes too high for these authorities to handle them.

⁷ Paper with FSC (*Forest Stewardship Council*) and PEFC (*Program for the endorsement of Forest Certification*) certifications.

The following table details the weight of waste produced by SUSA by category, expressed in tons.

Waste composition	Unit	Total waste generated								
		2023			2022			2021		
		Products	Recycled	Landfill/ disposal	Products	Recycled	Landfill/ until	Products	Recycled	Landfill/ disposal
Total non-hazardous	ton	1.545	1545	-	1.955	1.955	-	2.031	2.031	-
Paper, cardboard	ton	220	220	-	256	256	-	256	256	-
Plastic	ton	32	32	-	27	27	-	31	31	-
Wood	ton	721	721	-	1.048	1.048	-	1.202	1.202	-
Mixed	ton	430	430	-	537	537	-	474	474	-
Other types of non-hazardous waste	ton	142	142	-	87	87	-	68	68	-
Total dangerous	ton	43	37	7	21	15	7	16	12	4
Total	ton	1.588	1.582	7	1.977	1.970	7	2.046	2.043	4

Table 18: total waste generated (GRI 306-3, 306-4 and 306-5)

In 2023, SUSA generated about **1,588 tons of waste⁸**, of which only **3%** is **hazardous** waste. The latter is produced only in case of accidental events such as oil spills, paints, liquids in general and solids. The increase in the quantity of hazardous waste produced in 2023 was caused by the by the scrapping of five semi-trailers, which were then replaced by new means. On the other hand, the increase in the production of plastic waste (+18%) and non-hazardous mixed waste (+62%) compared to 2022 is due to customers' failure to withdraw obsolete materials and equipment following the end of the professional relationship.

Despite the increase in waste produced for these categories, in 2023 there was a **20% reduction** in the total amount **of waste generated** compared to the previous year. This result is justified by SUSA's continued commitment to this subject, which is reflected in the implementation of policies for monitoring and reducing the materials used.

In detail, waste production in 2023 mainly involved wood (43%), mixed materials (27%) and paper and cardboard (14%). Despite wood being the most prominent category in terms of volumes of waste produced, it also represents the category which saw the largest decrease in tons produced, being down by 31% with respect to 2022.

Waste management and monitoring vary depending on the branch. Waste is separated within the facilities using specific containers and later sent to storage in containers, in order to proceed with removal through a qualified and authorized entity. In 2023, il **99,7%** of waste produced was

⁸ This total quantity does not take into account the waste generated by the logistic activities of the branches of Ancona, Padova and Rome, as the removal is entrusted directly to a company entrusted by the local municipal authority.

recycled, of which 1,582 tons of non-hazardous waste and 37 tons of hazardous waste, while the remaining **0.4%**, consisting of **hazardous waste**, was destined for disposal⁹.

Moreover, SUSA is committed to monitoring its **water withdrawals**, with the aim of optimizing **the use of water resources** at its branches and promptly responding, through immediate interventions, in case of anomalies. Monitoring is carried out **monthly** by reading the meters installed in each operating branch. Once the data is collected, it is analyzed and compared with the water withdrawals from previous months, to trace the presence of leaks.

In general, regarding SUSA's activities, almost all water withdrawn (about 99% nel 2022) is used for civilian use, while the remaining portion (1%) pertains to water used for fire prevention. As shown by the table below, during 2023 water withdrawals **were reduced by 4%** compared to 2022 reaching approximately **17 megalitres**¹⁰, of which just above **14%** withdrawn from **areas with water stress**¹¹.

Water withdraws							
Source	Unit	2023		2022		2021	
		All areas	Areas with water stress	All areas	Areas with water stress	All areas	Areas with water stress
Groundwater (total)*	MI	0,1	0	0,1	0	0,10	0
Freshwater (≤ 1000 mg/L total dissolved solids)	MI	0,1	0	0,1	0	0,10	0
Other water (> 1000 mg/L total dissolved solids)	MI	0	0	0	0	0	0
Third-party water (total)	MI	17,5	2,48	18,1	2,5	22,1	3,0
(≤ 1000 mg/L total dissolved solids)	MI	17,5	2,5	18,1	2,5	22,10	3,0
Other water (> 1000 mg/L total dissolved solids)	MI	0	0	0	0	0	0
Total water withdrawals	MI	17,5	2,5	18,2	2,5	22,2	3,0

*Well emungated water

Table 19: total of water withdrawals and areas with water stress (GRI 303-3)

Concerning the impact of SUSA's activities on biodiversity, it should be noted that all operational sites operated by the Company are in industrial areas and are not located near protected areas or high biodiversity value.

5.2 Energy consumption and emissions

In line with the aforementioned commitments, SUSA decided to continue **monitoring and reporting** the emissions related to its consumption.

⁹ As regards the disposal of non-hazardous waste, the Company does not have the details of the method of disposal.

¹⁰ The total quantity shall take into account the water withdrawals of all branches under the control of SUSA, with the exception of that of Novara for which the data cannot be monitored.

¹¹ All branches are considered by the Aqueduct Tool, developed by the World Resources Institute to identify potentially hazardous areas, as the "extreme scarcity" category.

The main energy consumption attributable to the Company concerns the purchase from the grid, self-production of electricity and the fuel consumption for company vehicles.

In 2023, SUSA recorded a **decrease of 2% in total consumption** compared to the previous year, following investments in energy saving and efficiency projects such as the relamping of some corporate locations with LED lights and the replacement of air conditioning and heating systems.

Total energy consumptions within the organization				
Energy	Unit	2023	2022	2021
Non renewable fuel consumed, of which:	GJ	13050	13204	13862
Natural gas	GJ	2246	2593	3434
LPG	GJ	74	106	126
Automotive diesel	GJ	10424	10346	10221
Automotive gasoline	GJ	306	158	81
Total electricity consumed:	GJ	19143	20292	20236
Purchased	GJ	17747	19008	18860
<i>from renewable sources</i>	GJ	3768	0	0
Self-produced	GJ	1245	1140	1204
<i>from renewable sources</i>	GJ	1245	1140	1204
District heating	GJ	151	144	172
<i>from renewable sources</i>	GJ	151	144	172
Electricity generated and sold/returned to the grid produced from renewable sources	GJ	1779	1810	1866
<i>from renewable sources</i>	GJ	1779	1810	1866
Total energy consumption	GJ	32.193	33.495	34.099

Table 20: energy consumption within the organization (GRI 302-1)

The share of self-consumption of electricity, amounting to approximately **1,245 GJ** in 2023 is guaranteed by the production of **photovoltaic plants owned** by SUSA, installed in 6 operating branches. This contributes to the generation of clean energy and the reduction of greenhouse gas emissions. Moreover, SUSA plans to **maximize the self-production of electricity from renewable sources**, by installing additional photovoltaic plants. In cases where this is not possible, the company aims to prioritize the use of energy from external renewable sources. In this regard, 2023 saw a considerable increase in the share of renewable energy reported, explained by the installation of an **additional photovoltaic plant** in the Prato branch and by the purchase of **100% renewable energy in 5 branches**.

Based on these consumption patterns, SUSA calculates - using the GHG Protocol guidelines – and reports:

- “Scope 1” Direct emissions representing emissions from direct combustion associated with the use of fossil fuels, such as fuels from company cars and fuels used for space heating.
- “Scope 2” emissions, i.e. indirect emissions related to the production of the electricity consumed.

Regarding the carbon footprint, in 2023 SUSA recorded a total emissions of **925 tons of CO₂eq** from the use of fossil fuels (Scope 1), a **slight decrease** compared to the previous year (-1%), and a total of **1,524 tons of CO₂eq** from the **purchase of electricity** (Scope 2- Location Based), which shows an increase from 2022. Conversely, **Scope 2 emissions** calculated using **Market Based** method show a **19% decrease** compared to 2022. This is due to SUSA increasing the share of energy purchased from renewable sources as previously discussed.

Direct and indirect GHG emissions of the organization				
GHG Emissions	Unit	2023	2022	2021
Direct GHG emissions - Scope 1 of which*:	tCO ₂ eq	925	930	966
Automotive diesel	tCO ₂ eq	766	761	753
Automotive gasoline	tCO ₂ eq	22	12	6
LPG for heating	tCO ₂ eq	5	7	8
Natural gas	tCO ₂ eq	131	151	199
Energy indirect GHG emissions Scope 2 - Location Based**	tCO ₂ eq	1524	1380	1371
Energy indirect GHG emissions Scope 2 - Market Based ***	tCO ₂ eq	1944	2413	2394
Total carbon footprint (Scope 1+ Scope 2 - Location Based)	tCO ₂ eq	2449	2310	2338
Total carbon footprint (Scope 1+ Scope 2 - Market Based)	tCO ₂ eq	2869	3343	3361

* Source: Table of national standard parameters 2023 - Ministry of Environment.

** Source: ISPRA 2023- Atmospheric emission factors of greenhouse gases.

*** Source: AIB Residual Mix 2022

Table 21: direct and indirect emissions by the organization (GRI 305-1 and 305-2)

Currently, SUSA is working with a third-party company to develop and implement **a method of calculating the CO₂ emissions generated by the transport activity** on behalf of customers at the single shipment level. This initiative, in addition to keeping track of possible developments in transport-related emissions, will allow for the calculation of the impact of implemented improvement measures. Starting from 2024, SUSA will be able to report on **“Scope 3”**, which includes indirect emissions from other sources not directly controlled by the organization, but which are the result of the company’s activities.

By monitoring energy consumption and emissions related to SUSA's activities - specifically by comparing the total energy consumed and the carbon footprint with the quantity of goods shipped – it is evident that in 2023 the **energy intensity decreased**, confirming the effectiveness of initiatives undertaken in terms of managing and optimizing energy consumption¹². On the other hand, the **increase** registered in 2023 in the **emission intensity** is mainly justified by the increase in Scope 2 emissions (calculated with the LB method).

¹²A multiplication factor of 1000 was used for the calculation of the energy and emission intensity.

Energy intensity

	Unit	2023	2022	2021
Quantity of goods trasportated	t	897.078	914.208	900.040
Total energy consumption	GJ	32192,74	33.495	34.099
Energy intesity (based on quantities trasportated)	GJ/t	36	37	38

Table 22: energy Intensity (GRI 302-3)

Emission intesity (Scope 1 + Scope 2 "Location based")

	Unit	2023	2022	2021
Quantity of goods trasportated	t	897.078	914.208	900.040
Emissions (Scope 1 + Scope 2 LB)	tCO ₂	2.449	2.310	2.338
Emission intesity (based on quantities trasportated)	tCO₂/t	2,7	2,5	2,6

Table 23: emissive intensity (GRI 305-4)

6. Our value chain

6.1 Suppliers

To ensure and maintain a **high-quality standard for its services** related to shipping, logistics and transport, SUSA avails itself of the collaboration with several supplying companies. Suppliers can be divided into **three macro-categories** based the services provided:

- Handling services providers, responsible for the handling of goods, with whom a contract is signed;
- transport suppliers, which operate both primary, long-range and distribution services, where transport is carried out from a single branch to the final recipient. For this type of activity, a transport contract (sub-carriers) is signed;
- suppliers of other types of Services, mainly local companies that supply goods and materials necessary for the organization’s activities.

In 2023, as in the previous two-year period, SUSA **exclusively relied on local suppliers**¹³, accounting for **100% of the expenditure**. The detail of the percentage of expenditure in relation to the various categories of services and goods purchased is show in the table below.

Proportion of expenditures on local suppliers			
Category of services and goods	2023	2022	2021
Distribution of goods and transfers: operating expenses for distribution of goods and transfer between branches	54%	54%	52%
Major correspondents: operating expenses for the distribution of the goods entrusted	6%	6%	6%
Logistics and branches: costs related to the handling of goods in warehouses	16%	16%	17%
Real estate and rentals	4%	4%	4%
Ordinary and extraordinary maintenance of buildings	1%	1%	1%
Staff costs: wages and salaries	13%	13%	14%
General costs: business costs, hardware & software, bank charges, professional fees, training and development	2%	2%	2%
Utilities: electricity, gas, water and telephone	1%	1%	1%
Goods and consumables: stationery (hand wash, paper), heat-shrink, paper, tape and labels	1%	1%	0%
Vehicle management: purchase, repair, service and spare parts	2%	2%	2%
Total	100%	100%	100%

Table 24: percentage of expenditure for local suppliers broken down by the various categories of services and goods (GRI 204-1)

¹³ By local we refer to suppliers based in Italy.

For each supplier category there is a **selection and evaluation process** in place, requiring an initial accreditation phase. This phase involves a preventive verification of administrative aspects, verifying the possession of necessary authorizations and vehicle registration documents.

For handling service providers and transport providers, this **evaluation** also includes a careful **analysis** of the standing of the supplier companies in relation to tax-related matters and their relationship with financial institutions, aspects which keeps being monitored throughout the business relationship. At this stage, the evaluation also focuses on any matters which can provide information around the quality levels which the company can operate at, its reliability, and effective availability of warranties concerning the provision of assistance, timeliness of intervention and coherence between their proposed price and the features mentioned.

Lastly, it is important to mention the **monitoring activities** carried out on the supply, especially on the suppliers of handling services and transport mentioned above. The information concerning these activities is handled digitally within the company system.

Since 2022, SUSA has implemented **The Environmental Procedure (PRA)**. This determined the implementation of the related §“Ecodriving”, which expressly states that the vehicles employed by transport suppliers must comply with the “territorial” EEC and, at a minimum, with the EC “Euro 4” directive”. This PRA is entrusted to transporters during the contractual stipulation and is referenced in the transport DUVRI and published on the dedicated page of the company website. The primary objective is to provide a quality service, limiting the risks related to the work activity and the emissions produced by defining the correct behavior to be followed by the transporter.

In line with the previous year, in 2023 100% of operating¹⁴ suppliers were screened using environmental criteria.

Environmental assessment of new suppliers			
	2023	2022	2021
Total of new suppliers	149	109	149
New suppliers evaluated according to environmental criteria	149	109	148
Percentage of new suppliers that have been evaluated by environmental criteria	100%	100%	99%

Table 25: number and percentage of new suppliers that were screened using environmental criteria (GRI 308-1)

¹⁴ For the calculation of the new suppliers evaluated according to environmental criteria, only the suppliers carrying out operational activities, i.e. suppliers dealing with the transport of goods, the waste disposal and the cleaning of the company premises, have been considered. they have a greater economic and environmental impact. This type of supplier consists of 39% of new suppliers in 2023, about 32% of the new suppliers in 2022 and 42% of the selected suppliers in 2021.

SUSA has decided to develop the initiatives necessary to promote corporate social responsibility through the adoption of the Ethics Code. Each supplier is therefore required to learn and comply with the precepts contained in the said document.

Specifically, suppliers are bound to:

- **comply with the laws and regulations** and any codes of self-regulation adopted, with particular reference to environmental and health and safety aspects at work;
- **provide clear, complete, truthful and correct information** in the negotiation and establishment of contractual relations and to refrain from making offers that are inconsistent with its technical, commercial and financial capabilities or inconsistent with normal market conditions;
- **not disclose confidential information** to the company and/or its business partners that they become aware of within the contractual relationship and refrain from any conduct that could cause harm to the dignity and reputation of SUSA or jeopardize its activities;
- **agree**, where required, **to carry out audits**, inspections and site visits at its premises and/or operational units to verify the requirements within the selection and award processes for supplies;
- **refrain from offering, giving, promising, accepting or receiving money or other utilities or benefits** in relationships with SUSA employees in order to gain undue benefit in the allocation of supplies;
- **report to the Company any violation** or suspected violation of this Code, committed by anyone, of whom they become aware.

SUSA is aware that to address the challenges of sustainability and emission reduction in the transport chain, the fleet of carriers **must be renewed**. To date, the Company renews its commitment **by favoring means of transport with increasingly higher "Euro" classes and with zero emissions based on technological developments**. SUSA will act based on the overall indications of governments and institutions, as it is not yet clear the guidelines that are intended to be pursued between pure electrification or mediated by an energy carrier, typically hydrogen.

6.2 Clients

SUSA's main business is the **transport of goods by road on behalf of third parties** at both national and international levels, as well as **the management of logistic platforms**. The overall goal is to achieve and maintain a high level of service, aiming long-term customer relationship, ensuring their satisfaction, and establishing a solid corporate foundation. This commitment is also defined within the Quality Policy, the respect of which is attested by the decade-long ISO 9001 certification.

For the type of activities carried out by SUSA, the term "customer" takes on a dual meaning: it is not only considered a customer that who entrusts goods, but also any operator who performs activities within the process.

SUSA's task is based on understanding the different needs of its customers to build a functional and organized system that can effectively and quickly respond to their requests. This result is achieved through **the wide network of distribution and logistics centers**, supported by an always up-to-date computer system. This enables meeting the demands of many companies belonging to different sectors, such as Industry, Consumer & Retail and Automotive.

Customer satisfaction is not only declined with the offer of diversified services, but also with the possibility of using a **customer care system** able to solve any urgent problems or provide the information requested. The system also allows to actively control and verify the SUSA's operation. Thanks to the Company's careful analysis, during 2023, as for the 2021-2022 two-year period, no cases of non-compliance with regulations or self-regulation codes related to the impact on health and safety of product and services were identified.

SUSA attaches particular importance to the adoption and implementation of **effective security systems to defend corporate information heritage and prevent data breaches**. The Company, therefore, strives to guarantee the confidentiality of data and information; currently, access to management systems is authorized only using a private network and the data is not managed via cloud-based systems. Moreover, to increase the security of corporate information systems and prevent potential cyber-attacks, external consulting by an expert was sought for the implementation of a more sophisticated protection system. In 2023, in line with the 2021-2022 two-year period, there were no substantiated complaints concerning breaches of customer privacy and loss of their data.

6.2.1 Quality of service

As a testament to the continuous desire for growth and improvement, the Company invests time and resources each year to certify the quality of the service offered, manage the fleet effectively and optimize the logistic processes of its centers.



Since **1999** SUSA has been **ISO 9001**certified to attest to its **quality system** and the excellence of internal management processes

Since **2005** SUSA has also obtained **ISO 14001** certification, demonstrating its commitment to a low-impact **Environmental Management System**.

Speed and reliability are the two principles that guide SUSA's business. In order to ensure that these principles are respected, the Company organizes logistics and plans shipments for every part of Italy and Europe in the shortest possible time. This is possible thanks to the widespread presence of the distribution centers throughout **the national territory** and the ability to keep **the loading and sorting system active 24 hours a day**.

SUSA relies on a fleet of over **900 vehicles**, constantly reviewed and checked for maximum safety. 90% of vehicles have tail lifts, making loading and unloading operations **simpler, safer and faster**. Moreover, having vehicles of various dimensions allows adapting to the load and specific characteristics of the delivery location, customizing the service.



Furthermore, with a view to improving quality of service, SUSA has been engaged for a number of years in an investment plan aimed at increasing the number of branches (so-called “**network capillarization**”). The objective of this investment is that to increase proximity to customers, to increase the time slots available for delivery and for collection of the goods to be shipped.

Technological evolution is at the core of the Organization’s continuous development and a fundamental driver to ensure the reliability and traceability of each service offered. For this reason, SUSA uses **advanced** and always **up-to-date computer systems that can accurately track every movement of goods and monitor compliance with operating** procedures, timings and methods of dispatch, both in storage and logistic management, and during transportation. Each employee is equipped with radio frequency **barcode readers** for warehouse control and handhelds devices for **real-time data transmission**.

7. GRI content index

Statement of use	SUSA S.p.A. reported the information mentioned in this index of GRI content for the period 01/01/2023-31/12/2023 with reference to GRI Standards.
GRI 1 used	GRI 1 - Foundation- version 2021

GRI Standard	Disclosure	Page	Omission		
			Omitted requirement	Reason	Explanation
GRI 2 – General information					
2-1	Organisational details	Pag. 5			
2-2	Entities included in the organization’s sustainability reporting	Pag. 5			
2-3	Reporting period, frequency and contact point	Pag. 5; 59			
2-4	Activities, value chain and other business relationships	Pag. 5			
2-5	External Assurance	This document is not subjected to Assurance.			
2-6	Activities, value chain and other business relationships	Pag. 8-13			

2-7	Employees	Pag. 25-26			
2-8	Workers who are not employees	Pag. 25-26			
2-9	Governance structure and composition	Pag. 16-20			
2-10	Nomination and selection of the highest governance body	Pag. 16-20			
2-11	Chair of the highest governance body	Pag. 16-20			
2-12	Role of the highest governance body in overseeing the management of impacts	Pag. 16-20			
2-13	Delegation of responsibility for managing impacts	Pag. 16-20			
2-14	Role of the highest governance body in sustainability reporting	Pag. 5, 16-20			
2-15	Conflicts of interest	Pag. 16			
2-16	Communication of critical concerns	Pag. 23			
2-17	Collective knowledge of the highest governance body	Pag. 16-20			
2-18	Evaluation of the performance of the highest governance body	Pag. 16-20			

2-19	Remuneration policies	Omission	a. b.	Information not available	Currently, SUSA does not have defined procedures or company remuneration policies for the top governing body and other executives.
2-20	Process to determine remuneration	Omission	a. b.	Information not available	Currently, SUSA does not have a procedure for determining remuneration.
2-21	Annual total compensation ratio	Pag. 28			
2-22	Statement on sustainable development strategy	Pag. 2-3			
2-23	Policy commitments	Pag. 20-21			
2-24	Embedding policy commitments	Pag. 16-20			
2-25	Processes to remediate negative impacts	Pag. 23			
2-26	Mechanisms for seeking advice and raising concerns	Pag. 23			
2-27	Compliance with laws and regulations	Pag. 24			
2-28	Membership associations	Pag. 35-36			

2-29	Approach to stakeholder engagement	Pag. 13-15			
2-30	Collective bargaining agreements	Pag. 25			
Material topics					
GRI 3 – Material topics					
3-1	Process to determine material topics	Pag. 6-7			
3-2	List of material topics	Pag. 6-7			
Topic: Corporate governance and ethics					
3-3	Management of material topics	Pag. 6-7			
205-3	Confirmed incidents of corruption and actions taken	Pag. 24			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Pag. 24			
Topic: Resource utilization and circular economy					
3-3	Management of material topics	Pag. 37-41			
301-1	Materials used by weight or volume	Pag. 37-41			
301-2	Recycled input materials used	Pag. 37-41			
303-1	Interactions with water as a shared resource	Pag. 37-41			

303-2	Management of water discharge-related impacts	Pag. 37-41			
303-3	Water withdrawal	Pag. 37-41			
306-1	Waste generation and significant waste-related impacts	Pag. 37-41			
306-2	Management of significant waste-related impacts	Pag. 37-41			
306-3	Waste generated	Pag. 37-41			
306-4	Waste diverted from disposal	Pag. 37-41			
306-5	Waste directed to disposal	Pag. 37-41			
Topic: Land use					
3-3	Management of material topics	Pag. 37-41			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Pag. 37-41			
Topic: Climate change and pollution					
3-3	Management of material topics	Pag. 41-43			
302-1	Energy consumption within the organization	Pag. 41-43			

302-3	Energy intensity	Pag. 41-43			
305-1	Direct (Scope 1) GHG Emissions	Pag. 41-43			
305-2	Energy indirect (Scope 2) GHG emissions	Pag. 41-43			
305-4	GHG Emissions intensity	Pag. 41-43			
Topic: Employee well-being					
3-3	Management of material topics	Pag. 30-32			
401-1	New employee hires and employee turnover	Pag. 30-32			
401-3	Parental leave	Pag. 30-32			
Topic: Fair and inclusive workplace					
3-3	Management of material topics	Pag. 30-32			
405-1	Diversity of governance bodies and employees	Pag. 30-32			
405-2	Ratio of basic salary and remuneration of women to men	Pag. 30-32			
Topic: Skills development					
3-3	Management of material topics	Pag. 30-32			
404-1	Average hours of training per year per employee	Omission	a.	Incomplete information	The indicator has been partially reported, as SUSA currently

					does not have a data monitoring system in place. It is therefore expected to complete the reporting in the coming years.
Topic: Occupational health and safety					
3-3	Management of material topics	Pag. 32-34			
403-1	Occupational health and safety management system	Pag. 32-34			
403-2	Hazard identification, risk assessment, and incident investigation	Pag. 32-34			
403-3	Occupational health services	Pag. 32-34			
403-4	Worker participation, consultation and communication on occupational health and safety	Pag. 32-34			
403-5	Worker training on occupational health and safety	Pag. 32-34			
403-6	Promotion of worker health	Pag. 32-34			
403-7	Prevention and mitigation of occupational health and safety impacts	Pag. 32-34			

	directly linked by business relationships				
403-8	Workers covered by an occupational health and safety management system	Pag. 32-34			
403-9	Work-related injuries	Pag. 32-34			
403-10	Work-related ill health	Pag. 32-34			
Topic: Protection of human rights					
3-3	Management of material topics	Pag. 30-32			
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Topic: Contribution to community development					
3-3	Management of material topics	Pag. 9-10			
201-1	Direct economic value generated and distributed	Pag. 9-10			
Topic: Supply chain management and oversight					
3-3	Management of material topics	Pag. 44-46			
204-1	Proportion of spending on local suppliers	Pag. 44-46			
308-1	New suppliers that were screened using environmental criteria	Pag. 44-46			

Topic: Cybersecurity and data privacy					
3-3	Management of material topics	Pag. 46-47			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Pag. 46-47			
Topic: Customer satisfaction					
3-3	Management of material topics	Pag. 46-47			
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Pag. 46-47			
Topic: Sustainable mobility					
3-3	Management of material topics	Pag. 47-48			
Topic: Innovation					
3-3	Management of material topics	Pag. 47-48			

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