lc3trasporti.com



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LETTER TO THE SHAREHOLDERS AND TO THE STAKEHOLDERS

| GRI 2-22 | GRI 2-23 |





2024: A YEAR THAT "TRANSPORTS" US IN THE FUTURE OF SUSTAINABILITY.

Letter from the Chairman Logicompany3

The goals achieved this year and the initiatives we have implemented are once again an expression of our DNA and our vision. Looking at the world of road haulage from a broader perspective, in which the vehicle is not just a means of transport, but the "driving vehicle" of a global initiative that involves companies and partners along the road to sustainability.

We have entered into strategic agreements with energy partners across the country for the development of BIO-LNG and HVO, fuels that represent the ideal bridge to the complete decarbonization of the sector. A strategy that optimizes the use of fuels and engines and allows us to maximize emissions reduction through biomethane, explore HVO as a transition fuel and prepare for BEV solutions for medium-long routes.

But we went further, seeking and finding solutions in innovative and **COMPLEMENTARY** technologies.

The launch of the **NO WASTE** project in partnership with **Michelin marks** an important evolution in the life cycle management of heavy transport tyres, transforming what was once considered waste into a precious resource for the circular economy. **The agreement with Mercedes** for the introduction of the first **ELECTRIC TRUCKS** in our fleet **OPENS ANOTHER STEP TOWARDS FULL SUSTAINABILITY IN HEAVY TRANSPORT**. Our fleet has also been enriched with technologically advanced solutions: sustainable electric trailers, second-generation nitrogen refrigeration systems and "double deck" configurations to improve load capacity.

This year we have invested not only in technology. The opening of the new branches in LIVORNO and VENEZIA expands our territorial presence and strengthens our service capacity in terms of logistical efficiency, punctuality, and cost reduction, CREATING SYNERGIES FOR OUR CUSTOMERS TOO.

This year, the company has also experienced significant moments. The prestigious **INDUSTRIA FELIX** award, won again, testifies to the **COMMITMENT** of a team united by common values and a passion for innovation. Last but not least, the entry of LC3 into the AMBROSIO family group represents a turning point for our company. A strategic union with a group that shares our values and our commitment to decarbonization and allows us to access a full range of services: from the last mile to warehouses, from heavy industrial transport to **INTERMODAL** solutions.

Looking back on 2024, I look to the future with the awareness of being active protagonists of the path undertaken on the road to sustainability. A path that will always be led by the courage in our choices, by the concreteness of the results and by the value of sharing.

Luigi Ambrosio

Chairman LC3 Trasporti

CHAPTER 1

THE COMPANY IN FIGURES

| GRI 2-6 | GRI 2-7 |





	2022	2023	2024
NUMBER OF EMPLOYEES	288	298	327
PERMANENT EMPLOYEES %	99,30%	99,66%	99,08%
WORKFORCE CHANGE COMPARED TO PREVIOUS YEAR%	3%	3,47%	9,80%
FLEET (n. VEHICLES)	224	245	254
JOURNEYS WITH OWN VEHICLES (IN KM)	22.506.752	21.901.608	24.063.890

6

CHAPTER 2

METHODOLOGICAL NOTE

| GRI 2-2 | GRI 2-3 | GRI 2-4 | GRI 2-5 | GRI 2-26 |





This document represents the fourth Sustainability Report for Logicompany 3 Srl and reaffirms the commitment and attention that the Company places towards the integration of sustainability issues within its business.

In this regard, it is highlighted that this document is drawn up on a voluntary basis as the company is exempted from the mandatory Sustainability reporting required by the regulatory provisions of the CSRD (Corporate Sustainability Reporting Directive) implemented in Italy with Legislative Decree no. 125 of 06/09/2024. This latest regulation is being revised by the Omnibus Directive and other European directives to be released soon.

The Sustainability Report, presented for review by members on 05/26/2025, is drawn up in accordance with the GRI Standards, according to an application level "in accordance with". The GRI Standards were published by the Global Reporting Initiative (GRI) in 2016 and subsequently updated until as expected starting from 2023. These principles represent, to date, the most recognized and widespread non-financial reporting standards at international level. More specifically, the Report refers to the GRI Standards indicated in the correlation table "GRI Content Index" reported in the appendix to the document where, for each relevant aspect ("material"), the reference to the section of the Report or other corporate documents, in which the relative content can be found, is specified.

The most updated version of the aforementioned standards introduces a more complex process for defining materiality, which starts from the analysis of the context of the organization, to then identify and evaluate the impacts, actual and potential, of its operations on economic activities, the environment and people, and finally arrive at a priority scale through which to define the material issues. GRI 2 proposes to expand the analysis of governance especially with reference to sustainability by requiring the indication of the delegated and involved figures and the process through which sustainability practices are planned, implemented and reported, outlining the actions and controls aimed at reducing negative impacts. In the phase of defining the impacts and material issues, centrality is given to the stakeholder engagement process as a moment of verification and in-depth analysis of the analysis activities and the related results.

The information contained in the Report is related to the company Logicompany 3 Srl and Waysped gruppo Atdue logistica soc. cons. arl, of which LC3 holds 95.45% of the shares.

The reference time frame is the 2024 financial year, i.e. the calendar year from 1 January 2024 to 31 December 2024, as was the case for the 2023 Sustainability Report.

The data presented refer to the three-year period 2022-2024 and all indicators and information provided have been reported regardless of their positive or negative trend in order to provide a transparent, reasonable and balanced representation of the contents.

The Company, after the impact assessment and the in-depth analysis carried out with stakeholders, has decided to confirm the same material topics as the previous financial year.

As regards external Assurance, Logicompany3 Srl has decided, at the moment, not to avail itself of an assurance even though it has followed the provisions of the principles themselves, both in drafting the document and in "squaring" the GRIs used.

To request further information about this Document or to share comments and observations, you can write to: bds@lc3trasporti.com

CHAPTER 3 8

LOGICOMPANY 3 AND THE GROUP

Logicompany3 (hereinafter also LC3) was founded in 2009 in the corporate form of a limited liability company and has been characterized by rapid growth marked by important initiatives that are immediately inserted in the path of sustainability.

| GRI 2-1 | GRI 2-6 | GRI 2-14 | GRI 2-22 |





LC3, A SUCCESSFUL JOURNEY

2009

Year of foundation of the company LC3 in Gubbio, in Umbria.

2010

LC3 develops the B.E.S.T. (Better Environment & Sustainable Transport) project.

2011

LC3 obtains the support of IVECO on LNG engines.

2012

LC3 presents the project for the construction of the first methane station for trucks in Italy, built in Piacenza two years later.

2013

Entry into the container sector.

2014

Activation of the first 5 LNG vehicles - FIRST COMPANY IN ITALY

2015

Purchase of a further 35 LNG vehicles. LC3 is a partner in the BioLNG Corridor, the EU project on sustainable transport. Signed the appeal of Green Economy companies for the Paris 2015 Conference (COP21) and participated.

2016

LC3 organises in Gubbio the event titled "We Build the INBLUE Future", in which the results obtained and future projects are presented.

2017

LC3 adds a further 30 new generation LNG vehicles with power above 400 hp.

2018

LC3 inaugurates in Piacenza the first LNG + liquid nitrogen station for trucks. LC3 continues to expand and implement its fleet with a further 37 new generation LNG vehicles, 12 of which with 460 hp.

2019

Revolution2 arrives, the first refrigerated semi-trailer with liquid nitrogen and nitrogen refrigeration: 20 semi-trailers are added to the fleet.

2020

First 14 vehicles fuelled by BIOMETHANE on the road, 100% sustainable, from the first CRYOGENIC TANK for the approval and transport of LNG in the short term, also BIOLNG for the vehicles of the fleet. Mario Ambrogi is awarded as personality of the year at VEGADAY.

2021

On the road the first vehicles powered by BIO-LNG; activation of two warehouses in Verona and Perugia; first test in Italy of electric engines for refrigerated trailers with nitrogen. During the year the company brings on the road the first full electric industrial vehicle and signs as a partner The Climate Pledge.

2022

The year brings many novelties and confirmations: the company is hosted in New York at The Climate Pledge Week, presents its 1st Sustainability Report, relaunches the new B.E.S.T. 2030 project, wins the first Industria Felix award, inaugurates the first fully digitised logistics warehouse and signs an important agreement with Mercedes Truck for the first 30 electric e-Actros vehicles.

2023

A further step forward for LC3. In the Logistics Research Hub activities begin at the new Container Terminal.
Installation of the BTPUQAL system is completed, the first reference station in Italy that combines LNG and Nitrogen.
Together with Bosch the project "Visual Data Collection" is developed for autonomous driving systems.
Awarded the first tests with

Awarded the first tests with HVO in the "Innovation Snow 2023" award.



2024

The NO WASTE project for Tyres begins in partnership with Michelin. Agreement with energy partners throughout the national territory for the development of BIO-LNG and HVO. Development of sustainable trailers with nitrogen, second generation and double deck.

VISION

To achieve the above objectives, the Company has implemented an effective Integrated Management System - Quality and Safety of Road Transport - in accordance with the rules established and agreed with the organization, and transferred into the documentation and procedures that serve as a reference for all personnel in carrying out daily activities.

MISSION

LC3 intends to satisfy the needs and expectations of its customers by identifying their requirements and applying the best solutions for the transport of goods, both perishable and non-perishable, with particular attention to compliance with the required service levels, to the health and safety of the personnel employed, to the integrity of the goods transported, to environmental protection, to the containment of consumption and costs incurred.

Constantly committed to enhancing the skills of human resources and adopting new technologies, the Company, through a constant focus on the Customer, ensures the best satisfaction of requests, in terms of quality, timeliness and safety.

"A vision driven by a pioneering, innovative spirit, capable of anticipating solutions that not only meet customer expectations, but pave the way for sustainable progress."



THE PILLARS OF COMPANY POSITIONING

LC3 Trasporti characterizes its positioning along three lines that will be increasingly strengthened over time:



A CENTRE OF EXCELLENCE IN CUSTOMER SERVICE AND SO-LUTIONS OFFERED

The customer is placed at the center of attention through the offer of solutions that generate measurable value for them and are aligned, in terms of quality, efficiency, and pragmatism, with those of the best competitors.

To achieve this result, LC3 has set up a business model that optimizes synergies between the various corporate business units, enhancing the transversality of skills and transferring the image of a leading company in the services offered to the institutional environments to which it belongs and in the markets in which it operates.

The fundamental lever for pursuing the indicated objectives are human resources and their skills organized by business unit, but integrated into the service and relationship with the customer, to ensure value. LC3 intends to increasingly privilege the individual skills of its people such as entrepreneurship, flexibility, innovation and leadership by strengthening solid and credible professional figures. A new generation of transport professionals, prepared, responsible, and active in the growth of the Company.

This is demonstrated by a working context where the prestige of the clients and the opportunities for professional growth attract quality and talented people with the aim of making human resources the main asset of the Company.

A FAIR AND COMPETITIVE COMPANY

The first point underlying the behavior of all company resources is full regulatory compliance with Italian regulations and those of all countries where LC3 operates, internal company regulations, fair competition rules, good technical and administrative practices, and the principles expressed in the Code of Ethics. In no case can the pursuit of the company's interest justify conduct that differs from the aforementioned regulations.

At the same time, the Company operates a continuous comparison with the market (customers, competitors, suppliers) in order to constantly improve its offer system and seeking the best quality/price ratio of its services by optimizing its positioning on the market.

In order to maintain its sustainability in the long term, LC3 pursues an adequate level of profitability in individual projects/services that can ensure the balance of expectations of quality of service and competitive economic conditions for the customer with the return on invested capital.

The company pays close attention to costs and, more generally, makes individual responsibility, the elimination of waste and the useless and the pursuit of maximum efficiency, also through technological leverage, the central factors of its work. At the same time, the quality of the staff and the orientation to results guarantee maximum productivity.



A PLEASANT AND SAFE WORKPLACE

The working environment made available by LC3 for its personnel is suitable for the performance of the required activities, as good levels of lighting and air exchange are guaranteed, and the spaces are ergonomically adequate and well maintained in terms of hygiene and cleanliness.

The safety measures adopted ensure that operations are carried out with minimal risk of damage to property or persons, providing for the availability, if needed, of personal protective equipment.

A PLACE WHERE THE PROFESSIONALISM AND COMPETENCE OF EVERYONE CAN GROW

Skills are the foundation of success and, for this reason, the Company aims to create and support them internally, through the development of a rich and articulated curriculum that can promote the progressive growth of younger resources.

The development of skills, through field experience and activities such as training and job rotation, constitutes the fundamental path of professional growth.

This internal development of human resources in terms of role must be based on merit, with clear and transparent rules and evaluation processes that, starting from performance levels, aim to consider each person's contribution to the success of the Company.

Hiring practices and employment activities must not present any elements of discrimination such as, for example, geographical origin, religion, gender, marital or maternal status, age, political affiliation, nationality, disability, health conditions, or sexual orientation.

For this reason, ideas, suggestions and entrepreneurial initiatives promoted by employees at all levels are also valued.

LC3 believes that success belongs to all those who contribute to it. In this sense, the Company pursues and promotes teamwork where the final result and the growth of talent are a common good.

The body of knowledge and experience belongs to the company, as well as to individuals, and as such must be made available to everyone as a key element for skill development and the effectiveness of operations. Everyone must contribute to the creation and maintenance of this intangible asset of high value for the Company. Quality is an orientation that must permeate all company activities, and must be tangible and visible: in the way a quote is prepared, in politeness and in relationships between colleagues and with external people.

The fundamental values for the Company are, at all levels: acting honestly and fairly, understanding and valuing the above-mentioned diversities, understanding and balancing business needs with personal needs, communicating transparently and, above all, knowing how to listen.



CODE OF ETHICS

In order to define and make objectively verifiable the Corporate Pillars described, the Company has included these guidelines in the Code of Ethics, "Codice Etico", introduced in 2015, which provides for the obligation of timely reporting to Management in the event of any knowledge of violations, even potential, of the Code itself.

To facilitate communications by corporate representatives (directors, auditors, and employees) and external collaborators, and although it has not yet introduced the organisational, management and control model under Legislative Decree 231/01, the Company has activated the email address: codiceetico@lc3trasporti.com.

In this regard, the Code reiterates that the Company does not practise, support, or tolerate any form of harassment or abuse of workers, either in the workplace or in private life, and is committed to ensuring that those who make reports are not subject to retaliation, discrimination, or any form of penalisation, thereby guaranteeing the appropriate confidentiality of such individuals (except in cases of legal obligations that may require otherwise).

The Code of Ethics includes a disciplinary system that is considered an integral part of employees' contractual obligations pursuant to Articles 2104, 2105 and 2106 of the Italian Civil Code and may lead to disciplinary actions and compensation for damages; this constitutes a condition of effectiveness of the Code itself.

WHISTLEBLOWING

A whistleblowing framework has been established, defined in its scope of application and procedural aspects.

SCOPE OF APPLICATION

This refers to any report, as defined below, made by senior figures as well as by individuals under the direction or supervision of one of the senior figures, through the specific communication channels, reserved and made available by the Company for the above-mentioned purposes.

It governs:

- the process of sending, receiving, analysing, handling, and managing reports of unlawful conduct submitted by the whistleblower;
- the forms of protection for the confidentiality of the whistleblower in order to avoid possible retaliation against them.

DESCRIPTION OF THE PROCEDURE

"Whistleblower" refers to the natural person who may submit a report (internally or externally, as appropriate) regarding a violation relevant under the Decree and who falls into one of the following categories:

- employees, collaborators, suppliers, subcontractors and their respective employees and collaborators;
- freelancers, consultants, self-employed workers;
- volunteers and interns, whether paid or unpaid;
- shareholders or persons with administrative, management, supervisory, control or representative functions (even de facto);
- former employees, former collaborators or persons who no longer hold one of the positions indicated above;
- individuals undergoing recruitment, trial, or whose legal relationship with the entity has not yet begun.

The procedure also protects the identity of "facilitators": natural persons who assist a whist-leblower in the reporting process and who operate within the same working environment.

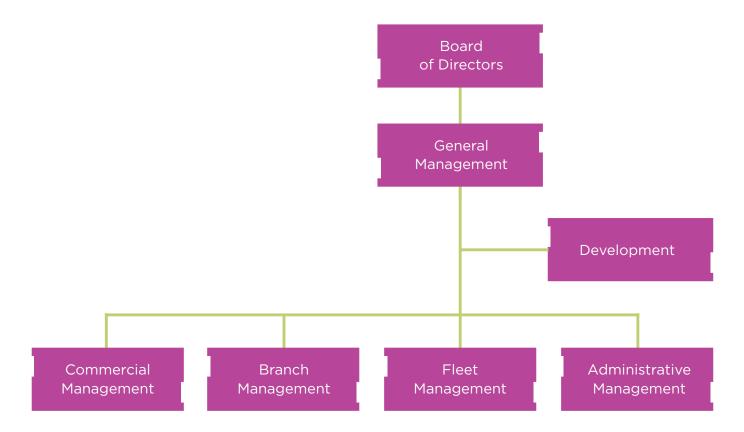


ORGANISATIONAL STRUCTURE

LC3 has a complex structure that operates across several territorial sites and, from an organisational point of view, relies on the consortium company Waysped, of which it is the main associated and controlling company.

A PERFECT SYNERGY OF ROLES AND SKILLS

The company's organisational units are coordinated by a General Management and are made up of the main line and staff functions, as well as the Secretariat/Personnel Office, which maintains the relationship with Waysped and performs all activities related to resource management. It also has direct relationships with the branches, acting as the front-end of the company for employees at the peripheral sites.



The Commercial Department operates across various transport channels, with the main ones including large-scale retail (GDO), containers, liquid fuels, and scheduled services at both controlled and uncontrolled temperatures. It also manages container stock services and warehouse goods storage.

The Branch Management Department oversees the operations of the branches, both in terms of personnel and in managing all relationships with external collaborators, primarily subcontractors.

The Fleet and Development Departments are responsible for researching and developing the best market solutions for the sectors in which LC3 operates.

The Development Function also handles high-level relationships with key suppliers, supporting them in sustainable vertical projects.

The Fleet Department manages the entire active fleet and the technical infrastructure available to it, in coordination with the Purchasing Function. This department also oversees the workshops distributed throughout the territory that support the branches, as well as the Quality and Purchasing Office.



The Administrative Department is responsible for the daily accounting of business operations, the management of financial and capital commitments, and compliance with civil and tax obligations. It prepares interim financial reports and the annual financial statements, oversees financial plyearsng, and collaborates with the management control function.

The structure includes a centralized unit that also coordinates the peripheral functions located in the various branches.

BUSINESS MACRO-PROCESSES



- Market analysis and identification
- Customer contact
- Customer evaluation
- Customer needs analysis
- Service design analysis
- Pricing
- Customer qualification
- Operational involvement
- Assignment of vehicle and accessory structure, and timeline definition
- Pickup plyearsng
- Product storage
- Distribution plyearsng to the customer
- Service closure
- Recurring invoicing
- Management accounting
- Monitoring of the receipts
- Management of change of request and exceptions
- Customer relationship management

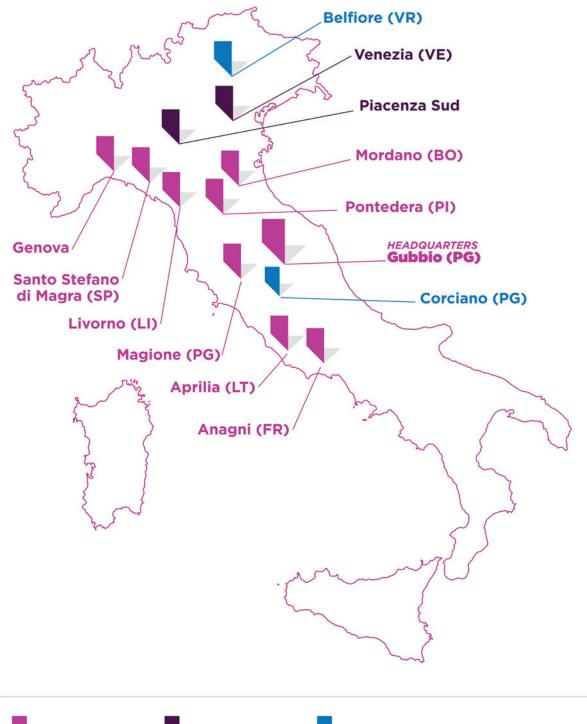


TERRITORIAL LAYOUT

In addition to the Gubbio office, each branch is structured with its own traffic office which carries out complete supervision of the main activities of:

- customer order management;
- management of drivers and branch employees;
- management of the resources and the structure serving them;
- management of local partners.

The branches directly deal with human, technical, infrastructural resources and relationships with local suppliers. Parking is provided for all assigned vehicles.







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LC3 STRUCTURE



OUR HEADQUARTERS

GUBBIO (PG)

Via Tifernate 204 lc3trasporti.com

> info@lc3trasporti.com Tel. 075.923611 | 075.923601

APRILIA (LT)

Via Del Frassineto 1 traffico.aprilia@lc3trasporti.com Tel. +39 075.9236158

GENOVA VOLTRI PSA-VTE

Torre Distripark, 3rd Floor, no.9 traffico.genova@lc3trasporti.com Tel. +39 010.693223

MAGIONE (PG)

Via della Fornace 1 traffico.magione@lc3trasporti.com Tel. +39 075.9236158

MORDANO (BO)

Via Cavallazzi, N. 1525 traffico.mordano@lc3trasporti.com Tel. +39 075.9236158

PIACENZA (PC)

Via Coppalati 15H traffico.piacenza@lc3trasporti.com Tel. +39 052.3623068

OUR BRANCHES

PONTEDERA (PI)

Via Campania 10 traffico.pontedera@lc3trasporti.com Tel. +39 058.7294467

ANAGNI (FR)

Via Anticolana 100 traffico.anagni@lc3trasporti.com Tel. +39 075.9236158

SANTO STEFANO DI MAGRA (SP)

Via di Bolano 20 traffico.laspezia@lc3trasporti.com Tel. +39 018.7695042

BELFIORE (VR)

Via Buggia 18 traffico.verona@lc3trasporti.com Tel. +39 045.7635540

VENEZIA (VE)

Via Padana 172 traffico.venezia@lc3trasporti.com Tel. +39 041.5387064

LIVORNO (LI)

Via pian di Rota 7 traffico.venezia@lc3trasporti.com Tel. +39 041.5387064

WAREHOUSE

BELFIORE (VR)

Via Buggia 18 traffico.verona@lc3trasporti.com Tel. +39 045.7635540

CORCIANO (PG)

Via Anna Maria Mozzoni 20 traffico.magione@lc3trasporti.com Tel. +39 075.9236158

YARD CONTAINER

PIACENZA (PC)

Via Piemonte 5 traffico.piacenza@lc3trasporti.com Tel. +39 052.3623068

VENEZIA (VE)

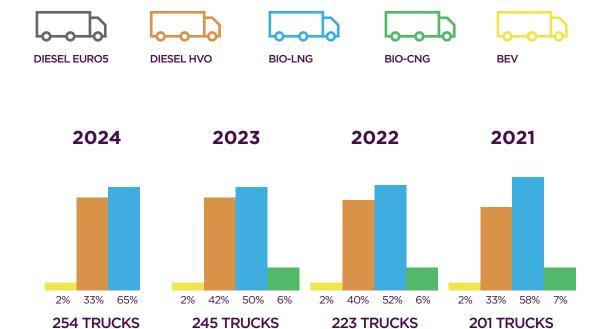
Via Padana 172 traffico.venezia@lc3trasporti.com Tel. +39 041.5387064

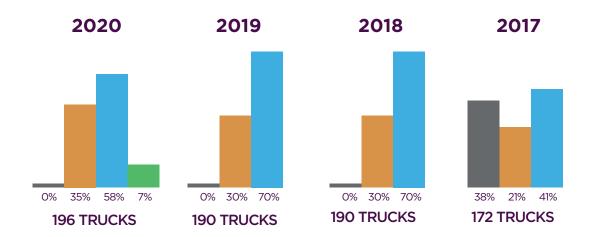


THE SUSTAINABLE FLEET

To date, LC3 has a fleet of 254 trucks, of which 65% are powered by methane gas (LNG - BIO LNG) and 2% are electric BEV.

The Company was the first to believe in and invest in LNG as a concrete solution for the ecological transition of road freight transport. A pioneering choice that, according to industry experts, represents a valid energy model to win the challenge of decarbonization against climate change and improve air quality.





WHAT SUSTAINABILITY MEANS FOR LC3 AND THE BEST 2030 PROJECT

| GRI 2-22 | GRI 2-28 |









SUSTAINABILITY FOR LC3

"2024 marked the third year of the B.E.S.T. 2030 program, following the conclusion in 2021 of a ten-year journey that began in 2011 under the previous BEST project: ten years during which the Company achieved concrete and measurable results. In this document, LC3 Trasporti's approach to sustainability is expressed in figures, offering a snapshot of a company that achieves excellence across all its sectors: logistics decisions, investment strategies, service quality, and employee training."

"LC3 was the first Italian company to use LNG-powered vehicles and remains a leader in the field of sustainable transport. Boldly and proactively, it was the first to believe in and invest in this technology as a concrete solution for the ecological transition of freight transport by road. This pioneering choice—recognized by industry experts as a valid energy model—has helped meet the challenge of climate change and improve air quality. Since the conclusion of the BEST project in 2021, we have also begun focusing on the type of energy used, introducing BIOMETHANE and HVO for internal combustion engines. These sustainable solutions are now being integrated with our first electric vehicles, initially deployed in the outskirts of major cities. We await the expected technological advancements in the coming years—particularly greater range—to enable more widespread and less niche use of this technology. Electric vehicles will then complement BIOMETHANE and HVO, which are already in large-scale use today, offering increasingly sustainable service solutions."

LET'S LOOK BEYOND

In this document, LC3 sustainability is translated into numbers, showing us the picture of a Company that achieves excellence in all its sectors. Logistics choices, investment strategies, service quality, staff training. "Beyond transportation."

THE ROAD TO PROGRESS IS BEFORE US.

We at LC3, pioneers of sustainable transport, have been doing this for some time.

In 2010, introducing alternative energy resources. Today, anticipating what the world of transportation will be like tomorrow: BEST 2030 is the path that will guide us for the next 10 years.

WE WILL FOLLOW MANY PATHS:

- New fuels and innovative technologies.
- More strategic and shared logistics.
- The training of a new generation of prepared and responsible transport professionals.

A CHALLENGE THAT WE WILL TAKE FORWARD AS PROTAGONISTS

With concrete objectives, with our best women and men, with the awareness of having technology, means and resources to invest, with the pride of being a leading company, but also with the sense of responsibility of being an active part of a project that goes beyond transport.



THE ROAD TO PROGRESS IS NOT TRAVELED ALONE.

BEST 2030 is a mission that places us as actors in a global challenge.

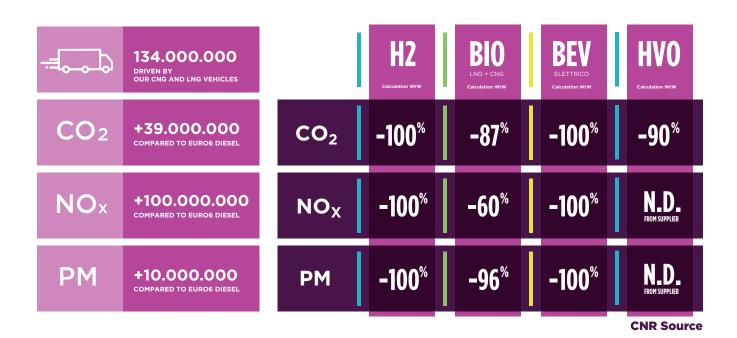
We have made a commitment to the environment, anticipating the European Union's mission: to reach "zero" emissions by 2040. The Climate Pledge is the project that sees us as protagonists together with over 200 of the most important companies in the world.

The future of LC3?

Transporting ideas and solutions, bringing them to companies and the community; delivering them to new generations so that they can treasure them and in turn improve them.

BEST 2030 is a journey that takes us to the finish line of the next 10 years... next stop, Paris 2040.

PRACTICAL RESULTS: reducing emissions from our traction systems.



The BEST 2030 project shifts attention to all components of transport, both technological and organizational, with the adoption of new sustainable energies such as HVO, BIOMETHANE and GREEN ELECTRICITY. LC3's commitment to sustainability materializes in a project that goes beyond the dimension of transport and sets important objectives towards zero emissions and 360° sustainability.





ENVIRONMENTAL IMPACT REDUCTION

- CO containment
- PM reduction
- NO_v reduction



CARE FOR HUMAN RESOURCES

- Training and meritocracy
- Health and safety



OPERATIONAL COST SAVINGS

TCO optimization

JOIN TO SHARE AND ... SUPPORT US

We constantly compare ourselves in the associative world both at national and international level to always stay updated on best practices and to take ideas for our future developments, and vice versa.











THE SUSTAINABILITY PATH AND THE DIALOGUE WITH STAKEHOLDERS

Since 2021, LC3 has undertaken the adoption of a reporting system relating to its activities and interventions relating to the three areas of the environment (Environment), social (Social), understood as actions on internal employees, external collaborators, entities and associations linked to social, welfare and cultural activities, governance (G) with reference to organizational and control measures and the risk management system.

The majority of impacts to which the company is subjected, but which, in turn, can generate on the different classes of its stakeholders in the three identified areas are described by the Sustainability Report in their way of manifesting themselves, in their scope of intervention and, for all those that can be measured, are valued in the calculation units that best represent their consistency.



B.E.S.T. 2030

TOWARDS THE DECARBONIZATION

OF HEAVY TRANSPORT.

The transition to the decarbonization of heavy commercial transport will not have a single distinct solution, but will be a mix of applications, which will implement the best choice based on the characteristics of the service under consideration: the choice will end by selecting both the fuels and the associated technologies.

Both are evolving rapidly with the aim of reducing emissions as much as possible along the entire cycle (WtW evidence).

Evaluating and understanding the meaning of advantages and disadvantages of each technology and fuel from every aspect puts us in a neutral point of view, which considers not only the effectiveness of the technology implemented, but also the relationship and correlation that this has with the fuels and with the other variables in play.

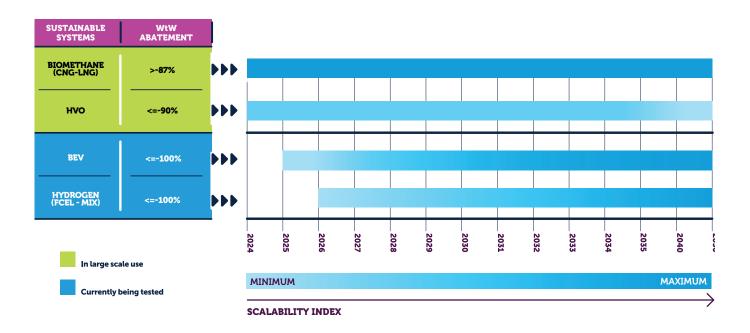


A SUSTAINABLE, POSSIBLE AND MEASURABLE TRANSITION.

Propulsion technologies compared. (Well to wheel analysis - WtW)

Well-to-Wheel is the first step to compare the efficiency of different solutions in greenhouse gas (GHG) emissions, which cause drastic climate changes (climate-altering emissions), including CO2.

The Well-to-Whell, WtW, analysis, literally "from the well to the wheel", allows to compare both the energy vectors, and the energies from their production/extraction to their use as fuels in heavy vehicles, in an energy-type analysis, allowing to quantify the environmental impact in the entire cycle. The primary objective of this analysis is to compare different propulsion technologies and the fuels they use. The comparison occurs by measuring the efficiency of the means of transport through the performance of the technology and the fuel or an energy vector it uses, starting from the emissions of the fuel supply chain, up to the direct emissions in its use.





The WELL-TO-WHELL system is divided into two subsystems:







EUROPEAN LEGISLATION EMISSIONS LIMITS (TRUCKS) EU REGULATION 2019/631									
YEARS	2030	2035	2040	2050					
EMISSIONS REDUCTION	-40%	-65%	-90%	-100%					



SYSTEMS	APPLICATION	LCA	REFUELLING TIMES	AUTONOMY	AVAILABLE INFRASTRUCTURE	WtW ABATEMENT	TwT ON SITE EMISSIONS
BIOMETHANE (CNG-LNG)	MEDIUM/ LONG RANGE	GOOD	SHORT	нісн	SUFFICIENT	>-87%	-22%
нуо	MEDIUM/ LONG RANGE	GOOD	SHORT	нідн	EXCELLENT	<-90%	-0%
BEV	SHORT RANGE	NO GOOD	LONG	LOW	INSUFFICIENT	<=-100	-100%
HYDROGEN (FCEL + MIX)	SHORT/ MEDIUM LONG SERVICES	GOOD	SHORT	нідн	TO BE DEVELOPED	<=-100	-100%

In large scale use

Currently being tested

Choosing **a clean baseload energy source** can do a lot, certifying it in the Well-to-Wheel (WTW) analysis. But the combined use of 4 solutions can do even more.

THE BEST MIX 4 PILLARS

HVO.

THE SIMPLEST TECHNOLOGY, THE MOST SUSTAINABLE DIESEL.

BIOMETHAN

(BIO-LNG E BIO-CNG).

THE IMMEDIATE,
EFFICIENT AND FOSSIL
FREE SOLUTION.

FULL ELECTRIC.

ZERO EMISSIONS. ZERO NOISE

HYDROGEN.

THE END OF FOSSIL FUELS ERA

CORPORATE GOVERNANCE AND THE RISK MANAGEMENT SYSTEM

| GRI 2-9 | GRI 2-10 | GRI 2-11 | GRI 2-12 | GRI 2-13 | GRI 2-14 | GRI 2-15 | GRI 2-16 | GRI 2-17 | GRI 2-18 | GRI 2-19 | GRI 2-20 | GRI 2-21 | GRI 2-22 | GRI 2-23 | GRI 2-24 | GRI 2-25 | GRI 2-26 | GRI 2-27 | GRI 403-1 | GRI 405-1 |





COMPOSITION, POWERS AND REMUNERATION SYSTEM

The Board of Directors is vested with the broadest powers for the ordinary and extraordinary management of the Company and, more specifically, is granted all the powers necessary to implement and achieve the corporate purposes, except for those reserved to the Shareholders' Meeting by law or by the Articles of Association. The Chairman of the Board of Directors, Luigi Ambrosio, is entrusted with the ordinary management. The Chairman is also assigned the role and responsibility of Employer pursuant to Article 2, paragraph 1, letter b of Legislative Decree 81/2008. Francesco Venarucci (appointed on 13/04/2017) has been confirmed as authorized signatory with powers relating to the management of workers' health and safety, in accordance with Article 16 of Legislative Decree 81/2008, and excluding the functions that cannot be delegated under Article 17 of the same Decree.

Directors remain in office for three financial years and may be re-elected. The current Board of Directors was appointed by the Shareholders' Meeting on 25/07/2024, it is composed of five members, and will remain in office until the approval of the 2026 annual financial statements.

There are no board committees.

The remuneration of the members of the Board of Directors is determined by the Shareholders' Meeting and does not include any form of payment by the Company other than the compensation approved for the directors. The current board does not receive any compensation.

There is no remuneration provided for activities relating to the oversight and management of impacts on the environment, economy, or people.

In 2024, the ratio between the total annual remuneration of the Company's top executive and the average annual total remuneration of all other employees is 4.3. As for the annual percentage change in these two figures, the variation is +0.02% for the executive and -0.02% for the average total annual remuneration of all employees.

The remuneration of the members of the Board of Directors is the one approved by the Shareholders' Meeting.

As of 31/12/2024, the Company's governance structure consists of a five-member Board of Directors and a Board of Statutory Auditors.

COMPOSITION OF THE BOARD OF DIRECTORS

SURNAME	NAME	QUALIFICATION	ANNO DI NASCITA	TYPE
Ambrosio	Luigi	Chairman	15/06/1975	М
Girlanda	Rocco	General Manager	31/01/1966	М
Ambrosio	Vincenzo	Board Member	05/04/1977	М
Ambrosio	Giuseppina	Board Member	29/11/1978	F
Ambrogi	Michele	Board Member	29/06/1986	М

The members of the board have an average age of 47.6 years.



GOVERNANCE COMPONENTS BY AGE GROUP

	2022			2023			2024					
	MEN	WOMEN	TOTAL	% EMP. / TOTAL EMP.	MEN	WOMEN	TOTAL	% EMP. / TOTAL EMP.	MEN	WOMEN	TOTAL	% EMP. / TOTAL EMP.
< 30 YEARS				0,0				0,0			0	0,0
30 - 50 YEARS	1		1	33,3	1		1	20,0	3	1	4	80,0
> 50 YEARS	2		2	66,7	3	1	4	80,0	1	0	1	20,0
TOTAL EMPLOYEES	3	0	3	100	4	1	5	100	4	1	5	100

COMPOSITION OF THE BOARD OF STATUTORY AUDITORS

SURNAME	NAME	QUALIFICATION	YEAR OF BIRTH	TYPE
Gallina	Alfredo	Chairman	08/10/1944	М
Bartoletti	Enrico	Standing Auditor	23/12/1958	М
Pannacci	Massimo	Standing Auditor	08/01/1971	М

The Company has an ISO 9001:2015 Quality Certification valid until 2026 which has encouraged the development of procedures in many business areas that allow the monitoring of the main processes. To this certification LC3 has added others that cover the main business macro-processes, with particular reference to the environmental, personnel and supply chain areas (Table 1). Those expiring in 2024 have all been renewed.

TAB 1: MANAGEMENT SYSTEMS IMPLEMENTED AND CERTIFIED	REFERENCE STANDARD	YEAR OF ACHIEVE- MENT	LAST YEAR RENEWAL	EXPIRA- TION YEAR
Quality Management System	UNI EN ISO 9001:2015	2014	2023	2026
Environmental Management System	UNI EN ISO 14001:2015	2014	2023	2026
Occupational Health and Safety System	UNI ISO 45000:2018	2014	2023	2026
Supply Chain Security System	ISO 28000:2007	2019	2022	2025



THE CORPORATE RISK SYSTEM AND RELATED CONTROLS

Given the sector in which it operates and the external environment that has been undergoing significant change in recent years—characterized by exceptional and challenging events affecting communities and businesses—LC3 is exposed to a system of risks with potentially high impact.

For this reason, the company has established and progressively strengthened a range of safeguards, including with the support of external entities, to prevent, mitigate, and manage the possible implications of such exposures.

Below is a summary of the main categories of risk, their scope, and the risk management measures implemented by LC3:

A. LIABILITY RISKS

The company continues—through its subsidiary Waysped and under management supervision—to assess and manage insurance-related matters, relying on a qualified broker to analyze risks associated with its corporate structure and operations, identify the most appropriate coverage, and handle related contracts and potential claims. To date, the company has not been required to respond to incidents or events not covered by insurance policies.

Through Waysped, the company has also continued in 2024 its collaboration with an external specialized firm to ensure compliance with legal requirements and fulfil obligations under GDPR privacy laws, confirming both the organizational model adopted for personal data protection and the appointment of an external professional as Data Protection Officer (D.P.O.).

Due to the nature of its business, the company may be exposed to various types of legal risks. However, its current and continuously evolving organizational setup—as well as the organization and efficiency of its operational structure—ensure that such potential risks remain part of ordinary business operations and entail limited significance in relations with third parties.

B. FINANCIAL RISKS

As regards financial risks, the focus is primarily on interest rate risk—particularly in relation to medium/long-term financial exposure—given the company's limited use of credit lines for invoice advances and its non-use of overdraft facilities.

In this context, the financial strategy adopted by the company—even during years when interest rates were close to zero—has been marked by maximum caution and prudence, with the aim of managing medium/long-term financial risk in a balanced way.

This prudent approach has continued through 2024, with a financing and working capital management policy that is balanced and attentive, allowing the company to meet operational financial needs while maintaining stable relationships with the banking system.

The risk associated with trade receivables is mitigated as much as possible through continuous monitoring and oversight, including the use of regular credit ageing reports. To



optimize administrative operations, the company has for years used dedicated software tools for these functions.

During the year, the company entered into fifty-three financial leasing contracts, as detailed in the relevant sections of the notes to the financial statements. Of these, fifty are at a fixed nominal annual rate and three at a variable nominal annual rate.

C. CREDIT RISK

This refers to the risk that a party involved in a financial instrument transaction causes a financial loss to the other party by failing to meet its obligations. The company has implemented adequate safeguards to address this risk.

The risk related to trade receivables is mitigated as much as possible through constant monitoring and oversight, including periodic reporting on credit ageing. For this purpose, the company has long used specific administrative software designed to support such functions efficiently.

D. OPERATIONAL RISKS, INCLUDING THOSE LINKED TO OTHER RISK CATEGORIES

In addition to the risks outlined above, the company—like all business entities—is exposed to operational risks, which include issues arising from system failures, process disruptions, or human error.

To this end, LC3 has implemented a set of procedures, controls, and clearly defined responsibilities within the organizational hierarchy and corporate authorization processes. These are aligned with the Ethical Code, which outlines guidelines to ensure compliance across the company and among individuals operating on its behalf.

Such measures include procedures and protective actions for employees, vehicles, premises, and other assets owned or managed by the company. This includes relevant certifications and the associated procedures and monitoring systems, as well as defined corporate roles and responsibilities to ensure oversight, in accordance with regulatory requirements, of the proper functioning of the business operations.



THE RISK MANAGEMENT SYSTEM

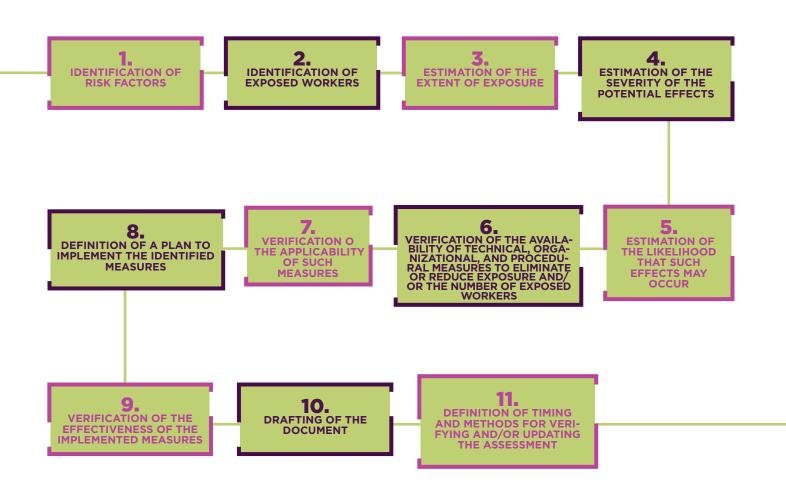
LC3 complies with the provisions of Legislative Decree 81/2008 on Health and Safety. Since 2009 it has implemented management systems on the subject, obtaining certification for the SSA code of practice (Road Transport Safety Management System) among the first hauliers in Italy, then abandoned in 2015 to move to OHSAS 18001:2017 and subsequently modified to ISO 45001 in 2021.

In addition to safety certifications, LC3 has obtained ISO 9001 and ISO 14001 certifications, ending in 2018 with the achievement of ISO 28000:2007 certification applied to the transport on behalf of third parties by container of products and various articles for furniture. Weighing process of containers intended for international transport by sea and by train.

The verification of the health and safety management system, necessary to evaluate its actual implementation and effectiveness, is carried out through surveillance activities, measurements, audit activities and observation and analysis of incidents, accidents and dangerous situations carried out internally and by external certification bodies (current certifier: SQS).

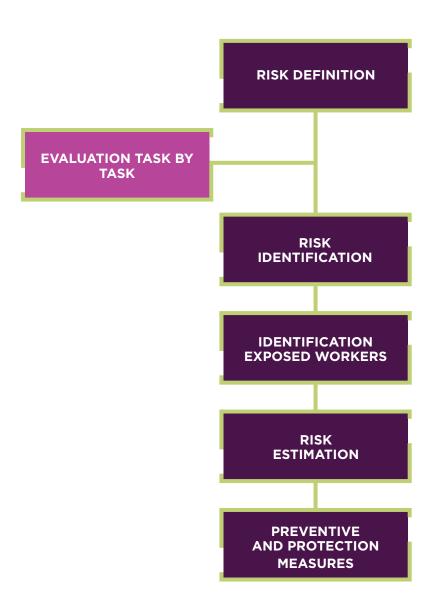
Lc3 has carried out the mapping of all risks arising from its work activities in collaboration with the Competent Doctors, Supervisors and RLS. This mapping has allowed a precise risk assessment aimed at reducing or eliminating the same where possible, the choice of technological updates of the equipment used and the identification of PPE calibrated for the company's work activities. The Risk Assessment has been drawn up and shared with all the company's work figures.

RISK ASSESSMENT AND MANAGEMENT PROCESS





FLOW OF RISK ASSESSMENT ACTIVITIES



All activities necessary to comply with the obligations of Legislative Decree 81/2008 are conducted directly from the Gubbio office.

The supervisor, in charge of the operational management of the office, supports the Employer and the RSPP in conducting the activities related to Legislative Decree 81/2008 by reporting any critical issues and helping them with the organization (scheduling medical visits, scheduling training courses, PPE management).

NUMBER OF INTERNAL AUDITS AND MANAGEMENT SYSTEM INSPECTIONS	2022	2023	2024
INTERNAL AUDITS OF MANAGEMENT SYSTEMS	1	1	1



COMPANY FUNCTIONS INVOLVED IN THE MANAGEMENT OF HEALTH SURVEILLANCE AND THEIR RESPONSIBILITIES

THE VALUE OF HEALTH

The RSPP has the task of:

- monitor the expiry of medical visits and organize the visits at least 3 months before the expiry;
- communicate to the traffic office the names of the people who must undergo the medical examination;
- request a suitability assessment from the competent doctor;
- proceed with the delivery of the suitability assessment to the payroll office, in the case
 of complete suitability, or directly to the worker in the case of suitability, suitability with
 prescriptions, temporary and suspensions.

The Traffic Office is responsible for:

- on indication and list of workers provided by RSPP, notify workers via WhatsApp communication on company phone;
- wait/request feedback from the driver on whether or not he/she is available on the day indicated for the visit;
- communicate to the RSPP the driver's confirmation or the request to reschedule the appointment with the competent doctor.

The Head of the Office is responsible for

 communicating to the RSPP the driver's confirmation or the request to reschedule the appointment with the competent doctor in the event that he was unable to contact the traffic office.

The driver is responsible for:

- confirm or not the appointment with the competent doctor on the date proposed by the RSPP:
- show up for the medical examination if confirmed;
- notify the Traffic Office or the Supervisor if you are unable to attend the appointment even after having confirmed it.

The Competent Doctor has the task of:

- visit the worker;
- communicate to the RSPP any need to subject other categories of workers to health surveillance visits;
- inform the worker, at the time of the visit, of the health risks identified and propose consequent behaviors;
- promptly inform the RSPP of the outcome of the visit and any prescriptions;
- propose, in agreement with the RSPP, the procedures deemed necessary to modify and/ or adapt the duties of the worker concerned to the requirements;
- communicate to the RSPP or ASPP any absence of the worker from the visit.

In the case of new hires, the medical examination must be carried out before starting work.



Communications to workers, of any nature, related to Legislative Decree 81/2008, are the exclusive responsibility of the RSPP. The latter:

- receives the employees' suitability assessment from the competent doctor and communicates it to them;
- organizes medical visits and, with the support of logistics personnel, invites workers to show up on the established days;
- organizes mandatory training courses that workers must attend;
- purchases PPE and supplies it to the Piacenza headquarters.

For suitability assessments with a positive outcome, they are delivered by sending them together with the pay slip. The employee, after signing it, returns it to the office together with the signed copy of the pay slip. For suitability assessments with prescriptions, temporary suspensions, or unsuitability, the communication is made directly by the RSPP.

In the event of suitability with prescriptions, temporary suspensions, or unsuitability, the RSPP will issue service orders/communications regarding the management of the task in accordance with the result of the medical examination. Such service orders/communications, in addition to the driver concerned, will be sent to the traffic office and the head of the office who will have the task of supervising compliance with what is reported therein.

SUSTAINABILITY STRATEGY AND GOVERNANCE

| GRI 2-12 | GRI 2-13 | GRI 2-14 | GRI 2-16 | GRI 2-17 | GRI 2-18 | GRI 2-22 | GRI 2-23 | GRI 2-24 | GRI 2-25 |

The Board of Directors and with statutory and specific delegations to the Chairman Luigi Ambrosio, as well as to the General Manager Rocco Girlanda, are attributed all the powers, but to date no specific delegations are foreseen in the development, approval and updating of the declarations of purpose, value or mission of the organization, strategies, policies and objectives relating to sustainable development, as well as on the control of impacts on the economy, the environment and people. The guidelines of this path are, anyway, shared and also set out in the parts relating to: "Letter to stakeholders and shareholders", "Mission and Vision", "What does sustainability mean for LC3 and the BEST 2030 Project".

The control of the organization's due diligence and other processes to identify and manage impacts, as well as the review and approval of the reported information and the analysis of the work carried out, including material topics, are the responsibility of the General Manager Rocco Girlanda who involves, in the preparatory analysis activities, the first line of management and the main stakeholders (see the paragraph "Impact assessment and materiality analysis").

There are currently no Board Induction sessions planned on the specific topic. Since 2021, the Company has been drafting the Sustainability Report with the involvement of the Board of Directors in its analysis and approval.

As regards the evaluation of the performance of the highest governing body in controlling the management of impacts on the economy, the environment and people, a measurement system has not yet been developed.

The company has adopted a code of ethics and selection procedures that expressly provide for respect for the individual and diversity. It has not yet defined and made explicit a specific policy for responsible business conduct, so it is not possible to speak of integration of commitments in terms of the policy itself.

The company has processes and controls for collecting and managing complaints from users/customers and customer satisfaction monitoring systems. The statistics and evidence that emerge are used to implement remedial and mitigation actions for the impacts that have occurred.

CHAPTER 6 37



CONFLICTS OF INTEREST

| GRI 2-15 |

Henosis Holding Srl holds 79.39% of the company shares while the director Michele Ambrogi holds 20.61%.

The positions held by the Company's board members are listed below:

- a. Chairman Luigi Ambrosio holds the following positions:
 - 1. Chairman of the Board of Directors of Trasporti e Spedizioni A.Ba.Co. S.R.L.;
 - 2. Sole Director of Ambrosio Investments Holding S.R.L.;
 - 3. Sole Director of Ambrogest S.R.L.;
 - 4. Director of Henosis S.R.L.;
 - 5. Sole Director of Fratelli Ambrosio S.R.L.;
 - 6. Vice Chairman of the Board of Directors of Banca Popolare Commerciale S.P.A.;
 - 7. Vice Chairman of the Board of Directors of U.T.M. Logistica e Trasporti S.P.A.;
 - 8. Sole Director of Officine Meccaniche Ambrosio S.R.L. (abbreviated as O.M.A. S.R.L.).
- **b.** Director Michele Ambrogi holds the following positions:
 - **1.** Chairman of the Board of Directors of Waysped Gruppo AT2 Logistica Soc. Cons. a r.l.;
 - 2. Chairman of the Board of Directors of Belzi S.R.L.;
 - 3. Member of the Board of Directors of Albaron Park S.R.L.
- **c.** Director Rocco Girlanda has been appointed General Manager of LC3 by specific power of attorney and holds the following positions:
 - 1. Member of the Board of Directors of Waysped Gruppo AT2 Logistica Soc. Cons. a r.l.;
 - 2. Director of Icotrans S.R.L.:
 - 3. Director of Belzi S.R.L.
- d. Director Vincenzo Ambrosio holds the following positions:
 - 1. Chairman of the Board of Directors of Consorzio Servizi Ambrosio;
 - 2. Vice Chairman of the Board of Directors of MPF;
 - 3. Director of Henosis S.R.L.;
 - 4. Chairman of the Board of Directors of Mons. Guerino Bossone ONLUS;
 - 5. Sole Director of Itaca S.R.L.;
 - 6. CEO of Trasporti e Spedizioni A.Ba.Co. S.R.L. (abbreviated as A.Ba.Co. S.R.L.);
 - 7. Chairman of the Board of Directors of U.T.M. Logistica e Trasporti S.P.A.;
 - 8. Sole Director of Andromeda S.R.L.
- e. Director Giuseppina Ambrosio holds the following positions:

38

- 1. Member of the Board of Directors of U.T.M. Logistica e Trasporti S.P.A.;
- 2. Member of the Board of Directors of Consorzio Servizi Ambrosio.

CHAPTER 6

THE STAKEHOLDER SYSTEM AND THE DISTRIBUTION OF VALUE

| GRI 2-28 | GRI 2-29 | GRI 201-1 |





LC3 operates within a system of stakeholders, i.e. subjects who have an interest in the Company and who in turn influence its results and positioning on the market.

The Company has, since its inception, pursued a sustainability process that has translated into investments and strategic partnerships with both suppliers and its customers.

Dialogue and consonance with its stakeholders is based on the Company's ability to transfer value, whether monetary, service or sustainability, along the supply chain.

In its materiality analysis, LC3 focused on priority stakeholders deemed strategic for achieving the objectives above.

Among these, the Company's customers stand out, whose voice will be highlighted in another section of this document, the business partners who represent in LC3's vision one of the fundamental levers for implementing that continuous improvement of human relations and internal and external processes that is the basis of the company's operations, the suppliers, a central element of the supply chain that reaches the final customer and the internal resources, decisive for achieving short and medium-long term objectives.

In this sense, among the first stakeholders involved, employees have been taken into consideration, who represent one of the most relevant intangible assets for the company and on which, in the coming years, important investments will be concentrated both in training and in expanding diversity in order to enrich skills and create a stimulating environment capable of generating successful situations for everyone.

Alongside its employees, LC3 has placed its business partners at the center of attention, which, in the Company's value chain, are represented by large automotive companies and utilities with which the Company, as also highlighted in last year's reporting, has experimented with innovative pioneering solutions aimed at containing fuel consumption and making emissions towards the environment cleaner and less impactful. Through these partnerships, LC3 becomes a lever for innovation and sustainable development. As will be seen later, the introduction of these discontinuities has a high impact on the entire supply chain, influencing the practices of some of the most important players in large-scale distribution.

The fundamental attention that LC3 reserves for its customers, thanks also to the skills and the demonstrated spirit of partnership, allows the Company to build together increasingly customized initiatives and service performances and in a win-win logic and effect for the two parties.

Another central aspect of the LC3 supply chain is the partners who enhance and integrate the Company's corporate fleet, a central element of the supply chain that reaches the end customer.

We have worked hard on them on awareness and convergence on strategic objectives and operating methods. This alignment process is implemented in the systematic approach adopted by LC3 in its operations with its suppliers and then materializes in a series of concrete and important initiatives that are ensured by the Company to promote their activities, to optimize the economies of scale coming from the network that revolves around LC3, consolidating its loyalty.

The other stakeholders taken into consideration are represented by the other suppliers of the Company for which a qualification and monitoring process has been set up aimed at highlighting their social and environmental impact and with which LC3 aims to create a long-term partnership also through support actions described in other sections of this document.

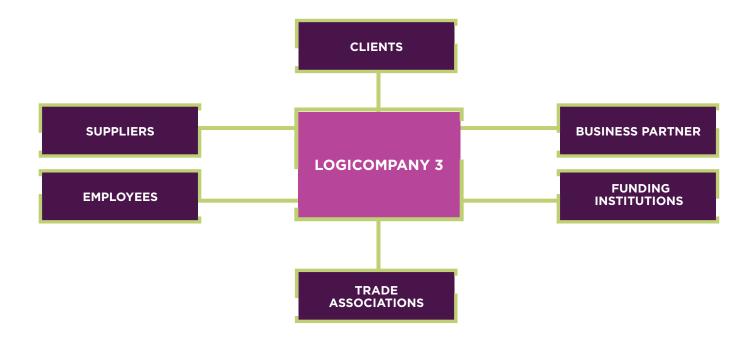
For the Company, the financing bodies that ensure the necessary financial means are also relevant, in addition to what is generated by the company management.

The stakeholder map is shown below.

CHAPTER 7 40



CORPORATE STAKEHOLDERS MAP



Last but not least, LC3 participates in FEDIT as a trade association, and in other associations that operate on specific issues at different levels, and that represent an important lever for development and relations in the sector. In alphabetical order, Drive Sweden, Fondazione per lo sviluppo, NGV Italy, SOS Logistica, The Climate Pledge.

To achieve this result, the ability to generate economic value is the essential prerequisite.

Analyzing the results of LC3 over the last two years, a significant improvement in economic performance emerges with an increase in sales revenues.

RECLASSIFIED INCOME STATEMENT	2022	2023	CHANGE 23/22%	2024	CHANGE 24/23%
REVENUE FROM SALES AND SERVICES	95.469.347	93.626.922	-1,93%	101.999.482	8,94%
EXTERNAL COSTS	-74.135.883	-72.251.771	-2,54%	-80.536.106	11,47%
VALORE AGGIUNTO	21.333.464	21.375.151	0,20%	21.463.376	0,41%
COST OF LABOR	-14.664.532	-15.566.542	6,15%	-18.286.289	17,47%
GROSS OPERATING MARGIN	6.668.932	5.808.609	-12,90%	3.177.087	-45,30%
NON-CHARACTERISTIC INCOME AND EXPENSES	840.825	439.747	-47,70%	502.952	14,37%
DEPRECIATION, AMORTIZATION AND OTHER ACCRUALS	-2.614.133	-2.814.646	7,67%	-2.778.122	-1,30%
OPERATING RESULT	4.895.624	3.433.710	-29,86%	901.917	-73,73%
INCOME FINANCIAL EXPENSES	-205.816	-259.928	26,29%	-320.253	23,21%
ORDINARY RESULT	4.689.808	3.173.782	-32,33%	581.664	-81,67%
INCOME TAXES	-300.355	-158.422	-47,26%	338.639	-313,76%
NET RESULT	4.389.453	3.015.360	-31,30%	920.303	-69,48%

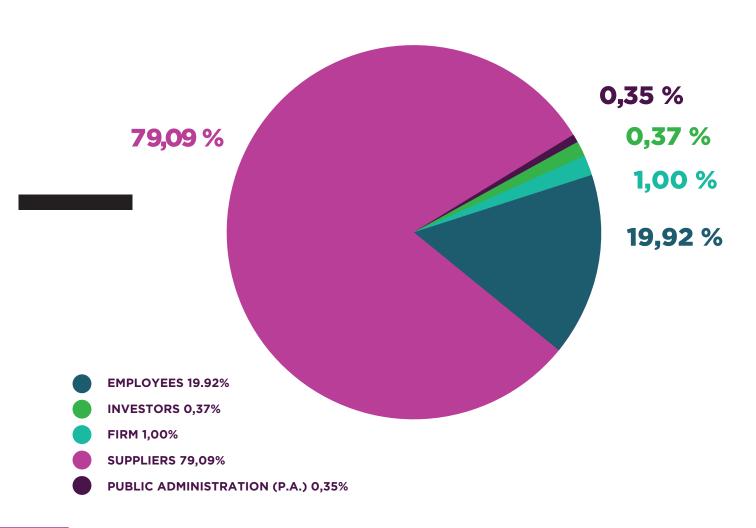
CHAPTER 7 41



Given these assumptions, the Company has been able to generate added value, that is, wealth net of the costs incurred for the purchase of goods/services directly used in its activity, which has increased slightly. Staff and suppliers have benefited from this to a limited extent.

DISTRIBUZIONE DEL VALORE	2022	2023	CHANGE 23/22%	2024	CHANGE 24/23%
REVENUE FROM SALES AND SERVICES	95.469.347	93.626.922	-1,93%	101.999.482	8,94%
OTHER REVENUES AND INCOME	4.968.168	4.787.946	-3,63%	3.533.263	-26,21%
PURCHASE OF GOODS	13.185.466	9.392.058	-28,77%	-9.833.741	4,70%
ADDED VALUE	87.252.049	89.022.810	2,03%	95.701.028	7,50%
RETAINED VALUE	3.970.300	3.981.752	0,29%	-3.915.854	-1,66%
VALUE TO DISTRIBUTE	83.281.749	85.041.058	2,11%	91.785.174	7,93%
DISTRIBUTION TO STAFF	14.664.532	15.566.542	6,15%	-18.286.289	17,47%
SUPPLIER DISTRIBUTION	63.721.593	66.040.806	3,64%	-72.594.944	9,92%
DISTRIBUTION OF FINANCIERS	205.816	259.928	26,29%	-320.253	23,21%
DISTRIBUTION P.A.	300.355	158.422	-47,26%	338.639	-313,76%
COMPANY DISTRIBUTION	4.389.453	3.015.360	-31,30%	920.303	-69,48%

VALUE DISTRIBUTION AMONG STAKEHOLDERS IN 2024



CHAPTER 7 42

IMPACT ASSESSMENT AND MATERIALITY ANALYSIS

| GRI 2-14 | GRI 3-1 | GRI 3-2 |





For the purposes of preparing the third Sustainability Report, as reported in the "Methodological Note" Chapter, LC3 verified, during 2024, its materiality analysis by implementing the preliminary phases envisaged by the standard and following the expected process of defining the material topics.

In particular, the following phases were retraced:

- a. understanding of context and organization;
- **b.** identification of potential and actual impacts;
- c. assessment of the significance of impacts;
- **d.** prioritization of the most significant impacts to be reported.

The Company has re-validated the impacts, actual and potential, positive and negative, expected and unforeseen, reversible and irreversible, of its processes and activities in the three areas envisaged by GR3, environment, economy, people, also through the involvement of key stakeholders and company representatives by sector.

At the conclusion of the analyses carried out, LC3 confirmed the 6 material issues in line with those of the previous financial year.

The definition of this material issues is the result of the analysis of the processes, the sector of belonging, the services provided within the framework of the vision, the mission. All aspects are framed and summarized within this document. The process and the results that led to the material issues were supervised, reviewed and approved by the General Manager Rocco Girlanda.

The material issues identified by LC3, based on the results of the impact assessment, are the following:

- 1. HUMAN RESOURCES DEVELOPMENT AND TRAINING: setting up and implementing initiatives aimed at increasing skills and improving social life in the company and the balance between the corporate environment and private life.
- 2. WORKERS' HEALTH AND SAFETY: setting up and monitoring systems for the protection of workers' health at work through the provision of prevention and protection devices and tools, safety of the environment and means used and control of the materials treated, procedures and protocols for safeguarding and crisis management.
- **3. BUSINESS AND INNOVATION PARTNERSHIPS:** promotion and development of collaborations with major automotive operators and energy players to support and implement on-site design and application initiatives of innovative solutions aimed at improving the environmental impact performance of the vehicles used.
- **4. SUSTAINABLE AND RESPONSIBLE SUPPLY CHAIN:** development of a 360° partnership relationship with its supply chain suppliers, also through support initiatives and optimization of their management activities, creating a "distinctive LC3 approach" always aimed at improving the quality of service to the end customer.
- **5. ENVIRONMENTAL PROTECTION:** design and implementation of all actions and measures aimed at reducing the environmental impact of LC3 both in the core coordination activities and in the supply chain processes upstream and downstream of transport.
- **6. SERVICE QUALITY:** continuous pursuit of customer satisfaction by responding promptly and appropriately to requests and by constantly seeking innovative solutions that can improve the performance of their production chains.

Each material topic has been addressed in specific chapters of this document in order to represent the management methods and the related impact.

CHAPTER 8 44



THE IMPACT ASSESSMENT FOR EACH MATERIAL ISSUE IS REPORTED BELOW:

MATERIAL ISSUES	DESCRIPTION	IMPACTS	CHARACTE- RISTICS	SIGNIFI- CANCE	GRI
	LC7 has long been implemen	Improving customer	Positive	Madarata	416
	LC3 has long been implemen- ting various forms of part- nership with its suppliers and	safety	Potential	Moderate	416
Business and Innovation	customers in order to reduce the impact of its vehicles,	Reducing emissions	Positive	Relevant	305
Partnerships	improve customer service and reduce the risk of accidents	Reducing emissions	Actual	Relevant	303
	for its drivers and its staff in general.	Improved personal	Positive	Relevant	403
	general.	safety	Potential	Relevant	403
	La Società, nello svolgimento delle sue attività, sia dirette, Impact of emissions		Negative	Relevant	305
Environ-	sia dei suoi fornitori, sia verso i clienti persegue incessan-	impact of emissions	Actual	Relevant	303
mental protection	temente la riduzione delle emissioni, il miglioranento delle	Waste and consump-	Positive		302
	loro qualità e il contenimento di consumi e di scarti	tion reduction	Actual	Moderate	306
	LC3 pursues continuous	Damage to customer	Negative		NO
Quality of	improvement of customer service by acting on the	goods	Potential	Relevant	GRI
service	efficiency of transport and deliveries, on the flexibility in responding to customer needs	n the flexibility in			
	and in the proactive response to their needs.	of products supplied to their customers	Potential	Moderate	416
			Negative	Very	
	The Company implements	Potential injuries	Potential	relevant	403
Health and	procedural and monitoring systems for the activities of the		Negative		11.5
safety at work	office staff, but above all of the drivers, also through processes	Customer safety risks	Potential	Moderate	416
	for improving driving style.	Potential economic	Negative	Relevant	NO
		damages for the Company	Potential	Relevant	GRI
Staffdeve-	LC3 wants to strongly enhance the skills and competences of its staff to enable them to meet new professional chal-	Need to strengthen staff capacity and skills	Negative	Moderate	403 404
training	lenges and customer requests, also with a view to improving the corporate climate.	stall Capacity and skills	Actual		404
	The Company focuses its	Potential impact of vehicle suppliers on	Negative		
Sustainable and respon- sible supply	efforts on ensuring the reliability of its supply chain suppliers, preliminarily verifying and monitoring their	transport safety and continuity of customer and supply relationships	Potential	Relevant	414
chain	compliance with requirements related to environmental impact and continuity of	Environmental impact	Negative	Relevant	308
	service over time, also through their support and loyalty.	of suppliers	Potential	. Colovalit	

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HUMAN RESOURCES DEVELOPMENT AND HEALTH PROTECTION

| GRI 2-7 | GRI 2-8 | GRI 2-19 | GRI 2-20 | GRI 2-30 | GRI 3-3 | GRI 401-1 | GRI 403-1 | GRI 403-5 | GRI 404-1 | GRI 405-1 |





9.1 PRESENTATION OF THE COMPANY'S STAFF

The Company has a staff of 327 resources of which 318 men and 9 women. In terms of classification there are 2 managers, 2 executives, 20 clerks and 303 workers. Compared to 2023, the staff has been increased by 9.7%.

All staff are included in the Transport CCNL, except for managers who have a management contract.

Even considering the prevalent activity related to transport and business trips, the number of women is rather limited, but slightly growing.

TABLE 1: TOTAL NUMBER OF		2	022		2023 2024				024			
EMPLOYEES BY QUALIFICA- TION	MAN	WOMEN	TOTAL	% EMP. / TOTAL EMP.	MAN	WOMEN	TOTAL	% EMP. / TOTAL EMP.	MAN	WOMEN	TOTAL	% EMP. / TOTAL EMP.
MANAGERS	2		2	0,7	2		2	0,7	2		2	0,7
MIDDLE	2		2	0,7	2		2	0,7	2		2	0,7
EMPLOYEES	14	3	17	5,9	15	4	19	6,4	16	4	20	6,1
WORKERS	265	2	256	92,8	271	4	275	92,3	298	5	303	92,7
TOTAL	283	5	288	100	290	8	298	100	318	9	327	100

From an anagraphic point of view, the 2 managers are evenly distributed between the two age groups between 30 and 50 and the age group over 50, the 2 executives are both over 50, the workers are mainly placed in the age group between 30 and 50 with a share of almost 57% of the total of the category itself.

TABLE 2: TOTAL NUMBER OF EMPLOYEES	AGE GROUPS	2022				2023		2024			
BY AGE GROUP AND QUALIFICATION		MAN	WOMAN	TOTAL	MAN	WOMAN	TOTAL	MAN	WOMAN	TOTAL	
MANAGER	< 30 years	0	0	0	0	0	0	0	0	0	
	30 - 50 years	1	0	1	1	0	1	1	0	1	
	> 50 years	1	0	1	1	0	1	1	0	1	
MIDDLE	< 30 years	0	0	0	0	0	0	0	0	0	
	30 - 50 years	0	0	0	0	0	0	0	0	0	
	> 50 years	2	0	2	2	0	2	2	0	2	
EMPLOYEES	< 30 years	2	1	3	2	1	3	1	1	2	
	30 - 50 years	9	2	11	7	2	9	10	2	12	
	> 50 years	3	0	3	7	1	8	5	1	6	
WORKERS	< 30 years	16	0	16	20	0	20	27	2	29	
	30 - 50 years	165	2	167	165	2	167	171	3	174	
	> 50 years	84	0	84	87	0	87	100	0	100	
TOTAL		283	5	288	292	6	298	318	9	327	



Of particular note is the composition of the staff in terms of contract type, with 99.1% of the staff holding a permanent contract, with only 3 resources in 2024 having a fixed-term contract as of 31/12/2024.

TABLE 3: TOTAL NUMBER OF STAFF BY CONTRACT		2022			2023				2024			
TYPE	MAN	WOMAN	TOTAL	%	MAN	WOMAN	TOTAL	%	MAN	WOMAN	TOTAL	%
PERMANAENT STAFF	282	4	286	99,3%	292	5	297	99,7%	315	9	324	99,08%
(OF WHICH) PART-TIME STAFF	0	0	0		0	0	0		0	0	0	
TEMPORARY STAFF	1	1	2	0,7%	0	1	1	0,3%	3	0	3	0,92%
STAFF IN PROFESSIONAL APPRENTICESHIP CONTRACTS	0	0	0		0	0	0		0	0	0	
TOTAL	283	5	288	100%	292	6	298	100%	318	9	327	100%

There is only 1 self-employed worker, male, aged 49.

There is 1 disabled person in the Company's staff.

TABLE 4: NUMBER OTF EMPLOYEES BELONGING TO PROTECTED CATEGORIES	2022	2023	2024
PROTECTED CATEGORIES (ART. 18 C.2 L. 68/99)	0	0	0
DISABLED	1	1	1
TOTAL	1	1	1



HUMAN RESOURCES MANAGEMENT AND DEVELOPMENT

LC3 has a heterogeneous workforce, in which vehicle drivers play a central role. As part of its Best 2030 Program, the Company has identified the development of employee skills as one of its three strategic priorities. A procedure has already been introduced to anticipate training needs based on the required skills that emerge from periodic assessments conducted by department managers.

When identifying the needs associated with different job positions, two options are considered: hiring an external candidate or enhancing the competencies of staff already employed by the Company. In the latter case, a training program is organized, and its effectiveness is subsequently assessed.

For the recruitment of external personnel, a structured procedure is followed. It begins with a meeting with department managers aimed at identifying the needs for strengthening organizational units. This is followed by a clearly defined process outlining the various phases and the corresponding administrative steps to be carried out. It is worth emphasizing that, during this phase, the Company's formalized procedures (Personnel Administrative Management, Rev. 06/29/2018), fully aligned with the principles of the Code of Ethics, highlight the need to verify the characteristics of the new hire. Any form of child labor is strictly prohibited, as is the employment of minors during school internships in night shifts or in any situation—either inside or outside the workplace—that may pose a risk to their physical or mental health or their development. Regarding the prevention and monitoring of child labor, the Company has adopted a specific procedure (Procedure Against Child Labor, Rev. 11/30/2017), which is also in line with the policies of one of its major international clients.

Also in compliance with the Code of Ethics, the Company declares that it does not adopt or support any form of discrimination regarding pay, access to training, promotion, dismissal, or retirement of employees. It does not interfere with the exercise of personnel rights and follows principles and practices that avoid any situation that could lead to discrimination.

All personnel are strictly warned—under penalty of disciplinary action in accordance with the applicable National Collective Labour Agreement (CCNL)—not to engage in any behavior that is threatening, offensive, exploitative, or sexually coercive, including gestures, language, or physical contact, whether inside or outside company premises.

The monitoring of staff inflows and outflows shows an increase in both figures compared to the previous year.



TABLE 5: EXITS AND EXIT TURNOVER	AGE GROUPS		2022			2023		2024			
RATE BY GENDER AND AGE GROUP		MAN	WOMAN	TOTAL	MAN	WOMAN	TOTAL	MAN	WOMAN	TOTAL	
HIRING AND TERMINA	TIONS										
	< 30 years	4	0	4	8	0	8	22	2	24	
STAFF HIRED	30 - 50 years	40	1	41	39	3	42	69	1	70	
	> 50 years	12	1	13	16	1	17	30	0	30	
TOTAL	,	56	2	58	63	4	67	121	3	124	
NUMBER OF EMPLOYEES TERMINA	TED										
	< 30 years	3	0	3	5	0	5	10	0	10	
STAFF TERMINATED	30 - 50 years	34	0	34	36	1	37	18	0	18	
	> 50 years	13	1	14	17	0	17	60	1	61	
TOTAL		50	1	51	58	1	59	88	1	89	
TOTAL TERMINATIONS	S										
RETIREMENT		0	0	0	0	0	0	0	0	0	
VOLUNTARY RESIGNA	NOITA	47	1	48	47	0	47	69	1	70	
LAYOFFS		3	0	3	10	1	11	19	0	19	
OTHER (MOBILITY TO OT COMPANIES, INCAPACITY		0	0	0	1	0	1	88	1	89	
						1	1				
INCOMING TURNOVE	R RATE	19,72%	0,70%	20,42%	17,85%	1,34%	19,19%	29%	0,02%	29,02%	
OUTGOING TURNOVE	R RATE	17,61%	0,35%	17,96%	19,46%	0,34%	19,80%	31,80%	0,01%	31,81%	

Moving on to the analysis of total training hours by qualification and gender, a significant increase is noted compared to previous years. In terms of total hours provided, the greatest concentration is recorded among workers.

TABLE 6: TOTAL HOURS OF EM- PLOYEE TRAINING BY QUALIFICA-	2022			2023			2024		
TION AND GENDER	MAN	WOMAN	TOTAL	MAN	WOMAN	TOTAL	MAN	WOMAN	TOTAL
MANAGER	0	0	0	0	0	0	0	0	0
MIDDLE	0	0	0	0	0	0	0	0	0
EMPLOYEES	38	0	38	16	0	16	44	12	56
WORKERS	1.646	22	1.668	1.503	32	1.535	2.787	69	2.856
TOTAL	1.684	22	1.706	1.503	32	1.535	2.831	81	2.912

TABLE 7: AVERAGE HOURS OF TRAINING FOR EMPLOYEES	2022			2023			2024		
BY QUALIFICATION AND GENDER	MAN	WOMAN	TOTAL	MAN	WOMAN	TOTAL	MAN	WOMAN	TOTAL
MANAGER	0	0	0	0	0	0	0	0	0
MIDDLE	0	0	0	0	0	0	0	0	0
EMPLOYEES	7,6	0	7,6	8	0	8	2,75	3	2,8
WORKERS	11,70	11,70	23,40	24	24	48	9,35	13,8	9,43
TOTAL	19,30	11,70	31	32	24	56	8,90	9	8,91



In terms of average hours per qualification, compared to the previous year, the figure for white-collar workers decreased and that for blue-collar workers increased significantly.

If the analysis is done by type of training intervention, it can be noted that the majority is dedicated to safety training (about 78% of the total) and the remaining part refers to professional and technical training.

TABLE 8: TOTAL HOURS OF EMPLOYEE TRAINING BY	2022				2023		2024		
TYPE AND GENDER	MAN	WOMAN	TOTAL	MAN	WOMAN	TOTAL	MAN	WOMAN	TOTAL
MANAGERIAL/LEADERSHIP	0	0	0	0	0	0	0	0	0
ANTI-CORRUPTION TRAINING	0	0	0	0	0	0	0	0	0
HSE SAFETY	526	12	538	445	32	477	2.189	69	2.258
PROFESSIONAL AND TECHNICAL TRAINING	1.158	10	1.168	790	30	820	624	8	632
TOTAL	1.684	22	1.706	1.235	62	1.297	2.813	77	2.890

With reference to the hours of safety training, it can be noted that the total, in line with the overall numbers, is concentrated on the category of workers.

TABLE 9: TOTAL HOURS OF HSE SAFETY TRAINING BY CATEGORY	2022				2023		2024		
AND GENDER	MAN	WOMAN	TOTAL	MAN	WOMAN	TOTAL	MAN	WOMAN	TOTAL
MANAGER	0	0	0	0	0	0	0	0	0
MIDDLE	0	0	0	0	0	0	0	0	0
EMPLOYEES	38	0	38	8	0	8	0	0	0
WORKERS	488	12	500	445	32	477	2.189	69	2.258
TOTAL	526	12	538	445	32	477	2.189	69	2.258

TABLE 10: AVERAGE HOURS OF HSE SAFETY TRAINING BY CATEGORY	2022		2023			2024			
AND GENDER	MAN	WOMAN	TOTAL	MAN	WOMAN	TOTAL	MAN	WOMAN	TOTAL
MANAGER	0	0	0	0	0	0	0	0	0
MIDDLE	0	0	0	0	0	0	0	0	0
EMPLOYEES	2,71	0	2,24	0	0	0	0	0	0
WORKERS	1,84	6	1,87	1,64	16	1,74	7,35	13,8	7,45
TOTAL	1,86	2,4	1,87	1,52	5,33	1,6	6,88	7,67	6,91

REMUNERATION SYSTEM

With reference to variable remuneration, in addition to the fixed remuneration established by the relevant CCNL, managers are provided with an individual superminimum and an MBO bonus related to target values of the EBITDA and FOCF indicators, also taking into account the evaluation of the Board of Directors.



SAFETY AT WORK AND ATTENDANCE

From the analysis of data referring to hours of absence and hours worked, an overall trend of increase of about 6% of total hours emerges. This value sees a reduction in absences due to illness and an increase related to other causes.

In this sense, the absenteeism rate is decreasing in 2024, as is the sickness rate, which is decreasing compared to the previous year.

TABLE 11: HOURS WORKED	2022			2023			2024		
AND HOURS OF ABSENCE	MAN	WOMAN	TOTAL	MAN	WOMAN	TOTAL	MAN	WOMAN	TOTAL
ABSENCE HOURS	104.263	1.078	105.341	84.131	336	84.467	89.249	608	89.857
OF WHICH ABSENCE DUE TO ILLNESS AND INJURY	26.308	180	26.488	15.017	152	15.169	14.544	272	14.816
OF WHICH STRIKE	9	/	9	128	/	128	72	0	72
OF WHICH MORE	77.946	898	78.844	68.986	184	69.170	74.633	336	74.969
AR - ABSENTEEISM RATE (ABSEN- CE HOURS/WORKABLE HOURS)	18	13,31	17,94	13,85	7,67	13,81	15,08	4,06	19
DISEASE RATE	4,54	2,22	4,51	2,47	3,47	2,48	2,46	1,82	4
WORKING HOURS	579.163	8.102	587.265	607.310	4.382	611.692	591.854	14.968	606.822
HOURS WORKED	601.785	8.431	610.216	627.658	4.563	632.221	710.984	15.525	726.090
OF WHICH OVERTIME HOURS	22.287	250	22.537	24.931	25	24.956	26.699	511	27.210

Then, delving deeper into occupational safety and health conditions in the workplace, the analysis of accident statistics and indices shows that total hours worked have increased compared to the previous year and that frequency indices have significantly increased from 2023 to 2024; the severity index also showed an increase in 2024. The opposite trend was recorded by the incidence index during 2024.

All the accident cases involved men without ever involving the female component.

TABLE 12:		2022		2023			2024		
ACCIDENT RATES	MAN	WOMAN	TOTAL	MAN	WOMAN	TOTAL	MAN	WOMAN	TOTAL
INJURIES (> 1 DAY)	10	0	10	22	0	22	19	1	20
ACCIDENTS ON THE WAY TO WORK (> 1 DAY)	0	0	0	2	0	2	0	0	0
OCCUPATIONAL DISEASES	0	0	0	0	0	0	0	0	0
DEATHS	0	0	0	0	0	0	0	0	0
HOURS WORKED (INCLUDING OVERTIME)	601785	8431	610216	714190	6283	720473	710984	15525	726509
IR - FREQUENCY INDEX (TOTAL NUMBER OF ACCIDENTS/HOURS WORKED X 1,000,000)	16,62	0	16,39	30,80	0	30,54	32,1	66,81	98,91
DAYS OF ABSENCE DUE TO INJURY	138	0	138	648	0	648	247	23	270
LDR - SEVERITY INDEX (DAYS OF ABSENCE DUE TO INJURIES/ HOURS WORKED X 1,000)	0,23	0	0,23	0,91	0	0,90	0,42	1,53	1,95
INCIDENCE RATE (TOTAL NUMBER OF INJURIES/NUMBER OF EM- PLOYEES X 1,000)	3,58	0	3,52	7,89	0	7,75	5,97	1,11	7,08
AVERAGE INJURY DURATION (DAYS ABSENT DUE TO INJURY/ TOTAL NUMBER OF INJURIES)	13,80	0	13,80	29,45	0	29,45	13	23	36

BUSINESS PARTNERSHIP AND INNOVATION

| GRI 3-3 | GRI 305-1 | 416-1 |





A STORY OF INNOVATION, STRATEGIC PARTNERSHIPS AND SUSTAINABILITY

Since its inception, LC3 has pursued an innovation process aimed at increasing the efficiency of its processes, the quality of the services offered to its customers and, at the same time, reducing the impact of consumption and emissions of its vehicles.

As also represented in the 2023 Sustainability Report, the Company has developed partner-ships over time with some of the main players in the automotive market and with large energy players to create emission reduction solutions. In particular, in the year 2024, the NO WASTE project for tires was activated in partnership with MICHELIN.

These actions were accompanied by the gradual and progressive transformation of the fleet of its vehicles with a significant increase in vehicles with low or almost zero environmental impact.

Always through a process of continuous attention and innovation, the Company has developed over time partnerships with its major suppliers aimed at increasing the safety of its road personnel and its vehicles.

YEAR	AREAS OF INTERVENTION	OPERATING MODES	PARTNER
2024	LC3 Activates NO WASTE Project for Tires in Partnership with MICHELIN	LC3 agrees with Michelin to use old casings of used tires to retread and regroove new ones	MICHELIN
2023	The first post-consumer micro-liquefaction system for an LNG refueling plant in Italy has been activated with the aim of immediately managing 100% BIO-LNG product, eliminating the risk of boil-off and overcoming refueling problems caused by gas pressure.	We have applied an innovative solution suggested by the US supplier Dover Solutions, which through an on-site micro-liquefaction system allows full control of the pressure of the LNG/BIO-LNG storage silos	Dover Fueling Solutions
2022	Acquisition of a new crane with the best market standards	Replacement of the existing crane to make the service of the Piacenza terminal container terminal customer park more sustainable.	Konegranes
2021	Launching a mini-fleet of zero-e-mission electric-powered vehicles on site for short-distance travel. The combination with a dual-temperature liquid nitrogen refrigerated box has resulted in the first vehicle capable of transporting goods at a controlled temperature, completely reducing CO2, particulate matter and NOX emissions.	Partnership with Scania to respond to a primary customer of the Company that pursues low-emission procurement in cities or immediate suburbs.	The automotive partner is Scania
2020	Introduction of vehicles powered by liquid biomethane BIO-LNG, a sustainable fuel from renewable sources with performance identical to that of traditional methane.	Partnership with Vulcangas at the Rimini plant.	Vulcangas energy player

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2020	Introduction of vehicles powers by liquid biomethane BIO-CNG, sustainable fuel from renewab sources with performance identic to that of traditional methane.	a Partnership with Edison on a dedicated	The supply partner is Edison
2019	Partnership with Edison on a dedicated plant in Piacenza.	System built at our Piacenza plant.	SOL
2018	Inauguration of the first fleet-wide LNG refueling station. Thanks to the new refueling station, LC3 was able to develop sustainable transport projects despite the limited presence of LNG refueling points in Italy.	m. win-win solution for both parties. The inter- national experience of the energy player specializing in LNG refueling stations perfectly complemented LC3's willingness	
2014	We are the first to test vehicles powered by liquid methane, which can ensure not only lower emissions but also longer ranges.	Partnership with Iveco, which developed the first five prototypes, and Eni, which created the first liquid methane distributor in Piacenza. Corridoio Blu, the EC's partner on SNL for heavy transport, was involved in the operation. In this context, LC3 signed the appeal of Green Economy companies for the 2015 Paris Conference (COOP 21) and represented Italy.	Iveco, ENI, and their main suppliers in Piacenza, are among the top customers.
2013	Increased efficiency, reduced vehicle downtime, reduced emissions and waste disposal.	Agreement for assistance with manufacturers.	Main manufactu- rers and their affi- liated structures.
2009	Increased safety of staff and equipment.	Agreement with a leading tire company for mileage-related spare parts.	Michelin is the supplier partner.

A JOURNEY TO BE TRAVELED TOGETHER

The challenge of the future is faced by putting into play values such as sharing objectives and exchanging technologies and according to a virtuous model of circular economy. Projects in which everyone contributes with innovation and investments that look beyond their core business and focus on the green economy and an increasingly sustainable future. This is why we have chosen traveling companions who embrace our philosophy and devote all their efforts to making progress, respect for the planet and human well-being concrete ...

SUSTAINABLE SUPPLY CHAIN

| GRI 3-3 | GRI 308-1 |





LC3 achieves its objectives and delivers services to its clients also through a network of transport partners it relies on, who follow its policies in transport, logistics, and customer service activities.

The Company has implemented a Transport Security Management System (TSMS) in compliance with the ISO 28000 standard, industry norms, and applicable mandatory requirements. This system involves internal staff and critical suppliers, ensuring throughout the entire supplier-customer chain full alignment with expectations for service quality, efficiency, regulatory compliance, and with reference to clients' Organizational Models and Codes of Ethics, while also ensuring the full security of internal and external resources, vehicles, customer goods, and related information.

In these areas, LC3 is committed to the strategic stakeholders involved in the supply chain, and more precisely:

- towards clients: to provide safe, timely, and reliable transport services;
- towards suppliers: to transfer the established safety requirements, promoting a productive "alliance" to identify the most suitable technical and organizational solutions to improve performance and service features, including from a safety perspective;
- towards employees and collaborators: to ensure professional, constructive, and serene
 relationships, provide a safe working environment, and foster initiative to improve operational procedures and supply chain safety aspects.

To ensure transport and supply chain security, LC3 provides for the following measures and areas of intervention:

- adoption of an integrated supply chain risk management system, aimed at ensuring that
 residual risk is minimized, by preparing a risk management policy proportional to the
 transport service requested;
- implementation of a structured system for listening to customer input, suggestions, and sensitivities, including through the "field" activities of internal and external collaborators;
- prior identification of safety aspects related to the transport of customer goods, in order to adapt operational processes to the required safety standards;
- adoption of technical and organizational tools that increase the reliability, safety, and efficiency of processes involved in the supply chain;
- development and consolidation of safety procedures addressed to critical supply chain partners, in order to ensure customers receive high-value, safe, reliable transport services at competitive prices;
- promotion of a safety culture throughout the organization and development of appropriate methodologies so that everyone can constantly ensure compliance, in their respective roles, with the safety standards agreed upon with the client;
- focus on high levels of employee satisfaction, through their full involvement in the company's growth processes, aiming to achieve maximum loyalty and sense of responsibility from each of them.

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SUPPLIER QUALIFICATION

A procedure is also in place that applies to the categories of carriers operating on behalf of LC3 and mechanical workshops responsible for the maintenance and repair of the vehicles used by the Company. This procedure provides for the prior evaluation of these types of suppliers, while excluding from its scope those suppliers of goods and services whose performance does not influence the quality of products and services offered by LC3 or who are contractually imposed by clients.

The first phase of identifying new suppliers takes place through the collection of information from promotional documents sent by the suppliers themselves, by visiting their websites, requesting catalogs and/or price lists, contacting sales representatives, or visiting trade show stands during industry events. Further information about the supplier may be obtained through data collection using the "Supplier Qualification" form; the initial verification phase is completed by reviewing at least two sample purchase orders to test compliance with deadlines, commercial terms, and, in general, the supplier's capabilities.

Once the supplier is approved, the validity of the verification is limited to no more than two years, after which a re-evaluation is conducted based on the following criteria: a) existence of a partnership or strategic collaboration; b) adequacy of the documentation provided; c) number of non-conformities identified (according to defined rules).

The list of qualified suppliers is updated periodically.

11.2 EXTERNAL FLEET EQUIPMENT AND PARTNERSHIPS

The fleet supporting LC3 consisted of 83 companies in 2024, with an increase of approximately 2.5% in partners compared to the previous year.

In terms of available vehicles, the majority of partners operate with a fleet of 1 to 5 vehicles (around 65.1%), of which about 36.1% have between 2 to 5 vehicles. A significant reduction was observed in the number of partner companies with more than 10 vehicles, decreasing from 23 to 13 units.

TABLE 13: CLASSIFICATION OF SUPPLY CHAIN PARTNERS	2022	COMPOSITION %	2023	COMPOSITION %	2024	COMPOSITION %
NUMBER OF PARTNERS WITH 1 VEHICLES	21	34,43%	25	30,86%	24	28,92%
NUMBER OF PARTNERS WITH VEHICLES FROM 2 TO 5	19	31,15%	15	18,52%	30	39,14%
NUMBER OF PARTNERS WITH VEHICLES FROM 6 TO 10	9	14,75%	18	22,2%	16	19,28%
NUMBER OF PARTNERS WITH NO MORE THAN 10 VEHICLES	12	19,67%	23	28,40%	13	15,66%
TOTAL	61	100,0%	81	100,0%	83	100,0%

LC3's strategic approach has been to build a real partnership with its subcontractors, creating, through the Waysped consortium to which many of them are associated, a service center that can support the LC3 network with a range of support services in different fields.

Currently Waysped provides its members first of all with fuel distribution services, such as DIESEL, LNG, HVO, BIO-LNG and ADBLUE, insurance policies and services for motorway tolls and vehicle rental such as tractors and trailers.

In addition, it provides an administrative service by anticipating institutional information also coming from the associative world, and carries out direct administrative assistance with the drafting of pre-invoices and other administrative documentation.

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Again through the Consortium and LC3 directly, it is possible to access forms of reverse factoring linked to the issuance of invoices to LC3, which allow carriers to immediately obtain essential financial liquidity to ensure the continuity of their services.

In the future, the consortium aims to extend its services to other fields, such as insurance, rental or purchase of movable goods such as tractors and trailers, rental/purchase of pallet trucks, up to shared contracts with internal and external workshops in the area.

Through this network of partnerships of common practices and services and the creation of a team spirit and shared objectives, LC3 customers can be assured of the quality of service and compliance with contractually agreed standards while guaranteeing the stability and sustainability of collections and deliveries even in turbulent or problematic situations.

As the range of common services gradually expands and consolidates, it will be possible to ensure LC3 customers increasingly efficient and comprehensive levels of service and performance.

In the table below you can see the agreements already in place which show, in 2024, a slight increase in the overall number of sub-carriers whose agreements, both financial and relating to other services, remain substantially constant.

TABLE 14: CLASSIFICATION OF SUPPLY CHAIN PARTNER AGREEMENTS	2022	2023	2024
NUMBER OF PARTNERS WITH FINANCIAL AGREEMENTS PROMOTED BY LC3	19	18	19
% PARTNERS WITH FINANCIAL AGREEMENTS PROMOTED BY LC3 ON TOTAL	31%	22%	23%
NUMBER OF PARTNERS USING OTHER SERVICES PROMOTED BY LC3	25	25	25
% PARTNERS WHO USE OTHER SERVICES PROMOTED BY LC3 ON THE TOTAL	41%	31%	30%
TOTAL SUBVECTORS	61	81	83

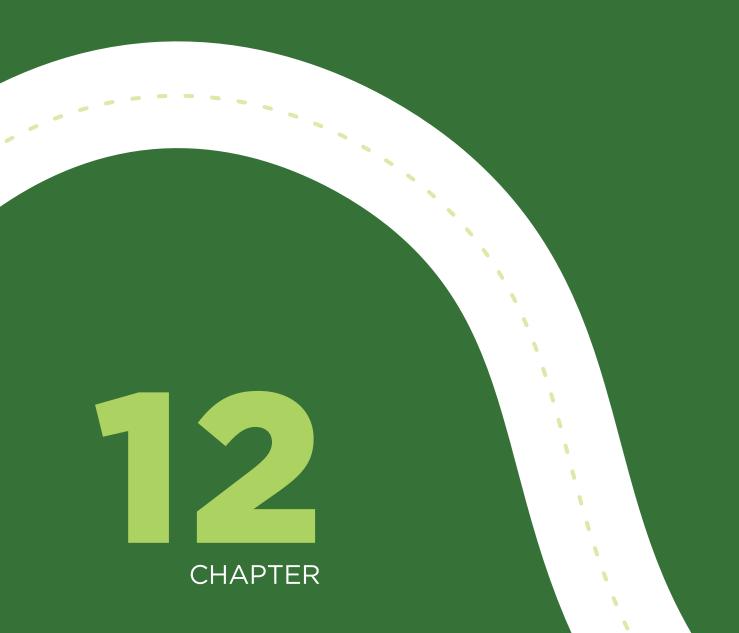
The partnerships indicated and the loyalty approach of LC3 then have the fundamental objective of ensuring continuity and quality levels of customer service by guaranteeing stability of relationship and solidity on the part of suppliers. In this sense, the duration of the partnership represents, within the scope of the continuous monitoring outlined above, a value strongly pursued by the Company . In this regard, a survey was carried out for 2024 from which it emerges that, of the 83 partners of the year, 55% have had a relationship with the Company for over 6 years and, of these, almost 28%, for over 10 years.

TABLE 15: SUPPLIER LOYALTY	2022	2023	2024
TOTAL PARTNERS	61	81	83
OF WHICH % PARTNERS SINCE 2017	28	53	55
OF WHICH % PARTNERS SINCE 2013	33	28	28

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ENVIRONMENTAL PROTECTION

GRI 302-1 | GRI 3-3 | GRI 305-1 | GRI 306-3 | GRI 403-1 |





This chapter analyses the environmental impacts with reference to emissions and waste produced by LC3, also by typology.

The pursuit of emissions reduction, of their quality improvement in terms of lower impact on the environment has been a priority objective of LC3 since its foundation.

As already indicated, a continuous review of the composition of the vehicle fleet has been carried out in order to move a significant part of the vehicles towards the types with the lowest environmental impact.

First of all, the trend of consumption classified by use was analyzed, dividing it between those related to the fleet of trucks and cars, heating and electricity use, which show an increase in the main categories.

TABLE 16: ENERGY CONSUMPTION (MJ)	2022	2023	2024
CAR GASOLINE	0	0	0
DIESEL FOR CARS	1.201.090,00	1.475.358,81	2.239.601,72
CAR FLEET CONSUMPTION	1.201.090,00	1.475.358,81	2.239.601,72
DIESEL FOR TRUCKS	90.282.337,40	71.036.051,55	90.191.697,01
METHANE FOR TRUCKS	222.514.852,61	199.044.766,08	233.430.766,47
TRUCK FLEET CONSUMPTION	312.797.190,01	270.080.817,63	323.622.463,48
FUEL OILS FOR HEATING	0	0	0
NATURAL GAS FOR HEATING	0	0	0
CONSUMPTION OF HEATING FUELS	0	0	0
PURCHASED ELECTRICITY	693,00	993.837,60	1.226.404,80
ELECTRICITY PRODUCED BY THE PHOTOVOLTAIC SYSTEM	0	0	0
ELECTRICITY CONSUMPTION	693,00	993.837,60	1.226.404,80
OF WHICH ELECTRICITY FROM RENEWABLE SOURCES	0	754.336,80	1.226.404,80
OF WHICH ELECTRICITY FROM NON-RENEWABLE SOURCES	0	239.500,80	0
TOTAL ENERGY CONSUMED	693,00	993.837,60	1.226.404,80

As for Scope 1 emissions, they are concentrated on the company fleet vehicles.

TABLE N. 17: TYPE OF EMISSIONS (SCOPE 1)	U.M.	2022	2023	2024
COMPANY FLEET EMISSIONS		14.211.266	11.857.278	6.049.883
COMPANY FLEET EMISSIONS (CARS)		0	72,25	432,74
NATURAL GAS EMISSIONS FOR HEATING	t CO2	750	0	0
EMISSIONS FROM HEATING FUELS		0	0	0
TOTAL SCOPE 1 EMISSIONS		14.212.016	11.857.350,25	6.050.315,74

As regards Scope 2, starting from 2023 the Company has been structured with the micro-liquefaction system which has determined a significant increase in consumption bringing it to a noteworthy level, this year equal to 1,226,404.80 Mj, all of which comes from renewable sources.



Greenhouse gas emissions from fleet vehicles are significantly decreasing, in absolute terms, in the three-year period, while, in relation to kilometers travelled, they show a sharply decreasing intensity index between 2023 and 2024.

TABLE 18: GREENHOUSE GAS EMISSION INTENSITY	2022	2023	2024
TRUCK FLEET EMISSIONS	14.211.266	11.857.278	6.049.883
TOTAL KM TRAVELED	22.506.752	21.901.608	24.063.890
GREENHOUSE GAS EMISSION INTENSITY	0,63	0,54	0,25

The value of emissions from the own fleet has been reduced by virtue of the 100% use of BIO-LNG and HVO where biomethane cannot be used.

Analyzing the emissions of the subcontractors fleet, a slight decrease is recorded between 2023 and 2024.

TABLE 19: SCOPE3 EMISSIONS (T CO2)	U.M.	2022	2023	2024
SUBCONTRACTOR FLEET EMISSIONS	t CO2	37.271.599	37.891.295	37.578.136

Moving on to the analysis of waste produced by LC3, in terms of quantity, between 2023 and 2024 there is an increase in the overall quantity of waste with an increase for both types.

TABLE 20: QUANTITY OF	U.M.	2022		2023		2024	
WASTE PRODUCED		TONE	%	TONE	%	TONE	%
HAZARDOUS WASTE		11,572	52,5%	3,066	36%	3,988	33%
NON-HAZARDOUS WASTE	ton.	10,456	47,5%	5,417	64%	8,188	67%
TOTAL WASTE PRODUCTION		22,028	100,0%	8,483	100,0%	12,176	100,0%

Finally, in terms of destination, the recovery component is total.

TABLE 21: QUANTITY OF DI-	U.M.	. 2022		2023		2024	
SPOSED-RECOVERED WASTE		TONE	%	TONE	%	TONE	%
RECOVERY		27,309	95,91%	6,406	100,0%	15,525	100,0%
DISPOSAL	ton.	1,165	4,09%	0	0,0%	0	0%
TOTAL		28,474	100,0%	6,406	100,0%	15,525	100,0%





ECOLOGICAL REPORT

Dear Stakeholder.

Below is a summary of the trips made from January 1, 2024, which summarizes the amount of CO2, NOx, and PM released into the atmosphere by LC3 vehicles on the routes traveled for you.



We have reduced CO2 emissions into the atmosphere by returning to the environment the equivalent of

+16,506

A broadleaf tree with a diameter of 25 cm and a height of 16 meters contains an average of 0.42 t of wood, or 0.21 t of carbon. Since the ratio between CO2 and C is 3.6667, to calculate the number of trees corresponding to 1 kg of CO2, multiply the CO2 value by 1.2987.

We have cleaned the air of NOx as if we had removed the equivalent of





On average, a Euro 6 diesel car travels about 12,000 km per year, releasing into the atmosphere—according to the limits imposed by the Euro 6 regulation—at least 0.08 g/km of NOx.



We have removed as much PM from the atmosphere as if we had eliminated the equivalent of

- 6.122

To heat a 150 m2 home, 12 MWh/year is required, or $43.2 \, \text{GJ/year}$, or $21.6 \, \text{GJ/half}$ year. A latest-generation pellet boiler releases PM at a rate of approximately 24 g/GJ -> $518,400 \, \text{mg}$ of PM. A wood-fired boiler emits PM at approximately $254 \, \text{g/GJ} -> 5486,400 \, \text{mg}$ of PM.

SUMMARY OF REDUCTIONS IN EMISSIONS AND POLLUTANTS compared to 2018

TOTAL KM TRAVELED **24.063.890**

CO2 (KG)
- 12.710.011

NOX (G) **- 99.467.455** PM (MG) **- 3.173.548.788**

The 2018 Euro* average is based on UNRAE data. For the calculation of emissions and pollutants, the emission factors for diesel engines are taken from ISPRA. While the data for LNG, BIO-CNG, and BIO-LNG are calculated from the CNR-IIA publication. For BEV engines, the TtoW analysis is proposed.

lc3trasporti.com



SUSTAINABLE DRIVING FOR DRIVER

An important initiative of LC3, launched in 2022, perfected and fixed in 2023, and fully operational in 2024, is the one related to the creation of the "sustainable driving evaluation sheet for drivers" through which the driving behavior of each driver is monitored and the driver is given the opportunity to self-assess by comparing his performance to the average of all drivers who perform the same job.

In concrete terms, by detecting some items such as acceleration speed, driving behavior and control, types of braking, management of moments of inertia and idleness of vehicles, it is possible to identify areas of improvement for each driver with a view to continuous improvement that is able to produce positive impacts on consumption, on emission levels, including acoustic emissions, and also on driving safety for the drivers themselves.

SERVICE QUALITY

| GRI 3-3 | GRI 416 - 1 |





LC3's activities are centered on the customer with whom the Company often builds partnerships that involve the entire supply chain leading to final delivery.

LC3 continuously monitors and verifies the level of customer satisfaction, aiming, first of all, at continuous dialogue on all contact occasions. At the same time, it focuses particularly on the continuous search for ever-improving solutions and flexibility that anticipate the customers' needs

This relationship is characterized, in addition to the quality of service, by the utmost attention to the reliability of transport, collections and deliveries. All this was detected through a quantitative analysis of some indicative items of these performances such as the number of successful transports out of the total, the total number of transports with negative effects on the transported goods, identifying any service penalties, percentage of negative events on the transported goods.

In particular, there is a slight increase in the number of transports with negative effects on the transported goods and in the number of events with damage or loss to the transported goods.

TABLE 22: EVENTS WITH NEGATIVE EFFECTS ON TRANSPORTED GOODS	2022	2022	2023	2023	2024	2024
TOTAL NUMBER OF SUCCESSFUL TRANSPORTS PERFORMED	203.829	95.469.347	218.529	94.175.603	249.814	101.999.482
TOTAL NUMBER OF TRANSPORTS WITH NEGATIVE EFFECTS ON THE TRANSPORTED GOODS	45	49.586	49	53.846	53	54.146
NUMBER OF EVENTS WITH DAMAGE OR LOSS TO TRANSPORTED GOODS	6	98.063	17	145.272	18	134.967
NUMBER OF SERVICE PENALTIES	nd	27.120	nd	27.602	nd	27.862
PERCENTAGE OF EVENTS WITH NEGATIVE EFFECTS ON TRANSPORTED GOODS	%	0,05%	%	0,06%	%	0,06%

RECALCULATED PROPORTIONALLY ON THE TURNOVER DATA

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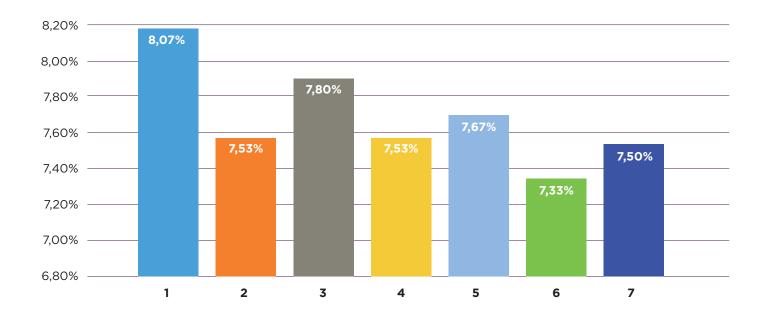


CUSTOMER SATISFACTION

A survey of customer satisfaction levels was then carried out on 8 items, in continuity with the previous year, referring to the different components of the service and for which customers were asked what score, from 1 to 10, they intended to give.

All items have a rating of approximately 7.3 out of 10. For 1 the rating was higher than 8. The highest are "rating of the quality of the vehicles used by LC3", "rating of the professionalism of the drivers" and "rating of the ability to manage unexpected events". The lowest, but still with a rating higher than 7/10, is "assistance from our traffic offices".

14 out of 199 invited customers responded, for a response rate of approximately 7%.



1.) How do you rate the quality of the vehicles used by LC3?

2.) How do you rate the punctuality of LC3 service?

3.) How do you rate the ability to manage unexpected events?

4.) How do you rate the promptness of the response to emerging critical issues?

5.) How do you rate the quality of solutions proposed to solve these critical issues?

6.) How do you rate the assistance service from our traffic office?

7.) How do you rate the assistance from our commercial and administrative departments?

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LC3 then asked customers two benchmark questions on the quality/price ratio and payment methods, which showed a homogeneity in terms of payment terms and conditions, while, with reference to the quality/price ratio, a more marked differentiation was recorded. In fact, the Company has a share of 29% of respondents who noted that LC3 was positioned better than its competitors.

TABLE NO. 23: BENCHMARK COMPARED TO COMPETITORS (% RESPONDENTS PER ITEM)

RATINGS ASSIGNED	Compared to other carriers: how do you rate the quality/price ratio of the services offered by Lc3?	Compared to other carriers: how do you rate Lc3's payment terms and methods?
IMPROVE	29%	0%
THE SAME	64%	100%
WORSE	7%	0%

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CORRELATION TABLE

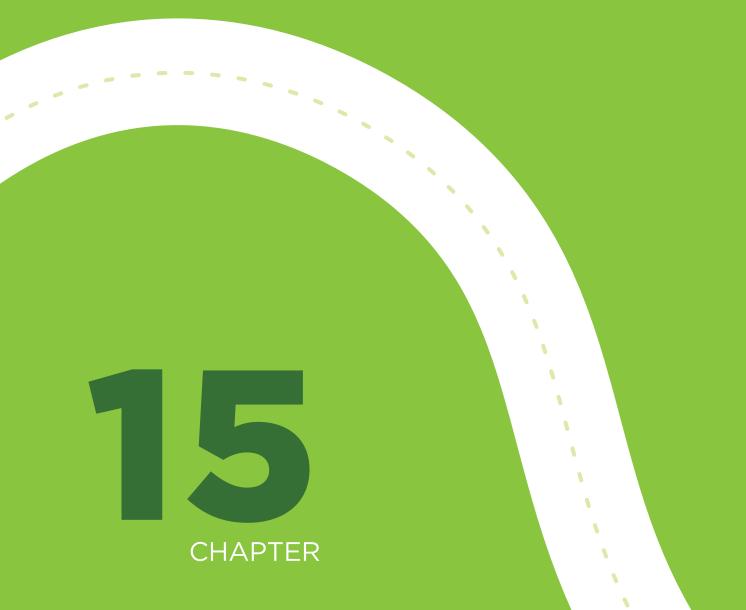




TEMI MATERIALI	GRI
PARTNERSHIP OF BUSINESS AND INNOVATION	GRI 416 2016
PARTNERSHIP OF BUSINESS AND INNOVATION	GRI 305 2016
	GRI 302 2016
	GRI 305 2016
PROTECTION OF THE ENVIRONMENT	GRI 306 2020
	GRI 403 2018
HEALTH AND SAFETY AT WORK	GRI 403 2018
	GRI 401 2016
DEVELOPMENT AND TRAINING OF THE STAFF	GRI 403 2018
DEVELOPMENT AND TRAINING OF THE STAFF	GRI 404 2016
	GRI 405 2016
SUSTAINABLE AND RESPONSIBLE SUPPLY CHAIN	GRI 308 2016
QUALITY OF THE SERVICE	GRI 416 2016

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GRI CONTENT INDEX





1. APPENDIX

GRI CONTENT INDEX

DICHIARAZIONE D'USO	Logicompany 3 Srl has submitted a report with reference to the GRI Standards for the period 01.01.2024 -31.12.2024
USE GR1	GRI 1 - Principles Fundamentals 2021

Indicator	Description	CHAPTER	Paragraph / Notes						
	GRI 2: GENERAL INFORMATION 20)23							
	THE ORGANIZATION AND THE HIS PRACTICE OF ACCOUNTING								
2-1	Organizational details	CHAPTER 4	Logicompany 3 and The Group						
2-2	Entities included in the organization's sustainability reporting	CHAPTER 3	Methodological note						
2-3	Reporting period, frequency, and point of contact	CHAPTER 3	Methodological note						
2-4	Revision of the information	CHAPTER 3	Methodological note						
2-5	External assurance	CHAPTER 3	Methodological note						
	ACTIVITY' AN	D WORKER	es e e e e e e e e e e e e e e e e e e						
2-6	Activity, value chain and others business relationships	Capitoli 2 e 4	The Company in numbers Logicompany 3 and The Group						
2-7	Employees	CHAPTER 2 e 9	The Company in numbers Development Human Resources and Protection of health						
2-8	Non-employee workers	CHAPTER 9	Development Human Resources and Protection of health						
	GOVERI	NANCE							
2-9	Structure and composition of governance	CHAPTER 6	The Governance corporate and The system of management of the risks						
2-10	Appointment and selection of the maximum organ of government	CHAPTER 6	The Governance corporate and The system of management of the risks						
2-11	Chairman of the Board of Directors	CHAPTER 6	The Governance corporate and The system of management of the risks						
2-12	Role of the Board of Directors in the control of managing impacts	CHAPTER 6	The Governance corporate and The system of management of the risks						
2-13	Delegation of responsibility for managing impacts	CHAPTER 6	The Governance corporate and The system of management of the risks						
2-14	Role of the Board of Directors in the reporting of sustainability	CHAPTER 6	The Governance corporate and The system of management of the risks						
2-15	Conflicts of interest	CHAPTER 6	The Governance corporate and The system of management of the risks						
2-16	Communication of the critical concerns	CHAPTER 6	The Governance corporate and The system of management of the risks						
2-17	Collective knowledge of the maximum organ of government	CHAPTER 6	The Governance corporate and The system of management of the risks						
2-18	Assessment of the performance of the Board of Directors	CHAPTER 6	The Governance corporate and The system of management of the risks						
2-19	Rules concerning the remunerations	CHAPTER 9	Development Human Resources and Protection of health						
2-20	Procedure of determination of the remuneration	CHAPTER 9	Development Human Resources and Protection of health						

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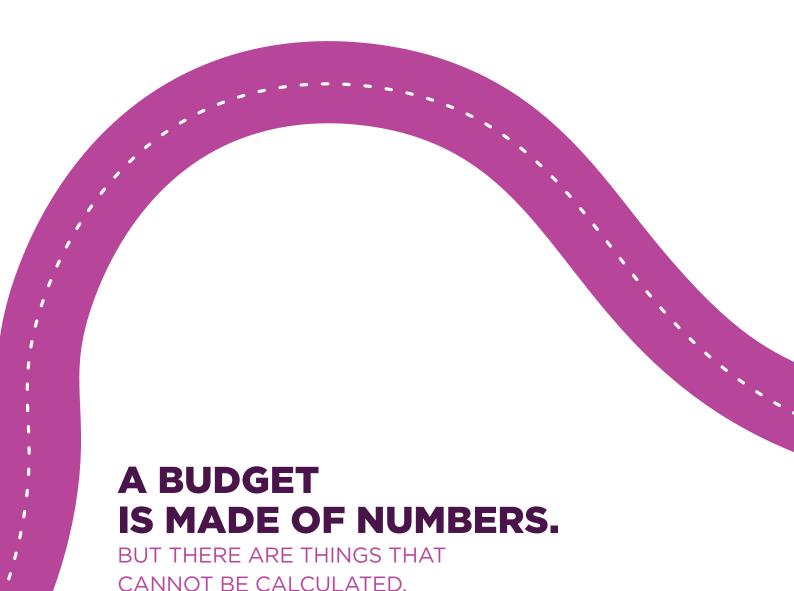
Indicator	Description	CHAPTER	Paragraph / Notes
	GRI 2: GENERAL INFORMATION 20	23	
2-21	Relation of total remuneration	CHAPTER 6	The Governance corporate and The system of management of the risks
	STRATEGY, POLIC	CIES AND P	RACTICE
			Letter to members and to the stakeholders
2-22	Declaration on the strategy of sustainable devel-		Logicompany 3 and The Group
	opment	1, 4 e 5	What is sustainability for LC3 and the Best 2030 Project
2-23	Policy commitment	CHAPTER 1	Letter to the partners and to the stakeholders
2-24	Integration of policy commitment	CHAPTER 6	The Governance corporate and The system o management of the risks
2-25	Processes implemented to fix negative impacts	CHAPTER 6	The Governance corporate and The system or management of the risks
	Mechanisms to request clarifications and define	CHAPTER	Methodological note
2-26	concerns	3 e 6	The Governance corporate and The system or management of the risks
			The Governance corporate and The system of management of the risks
2-27	Compliance to laws and regulations	CHAPTER 4	With reference to the period of current reporting does not show any non-compliance with laws and/or regulations.
			What he wants say sustainability For LC3 and the Best 2030 Project
2-28	Membership to associations	CHAPTER 5 e 7	The System of the Stakeholder and the Creation and
			Distribution Of Value
	INVOLVEMENT OF TI	HE STAKEH	OLDERS
2-29	Approach to the involvement of the stakeholders	CHAPTER 3	Methodological note
2-30	Collective contracts	CHAPTER 9	Development Human Resources and Protection of health
	MATERIA	AL	
Indicator	Description	CHAPTER	Paragraph / Notes
GRI 3	MATERIAL ISSUES 2021	•	
3-1	Process of determination of the material issues	CHAPTER 8	The Assessment of Impact and the Analysis of Matereality
3-2	List of the material issues	CHAPTER 8	The Assessment of Impact and the Analysis of Matereality
	Partnership of business and innovatio	n	
GRI 3: Temi materiali 2021	3-3 Management material issues		
	GRI 305: EMISSIONI 2016		
305-1	Emissions Scope 1	CHAPTER 10	Partnership of Business and Innovation
	GRI 416: HEALTH AND SAFETY OF CUSTOMERS		
416-1	Assessment on the health and the safety of product and service categories	CHAPTER 10	Partnership of Business and Innovation
	ENVIRONMENTA	L PROTECT	TION

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Indicatore	Descrizione		CHAPTER	Paragrafo / note	
	GRI 2: INFO	RMATIVA GENERALE 20	023		
GRI 3: Temi materiali 2021	3-3 Management mate	rial issues			
	GRI 302: ENERGY 2016	3			
302-1	Consumption of energy	within the organization	CHAPTER 12	Protection of the Environment	
	GRI 305: EMISSIONS 20	016			
305-1	Emissions Scope 1		CHAPTER 12	Protection of the Environment	
	GRI 306: WASTE 2020				
306-3	Waste generated		CHAPTER 12	Protection of the Environment	
	Development from	the Human Resour	rces and Pro	tection of Health	
GRI 3: Temi materiali 2021	3-3 Management mate	rial issues			
	GRI 401: EMPLOYMENT	2016			
401-1	New hiring and tur- nover	CHAPTER 9		Development Human Resources and Protection of Health	
	GRI 403: HEALTH AND	SAFETY ON THE WORK	(2018		
403-1	Management system of health and safety at work	CHAPTER 9		Development Human Resources and Protection of Health	
403-5	Worker training for health and safety on the work	CHAPTER 9		Development Human Resources and Protection of Health	
	GRI 404: TRAINING AN	ID EDUCATION 2016			
404-1	Annual hours of training for employee	CHAPTER 9		Development Human Resources and Protection of Health	
	GRI 405: DIVERSITY' A	ND EVEN OPPORTUNIT	Y' 2016		
405-1	Diversity in the organs	of government and	Capitoli 6 e 9	The Governance Corporate and the System of Management of the Risks	
	among the employees			Development Human Resources and Protection of Health	
	GRI 2: GEN	ERAL INFORMATION 20	23		
	Supply chain susta	inable			
GRI 3: Material Issues 2021	3-3 Management mate	rial issues		GRI 3: Material Issues 2021	
	GRI 308: VALUTAZION	E AMBIENTALE DEI FOR	RNITORI		
308-1	New suppliers that have been selected using environmental criteria		CHAPTER 11	Supply Chain Sustainable	
	Quality of Service				
GRI 3: Material Issues 2021	3-3 Management material issues				
	GRI 416: HEALTH AND	SAFETY OF THE CLIENT	TS 2016		
416-1	Assessment on the hea	•	CHAPTER 13	Quality of Service	

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THE PASSION AND SPIRIT WITH WHICH WE ARE COMMITTED

TO A MORE SUSTAINABLE WORLD.



LOGICOMPANY 3 SRL

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