SUSTAINABILITY REPORT 2025

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LETTER TO SHAREHOLDERS AND STAKEHOLDERS

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2025 – When instability becomes an accelerator of innovation: **Heavy-duty electric transport is now a reality at LC3**

Letter from the Chairman of Logicompany 3

2025 is shaping up to be a year of profound transformation. We are living in a global context marked by instability and uncertainty, no longer limited to market demand, but extending to the availability and costs of energy, influenced by the international tensions affecting the world.

In this complex scenario, our mission remains unchanged: to offer services of excellence, generate value and do so with the greatest possible sustainability.

It is precisely from this challenge that the decision to redefine our strategic approach arises, accelerating the diversification of solutions and maintaining sustainability as our guiding principle, not only environmental but also economic and social.

2025 represents a turning point on the path towards BEST2030.

Thanks to teamwork with the most forward-looking clients and all our stakeholders, we are transforming the challenges of the current context into opportunities for improvement and innovation.

Building on the results already consolidated, we have focused our efforts on projects capable of taking us to 2030 with ambitious and already measurable objectives. Today we have achieved an emissions reduction of more than 50% compared with 2018: a milestone that demonstrates the solidity of our path.

On this basis, we have launched new projects aimed at maximising zero-emission services, including 'on site', through the introduction of new-generation BEV vehicles, also suitable for medium- and long-haul transport in full-electric mode.

This technology represents our main accelerator towards decarbonisation for the market segments that will allow its adoption.

To make this solution operational and sustainable, we have strengthened the infrastructure supporting heavy-duty transport: daily multi-service operations, warehouses and container terminals now allow us to optimise times and ensure efficiency even with technologies that are still relatively new.

At the same time, aware of the limited availability of energy resources, we have continued to invest in our biofuel-powered fleet, expanding partnerships with stakeholders committed to these solutions.

Our model is based on a dynamic best mix of technologies, reassessed year after year to keep pace with innovation and ensure sustainability and profitability for us and our customers.

Looking at the global context, we cannot ignore the slowdown in the energy transition in the West, also influenced by recent US environmental policies. Should this climate affect our sector, we may be called upon to recalibrate targets and strategies, always maintaining economic sustainability as an essential condition of our path.

For the moment, however, this is only a possibility.

Our journey continues with determination and is enriched by a historic achievement: the electrification of medium- and long-haul heavy-duty transport has become a reality at LC3.

Luigi Ambrosio

Chairman Logicompany 3 S.p.a.

02

THE COMPANY IN FIGURES

| GRI 2-6 | GRI 2-7 |

	2023	2024	2025
NUMBER OF EMPLOYEES	298	327	**339**
PERMANENT EMPLOYEES %	99,66%	99,08%	**96,76%**
CHANGE IN WORKFORCE COMPARED WITH THE PREVIOUS YEAR %	3,47%	9,80%	**3,67%**
FLEET (No. OF VEHICLES)	245	254	**276**
DISTANCE TRAVELLED WITH OWN VEHICLES (IN KM)	21.901.608	24.063.890	**23.397.493**

03

METHODOLOGICAL NOTE

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This document is the fifth Sustainability Report of **Logicompany 3 S.p.A.** and reaffirms the Company's commitment and attention to integrating sustainability issues into its business.

In this regard, it should be noted that this document has been prepared on a voluntary basis, since the Company is exempt from the mandatory sustainability reporting requirements laid down by the CSRD (Corporate Sustainability Reporting Directive), transposed into Italian law by Legislative Decree No. 125 of 06/09/2024. This legislation is currently being revised by the Omnibus Directive and other forthcoming European directives.

The Sustainability Report, presented to the shareholders for review on 30/06/2026, has been prepared in accordance with the GRI Standards, at an 'in accordance with' level of application. The GRI Standards were published by the Global Reporting Initiative (GRI) in 2016 and subsequently updated in line with the provisions applicable from 2023. To date, these principles represent the most widely recognised and used non-financial reporting standards internationally. More specifically, the Report refers to the GRI Standards indicated in the 'GRI Content Index' correlation table included in the appendix to the document, where, for each relevant ('material') aspect, the section of the Report or other corporate documents in which the related content can be found is specified.

A central element of the reporting process is the materiality analysis, which begins with a study of the organisation's context, then identifies and assesses the actual and potential impacts of its operations on economic activities, the environment and people, and finally establishes a scale of priorities through which material topics are defined. GRI 2 focuses on the analysis of governance, particularly with regard to sustainability, requiring the identification of the delegated and involved persons and the process through which sustainability practices are planned, implemented and reported, outlining the actions and safeguards aimed at reducing negative impacts. In the phase of defining impacts and material topics, the stakeholder engagement process is important as an opportunity to verify and examine the analysis activities and their results in greater depth.

The information contained in the Report relates to Logicompany 3 S.p.A. and Waysped gruppo Atdue logistica soc. cons. a r.l., in which LC3 holds 96.06% of the share capital.

The reporting period is the 2025 financial year, namely the calendar year from 1 January 2025 to 31 December 2025, as was the case for the 2024 Sustainability Report.

The data presented refer to the three-year period 2023–2025, and all indicators and information provided have been reported regardless of whether their trend was positive or negative, in order to provide a transparent, reasonable and balanced representation of the content.

Following the impact assessment and the in-depth discussions held with stakeholders, the Company decided to confirm the same material topics as in the previous financial year.

With regard to external assurance, Logicompany3 S.p.A. has decided, for the time being, not to obtain assurance, although both the drafting of the document and the reconciliation of the GRI disclosures used followed the requirements of the standards themselves.

For further information about this Document, or to share comments and observations, please write to: **bds@lc3trasporti.com**

04

LOGICOMPANY 3 AND THE GROUP

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

Logicompany 3 (hereinafter also **LC3**) was founded in 2009 as a limited liability company and has experienced rapid growth characterised by major initiatives that were immediately incorporated into its sustainability journey.

LC3. A PATH OF SUCCESS

2009	Year in which LC3 was founded in Gubbio, Umbria.
2010	LC3 develops the B.E.S.T. project (Better Environment & Sustainable Transport).
2011	LC3 receives the support of IVECO for LNG powered vehicles.
2012	LC3 presents the project for Italy's first liquid methane station, built by Eni in Piacenza, two years later.
2013	Enters the container sector.
2014	Activation of the first 5 LNG powered vehicles. **FIRST COMPANY IN ITALY**
2015	Purchase of a further 35 LNG powered vehicles. LC3 is partner of the Blue Corridor, the EC project for encouraging the use of LNG heavy duty vehicles.
2016	LC3 organises the event "Costruiamo il futuro INBLUE" (Building the INBLUE future) in Gubbio, where it presents achieved results and future projects.
2017	LC3 commissions another 30 latest generation LNG 400 cv vehicles.
2018	LC3 inaugurates the first LNG and liquid nitrogen fleet fuelling station in Piacenza. LC3 continues to grow, updating its fleet with another 37 latest generation LNG vehicles, including 12 ones with a power of 460 cv.
2019	The arrival of RevolutioN2, the first zero emissions liquid nitrogen refrigerated semi-trailer: the addition of 20 semi-trailers to the fleet.

2020	The first 14 BIOMETHANE powered vehicles, 100% sustainable, make their début on the road, in addition to the first CRYOGENIC CISTERN for the supply of LNG and in the short term, also of BIO-LNG for fleet vehicles. Mario Ambrogi is awarded as character of the year at VEGADAY.
2021	On the road the first vehicles powered by BIO-LNG, activation of the two warehouses in Verona and Perugia and putting on the road in Italy of the first electric truck with nitrogen refrigeration. During the year, the company also put the **first full electric** industrial vehicle on the road and became accredited as a partner to **The Climate Pledge**
2022	The year brought many innovations and confirmations. The company was a guest in New York at The Climate Pledge Week, presented its 1st Sustainability Report, presented the new B.E.S.T 2030 project, received the Industria Felix award, inaugurated the first logistics warehouse and signed an important agreement with Mercedes Truck for the first 30 e-Actros electric tractors.
2023	A big step ahead for LC3 thanks to the first Container Terminal activates in the Piacenza Logistics Centre, the installation of the BTU LIQAL system is completed, the first refueling station in Italy that combines LNG and nitrogen. Together with Bosch the develops of the "Visual Data Collection" project for autonomous driving systems. Receives the "Smau Innovation 2023" award. Starts the first tests with HVO.
2024	The NO WASTE project for tires kicks off in partnership with Michelin. Agreement with national energy partners for the development of BIO-LNG and HVO. Development of sustainable trailers featuring electric drive, second-generation nitrogen systems, and double-deck configurations.
2025	**Once again, LC3 confirmed its role as a pioneer in Italy by bringing the first full-electric tractor unit for long-haul transport onto the road, expanding its fleet with the new Mercedes-Benz eActros 600. During the year, the Piacenza container terminal was expanded and upgraded, while LC3 received further recognition for its ongoing commitment to making transport more sustainable.**

4.1 VISION

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

4.2 MISSION

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

Constantly committed to enhancing the skills of its human resources and adopting new technologies, the Company, through a continuous focus on the Customer, ensures that requests are met in the best possible way in terms of quality, timeliness and safety.

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

4.3 THE PILLARS OF THE COMPANY'S MARKET POSITIONING

LC3 Trasporti bases its positioning on three directions that will be strengthened increasingly over time:

1	2	3
A centre of excellence in customer service and in the solutions offered.	A fair and competitive company.	A pleasant and safe workplace.

1 • A CENTRE OF EXCELLENCE IN CUSTOMER SERVICE AND THE SOLUTIONS OFFERED

The customer is placed at the centre of attention through the provision of solutions that generate value which is as measurable as possible and that are aligned, in terms of quality, efficiency and pragmatism, with those of the best competitors.

To achieve this result, LC3 has established a business model that optimises synergies among the various corporate business units, enhancing cross-functional expertise and projecting the image of a company that is a leader in the services offered within the institutional bodies to which it belongs and in the markets in which it operates.

A fundamental lever for pursuing the stated objectives is represented by human resources and their skills, organised by business unit but integrated into the service and the customer relationship in order to ensure value. LC3 increasingly intends to prioritise the individual abilities of its people, such as entrepreneurship, flexibility, innovation and leadership, developing solid and credible professionals. A new generation of transport professionals who are skilled, responsible and actively involved in the Company's growth.

This is demonstrated by a working environment in which the prestige of the customers and the opportunities for professional growth attract high-quality people and talent, with the aim of making human resources the Company's main asset.

2 • A FAIR AND COMPETITIVE COMPANY

The first principle underlying the conduct of all company personnel is full regulatory compliance with Italian legislation and that of all the countries in which LC3 operates, internal company regulations, the rules of fair competition, good technical and administrative practices, and the principles set out in the Code of Ethics. Under no circumstances may the pursuit of the Company's interests justify conduct that does not comply with the rules referred to above.

At the same time, the Company maintains an ongoing dialogue with the market (customers, competitors and suppliers) in order to constantly improve its offering and seek the best quality/price ratio for its services, optimising its market positioning.

With a view to maintaining its long-term sustainability, LC3 pursues an adequate level of profitability in individual projects/services that can balance expectations regarding service quality and competitive economic conditions for the customer with the return on invested capital.

The Company pays close attention to costs and, more generally, gives particular priority to individual accountability, the elimination of waste and unnecessary activities, and the pursuit of maximum efficiency, including through technology. At the same time, the quality of its personnel and their results-oriented approach ensure maximum productivity.

3 • A PLEASANT AND SAFE WORKPLACE

The working environment provided by LC3 for its personnel is suitable for carrying out the planned activities, as good levels of lighting and air exchange are ensured 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 the lowest possible risk of damage to property or injury to people, providing for the availability of personal protective equipment when necessary.

4.4 **A PLACE WHERE EVERYONE'S PROFESSIONALISM AND SKILLS CAN GROW.**

Skills are the basis of success and, for this reason, the Company aims to create and support them internally by developing a rich and varied career path that can foster the progressive growth of younger employees. Skills development, through on-the-job experience and activities such as training and job rotation, is the fundamental path for professional growth.

This internal growth of employees in terms of role must be based on merit, with clear and transparent rules and assessment processes which, starting from performance levels, seek to consider each person's contribution to the Company's success.

Recruitment practices and employment activities must not contain discriminatory elements such as, for example, geographical origin, religion, gender, marital or maternity 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 everyone who contributes to it. In this sense, the Company pursues and promotes teamwork, in which the final result and the development of talent are a shared asset. The body of knowledge and experience belongs to the Company as well as to individuals and, as such, must be available to everyone as a key element for developing skills and ensuring the effectiveness of actions. Everyone must contribute to creating and maintaining this intangible asset of great value to the Company.

Quality is an approach that must permeate all company activities and must be tangible and visible: in the way an offer is prepared, in courtesy and in relations between colleagues and external parties.

At every level, the Company's fundamental values are to act honestly and fairly, understand and value the diversity referred to above, understand and balance business and personal needs, communicate transparently and, above all, know how to listen.

4.5 **CODE OF ETHICS**

In order to record the Company Pillars described and make them objectively verifiable, the Company incorporated these guidelines into the Code of Ethics, introduced in 2015, which requires prompt reporting to Management whenever anyone becomes aware of any actual or potential breach of the Code.

To facilitate communications from company representatives (directors, statutory auditors and employees) and external collaborators, although it has not yet introduced the organisational, management and control model pursuant to 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 engage in, support or permit any form of harassment or abuse of workers, either in the workplace or in their private lives, and undertakes to ensure that those who have made reports are not subject to retaliation, discrimination or any other form of penalty, thereby ensuring appropriate confidentiality for such persons (unless legal obligations require otherwise).

The Code of Ethics provides for a disciplinary system deemed to form an integral part of employees' contractual obligations pursuant to Articles 2104, 2105 and 2106 of the Italian Civil Code and which may lead to disciplinary action and claims for damages; this constitutes a condition for the Code's effectiveness.

4.6 **WHISTLEBLOWING**

A whistleblowing framework has been established, defining its scope and procedural aspects.

SCOPE

This refers to any report, as defined below, made by senior persons or by persons subject to the direction or supervision of one of the senior persons through the appropriate confidential communication channels made available by the Company for the purposes set out above.

It governs:

- the process of submitting, receiving, analysing, handling and managing reports of unlawful conduct sent by the reporting person (whistleblower);
- the forms of protection for the confidentiality of the reporting person in order to prevent possible retaliation against them.

DESCRIPTION OF THE PROCEDURE

'Reporting Person' means a natural person who may make a report (internal or external, as applicable) concerning a breach relevant under the Decree and who belongs to one of the following categories:

- employees, collaborators, suppliers, subcontractors, and their employees and collaborators;
- freelance professionals, consultants and self-employed workers;
- volunteers and trainees, whether paid or unpaid;
- shareholders or persons performing administrative, managerial, supervisory, control or representative functions (including on a de facto basis);
- former employees, former collaborators or persons who no longer hold one of the positions indicated above;
- persons undergoing selection or a probationary period, or whose legal relationship with the entity has not yet begun.

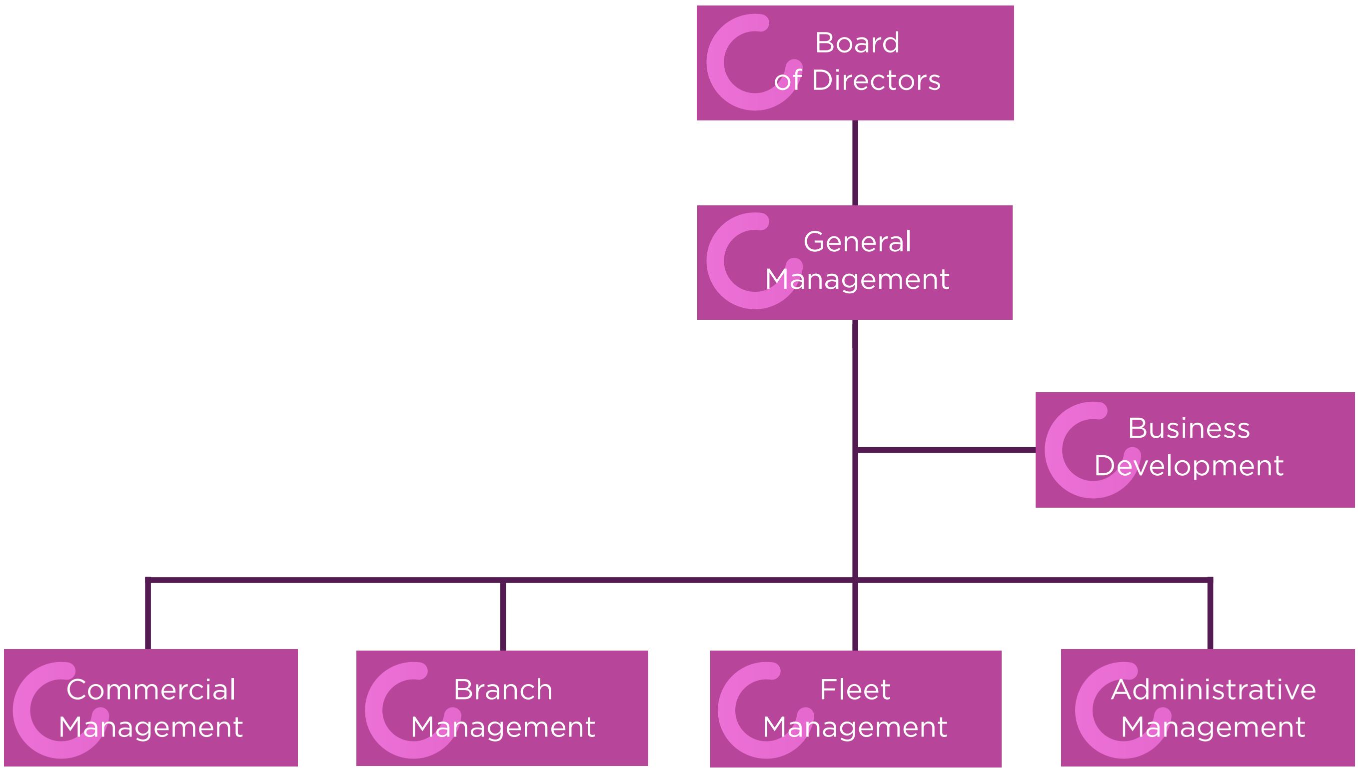
The procedure also protects the identity of 'facilitators': natural persons who assist a reporting person in the reporting process and operate within the same working context.

4.7 **ORGANISATIONAL STRUCTURE**

LC3 has a complex structure operating across several locations and, from an organisational perspective, uses 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 team and consist of the main line and staff functions and the Secretariat/Personnel Office, which manages relations with Waysped and carries out all activities related to resource management through direct relations with the branches, acting as the Company's front end for employees at outlying locations.



The Commercial Department operates across the various transport channels, the main ones being large-scale retail distribution, CONTAINERS, LIQUID FUELS, and TEMPERATURE-CONTROLLED and NON-TEMPERATURE-CONTROLLED LINE services, as well as container storage and warehousing services.

The Branch Department is responsible for managing the branches, both in terms of personnel and all relations with external collaborators, mainly subcontracted hauliers.

The Fleet and Development Departments conduct research and development into the best solutions available on the market for the sectors in which LC3 operates.

The Development Function is also responsible for high-level relations with the main suppliers, involving them in vertical sustainability projects.

The Fleet Department manages the entire vehicle fleet and the technical structure at its disposal together with the Purchasing Function. This department also oversees the workshops distributed throughout the country that serve the branches, as well as the quality and purchasing office.

The Administration Department handles the daily accounting records of company transactions, the management of financial and asset-related commitments and periodic statutory and tax obligations, prepares interim management reports through to the annual financial statements, oversees financial planning, and works with the management control function. The structure includes a centralised unit that also coordinates the local functions based at the various branches.

4.8 COMPANY MACRO-PROCESSES

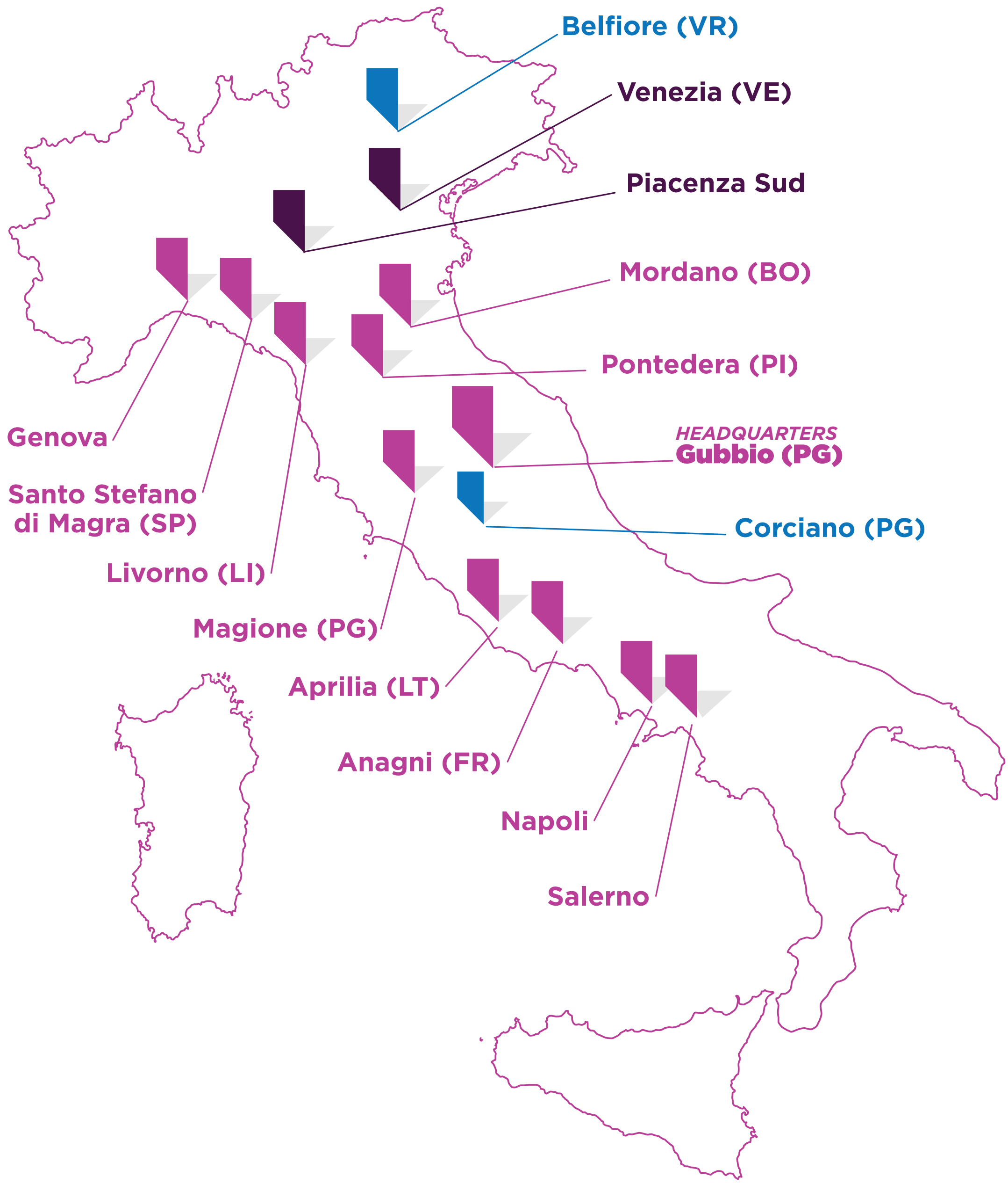
Commercial prospecting and customer outreach	• Market analysis and identification • Customer contact • Customer assessment
Negotiation, customer acquisition and engagement and engagement	• Analysis of customer needs • Service design analysis • Pricing • Customer acquisition • Involvement of the operational function
Service delivery	• Vehicle and ancillary structure allocation and timing definition • Planning and collection • Product warehousing • Planning distribution to the customer • Service closure
Invoicing and collection	• Periodic invoicing • Accounting management • Monitoring of receipts
After-sales support activities	• Management of request changes and exceptions • Customer relationship management

4.9 **GEOGRAPHICAL STRUCTURE**

In addition to the Gubbio Headquarters, each branch has its own traffic office, which provides comprehensive oversight of the main activities involving:

- management of customer orders;
- management of drivers and branch employees;
- management of vehicles and the supporting structure;
- management of local partners.

The branches directly manage human, technical and infrastructure resources and relations with local suppliers. Dedicated parking is provided for all assigned vehicles.



OUR HEADQUARTERS

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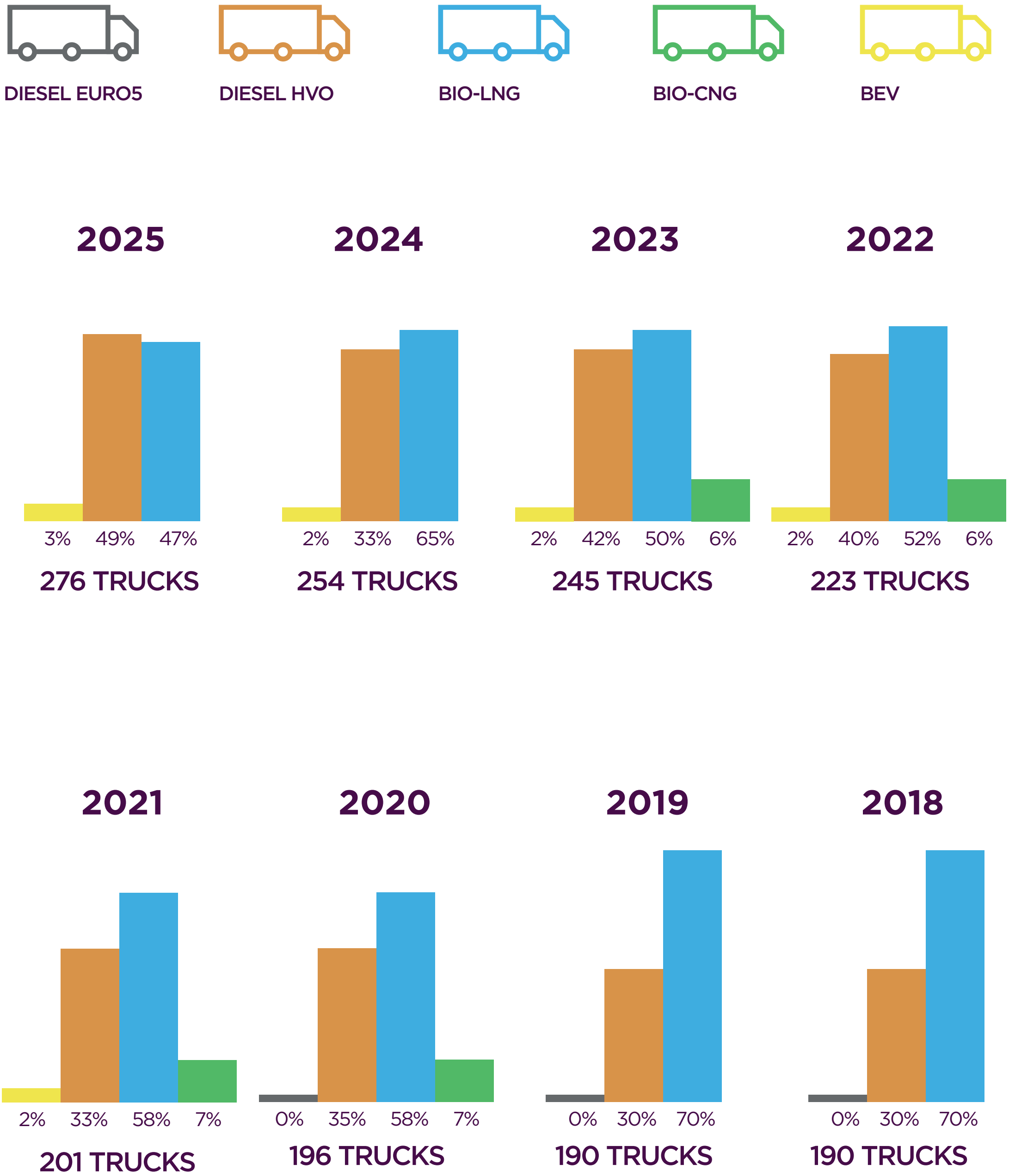
THE SUSTAINABLE FLEET

To date, LC3 has a fleet of 276 trucks, 47% of which are powered by methane gas (LNG – BIO-LNG) and 3% are electric BEVs.

The Company was the first to believe in and invest in LNG as a practical solution for the ecological transition of road freight transport. A pioneering choice which, according to industry experts, represents a valid energy model for meeting the challenge of decarbonisation, combating climate change and improving air quality.



05

WHAT SUSTAINABILITY MEANS FOR LC3 AND THE B.E.S.T. 2030 PROJECT

| GRI 2-2 | GRI 2-8 |

BEST 2030

BETTER EARTH SUSTAINED by TRANSPORT

5.1 **SUSTAINABILITY AT LC3**

2025 was the fourth year of B.E.S.T. 2030, following the conclusion in 2021 of a ten-year journey begun in 2011 under the previous BEST project: ten years in which the Company produced concrete and measurable results. In this document, LC3 Trasporti's sustainability is translated into figures, providing a picture of a Company that achieves excellence in all its areas. Logistics choices, investment strategies, service quality and staff training.

"LC3 was the first Italian company to use LNG vehicles and remains a leader in the sustainable transport sector. With initiative and courage, it was the first to believe in and invest in this technology as a practical solution for the ecological transition of road freight transport. A pioneering choice which, according to industry experts, represents a valid energy model for meeting the challenge of climate change and improving air quality.

Since 2021, with the conclusion of BEST, we have also begun working on the nature of the energy used, deploying biomethane and HVO for internal combustion engines and complementing these sustainable solutions with the first electric vehicles, initially in the hinterlands of major cities and, from 2025, also for medium- and long-haul transport. Following technological developments and increased ranges, we have ACHIEVED broader and less niche use of this technology, which now complements biomethane and HVO, already widely used on the road, to provide an increasingly sustainable service solution."

LOOKING BEYOND

In this document, LC3 sustainability is translated into figures, providing a picture of a Company that achieves excellence in all its areas.

Logistics choices, investment strategies, service quality and staff training.

'Beyond transport.'

THE ROAD TO PROGRESS LIES AHEAD OF US.

At LC3, as pioneers of sustainable transport, we set out on it some time ago.

SINCE 2010, by introducing alternative energy resources. Today, by anticipating what tomorrow's transport world will be: B.E.S.T. 2030 is the path that will guide us over the coming years.

WE WILL FOLLOW MANY PATHS:

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

A CHALLENGE IN WHICH WE WILL PLAY A LEADING ROLE

With concrete objectives, with our best women and men, with the knowledge that we have technology, vehicles and resources to invest, with the pride of being a leading company, but also with the sense of responsibility that comes from playing an active part in a project that goes beyond transport

THE ROAD TO PROGRESS CANNOT BE TRAVELLED ALONE.

B.E.S.T. 2030 is a mission that makes us participants in a global challenge.

We have made a commitment to the environment, anticipating the European Union's mission: to achieve 'zero' emissions by 2040. The Climate Pledge is the project in which we play a leading role together with more than 200 of the world's most important companies.

THE FUTURE OF LC3?
Transporting ideas and solutions, bringing them to companies and the community; delivering them to new generations so that they can make use of them and improve them in turn.

B.E.S.T. 2030 is the journey that will take us to the milestones of the coming years...

Next stop, Paris 2040.

CONCRETE RESULTS:
REDUCTION OF EMISSIONS FROM OUR PROPULSION SYSTEMS.

	147.500.000 KILOMETERS COVERED BY OUR CNG AND LNG VEHICLES
CO_2	**+43.000.000** KG LESS THAN EURO 6 DIESEL
NO_x	**+159.000.000** G LESS FOR EURO 6 DIESEL
PM	**+11.800.000** G LESS FOR EURO 6 DIESEL

	H2 (WtW calculation)	BIO LNG + CNG (WtW calculation)	BEV ELECTRIC (WtW calculation)	HVO (WtW calculation)
CO_2	-100%	-87%	-100%	-90%
NO_x	-100%	-60%	-100%	N.D. FROM SUPPLIER
PM	-100%	-96%	-100%	N.D. FROM SUPPLIER

Source: CNR

The B.E.S.T. 2030 project shifts attention to all components of transport, both technological and organisational, through the adoption of new sustainable forms of energy such as H2, HVO, biomethane and green electricity. LC3's commitment to sustainability takes shape in a project that goes beyond transport and sets important objectives along the road towards zero emissions and all-round sustainability.

ENVIRONMENTAL IMPACT REDUCTION

- CO_2 containment
- PM reduction
- NO_x reduction

CARE FOR HUMAN RESOURCES

- Training and meritocracy
- Health and safety

OPERATIONAL COST SAVINGS

- TCO optimization

JOINING FORCES TO SHARE AND... SUPPORT ONE ANOTHER

We engage constantly with associations at both national and international level in order to remain up to date with best practices and gain ideas for our future developments, and vice versa.

THE SUSTAINABILITY JOURNEY AND DIALOGUE WITH STAKEHOLDERS

Since 2021, LC3 has adopted a reporting system for its activities and actions relating to the three areas of the environment (Environment), the social sphere (Social), understood as actions concerning internal employees, external collaborators, bodies and associations linked to social, welfare and cultural activities, and governance (G), with reference to organisational and control safeguards and the risk management system.

Most of the impacts to which the Company is exposed, and which it may in turn generate for the various classes of stakeholders in the three identified areas, are described in the Sustainability Report in terms of how they arise, their scope of action and, for all those that can be measured, the units of calculation that best represent their scale.

BEST MIX

5.2 B.E.S.T. 2030 TOWARDS THE DECARBONISATION OF HEAVY-DUTY TRANSPORT.

The transition towards the decarbonisation of heavy commercial transport will not have a single distinct solution, but will consist of a mix of applications implementing the best choice according to the characteristics of the service under consideration: the decision will involve selecting both the fuels and the associated technologies.

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

Assessing and understanding the meaning of the advantages and disadvantages of each technology and fuel in every respect gives us a neutral perspective, which considers not only the effectiveness of the technology deployed but also its relationship and correlation with fuels and the other variables involved.

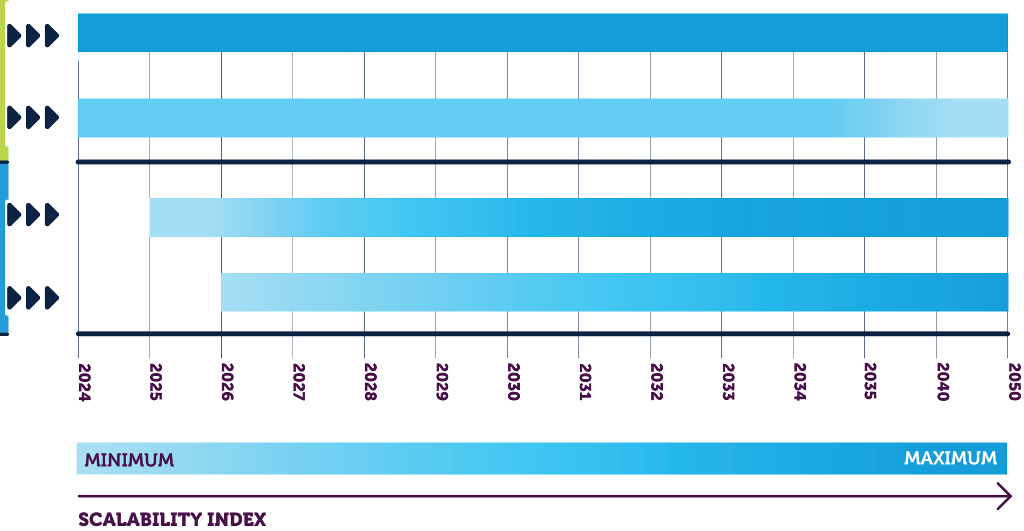
A SUSTAINABLE, FEASIBLE AND MEASURABLE TRANSITION.

Comparison of propulsion technologies. (Well-to-Wheel analysis – WtW)

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

Well-to-Wheel analysis, WtW, literally ‘from the well to the wheel’, makes it possible to compare both energy carriers and energy sources, from their production/extraction through to their use as fuels in heavy-duty vehicles, by means of an energy analysis that quantifies environmental impact over the entire cycle. The primary objective of this analysis is to compare different propulsion technologies and the fuels they use. The comparison is made by measuring the efficiency of the means of transport through the performance of the technology and the fuel or energy carrier it uses, starting from the fuel supply chain emissions through to the direct emissions generated during use.

SUSTAINABLE SYSTEMS	WTW REDUCTION
BIOMETHANE (CNG-LNG)	>-87%
HVO	<=-90%
BEV	<=-100%
HYDROGEN (FCEL - MIX)	<=-100%



In large-scale use

In testing phase

THE WELL-TO-WHEEL SYSTEM IS DIVIDED INTO TWO SUBSYSTEMS:

1. WELL-TO-TANK
WtT, from the well to the tank
DEFERRED EMISSIONS.

2. TANK-TO-WHEEL
TtW, From the tank to the wheel
DIRECT EMISSIONS FROM THE VEHICLE.

EUROPEAN LEGISLATION EMISSIONS LIMITS (TRUCKS)

EU REGULATION 2019/631

YEARS	2030	2035	2040	2050
EMISSIONS REDUCTION	-45%	-70%	-90%	-100%

Data update January 2024

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

In large scale use (BIOMETHANE, HVO) — Currently being tested (BEV, HYDROGEN)

Choosing a **clean primary energy source** can make a major difference when certified through Well-to-Wheel (WTW) analysis. However, the combined use of four solutions can achieve even more.

THE BEST MIX 4 PILLARS

HVO.

THE SIMPLEST TECHNOLOGY, THE MOST SUSTAINABLE DIESEL.

BIOMETHANE. (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

06

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 |

6.1 COMPOSITION, DELEGATED 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 powers to implement and achieve the corporate purposes that are not reserved by law or by the Articles of Association to the Shareholders' Meeting. The ordinary management of the Company is delegated to the Chairman of the Board of Directors, Luigi Ambrosio. The Chairman is assigned the status and duties of Employer pursuant to Article 2, paragraph 1, letter b of Legislative Decree 81/2008. Francesco Venarucci (appointed on 13/04/2017) was confirmed as attorney-in-fact and granted powers to manage workers' health and safety, while complying with Article 16 of Legislative Decree 81/2008 and excluding the functions that may not be delegated pursuant to Article 17 of the same Decree.

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

No board committees are provided for.

The remuneration of the members of the Board of Directors is determined by the Shareholders' Meeting and does not provide for forms of remuneration payable by the Company other than the fee approved for directors. The current Board receives no remuneration.

No remuneration is also provided in relation to the oversight and management of impacts on the environment, the economy and people.

In 2025, the ratio between the remuneration of the Company's highest-ranking management figure and the average total annual remuneration of all employees excluding that person was 3.72. With reference to the ratio of the annual percentage changes in these two amounts, the change was 0.9% for the former and -0.9% for the average total annual remuneration of all employees.

The remuneration of the directors is that approved by the Shareholders' Meeting.

As at 31/12/2025, the Company's governance structure consisted of a five-member Board of Directors and the Board of Statutory Auditors.

COMPOSITION OF THE BOARD OF DIRECTORS

SURNAME	FIRST NAME	POSITION	YEAR OF BIRTH	GENDER
Ambrosio	Luigi	Chairman	15/06/1975	M
Girlanda	Rocco	General Manager	31/01/1966	M
Ambrosio	Vincenzo	Vice-Chairman	05/04/1977	M
Ambrosio	Giuseppina	Director	29/11/1978	F
Ambrogi	Michele	Director	29/06/1986	M

The average age of the Board members is **48.6 years.**

GOVERNANCE COMPONENTS BY AGE GROUP

	2023				2024				2025			
AGE GROUP	MEN	WOMEN	TOTAL	% DIP / TOT. DIP	MEN	WOMEN	TOTAL	% DIP / TOT. DIP	MEN	WOMEN	TOTAL	% DIP / TOT. DIP
< 30 YEARS				0,0			0	0,0			0	0,0
30 - 50 YEARS	1		1	20,0	3	1	4	80,0	3	1	4	80,0
> 50 YEARS	3	1	4	80,0	1	0	1	20,0	1	0	1	20,0
TOT EMPLOYEES	**4**	**1**	**5**	**100**	**4**	**1**	**5**	**100**	**4**	**1**	**5**	**100**

COMPOSITION OF THE BOARD OF STATUTORY AUDITORS

SURNAME	FIRST NAME	POSITION	YEAR OF BIRTH	GENDER
Gallina	Alfredo	Chairman	08/10/1944	M
Bartoletti	Enrico	Standing Statutory Auditor	23/12/1958	M
Pannacci	Massimo	Standing Statutory Auditor	08/01/1971	M

With regard to external assurance, for the 2025 financial year LC3 appointed Ernst & Young S.p.A., a leading international audit firm, to audit the statutory financial statements.

CORPORATE DEVELOPMENTS DURING 2026

Vignali Logistic joins the LC3 Group: continuity, responsibility and sustainable development.

In May 2026, LC3 completed the acquisition of 100% of Vignali Logistic, a long-established transport and logistics company based in the Romagna region, with a particularly significant presence in the agri-food supply chain.

The integration of LC3 and Vignali will progressively enable the two companies to share expertise, operational networks, technologies and organisational capabilities. Future objectives include improving transport planning, increasing vehicle load factors, reducing empty mileage, enhancing process efficiency and developing increasingly accurate systems for monitoring key economic, operational and environmental indicators.

Over time, the transaction may also support the adoption of lower-impact transport technologies and solutions, in line with the innovation and sustainability pathway already undertaken by LC3.

The Company holds ISO 9001:2015 Quality Certification, valid until 2026, which has fostered the development of procedures in many business areas that make it possible to monitor the main processes. LC3 has supplemented this certification with others covering the main company macro-processes, with particular reference to environmental, personnel and supply chain matters (Table 1).

TABELLA 1: MANAGEMENT SYSTEMS IMPLEMENTED AND CERTIFIED	REFERENCE STANDARD	YEAR OBTAINED	YEAR OF LAST RENEWAL	EXPIRY 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 Management System	UNI ISO 45000:2018	2014	2023	2026
Supply Chain Security Management System	ISO 28000:2007	2019	2022	2028

6.2 THE CORPORATE RISK SYSTEM AND RELATED SAFEGUARDS

Due to the sector in which it operates and an external environment undergoing major change and characterised in recent years by exceptional events that have caused serious difficulties for communities and companies, LC3 is exposed to a system of risks with potentially high impact.

For this reason, over time it has established and strengthened a series of safeguards, including with the assistance of external parties, to prevent, mitigate and manage the possible implications of these exposures.

With reference to the main categories, their characteristics and scope are summarised below, followed by the risk management measures identified by LC3:

A • LIABILITY RISKS

Through its subsidiary Waysped and under Management supervision, the Company continues to assess and manage insurance matters, using a qualified broker to analyse the risks connected with and arising from the Company's structure and operations, to identify the most appropriate forms of cover and to manage the related contracts and any claims. To date, the Company has not been held liable for facts or events not covered by insurance guarantees.

Through its subsidiary Waysped, the Company also continued its collaboration with a specialised external organisation in 2025 in order to confirm compliance with regulatory provisions and fulfilment of GDPR privacy requirements, confirming both the organisational model adopted for the protection of personal data and the appointment of a D.P.O. (Data Protection Officer) by assigning the role to an external professional.

In relation to the various aspects connected with the specific nature of its business activities, the Company may be exposed to legal risks of various kinds. The organisational structure adopted, which is continuously being developed, and the organisation and efficiency of the operating structure nevertheless mean that such potential events can be considered among those arising from the normal course of business and the related relations with third parties, and are of limited significance.

B • FINANCIAL RISKS

With regard to financial risk, attention is focused on interest-rate risk and, in particular, on that relating to medium-/long-term financial exposure, given the Company's limited use of the facilities granted for the self-liquidation of trade receivables and the non-use of current-account overdraft facilities.

In this context, the financial policy adopted by the Company has been characterised by the utmost care and prudence, with the aim of appropriately weighing medium-/long-term financial risk.

This approach continued in 2025, with a balanced and careful financing and working-capital management policy capable, on the one hand, of meeting the financial requirements of operations and, on the other, of maintaining a stable relationship with the banking system.

The risk associated with trade receivables is mitigated as far as possible through their continuous oversight and monitoring, including the production of periodic receivables ageing reports. In this regard, for several years the Company has used specific software dedicated to these functions in order to optimise the operations of its administrative structure.

During the financial year, the Company entered into fifteen finance lease agreements and six operating lease agreements, as already stated in the relevant paragraphs of the notes to the financial statements, of which nine were at a fixed nominal rate and twelve at a variable nominal rate.

C • CREDIT RISK

This is the risk that one of the parties involved in a transaction concerning a financial instrument causes a financial loss to the other party by failing to meet an obligation. The Company has adequate safeguards in place in relation to this exposure.

The risk associated with trade receivables is mitigated as far as possible through their continuous oversight and monitoring, including the production of periodic receivables ageing reports. In this regard, for several years the Company has used specific software dedicated to these functions in order to optimise the operations of its administrative structure.

D • OPERATIONAL RISKS, INCLUDING THOSE RELATED TO THE OTHER TYPES OF EXPOSURE DESCRIBED

In addition to the categories of risk described above, the Company, like all businesses, is exposed to operational risks, namely malfunctions and impacts relating to processes, information systems and human behaviour. In this respect, LC3 has established a series of procedures, controls and responsibilities within the hierarchical chain and the Company's authorisation processes, which also refer to the Code of Ethics. The Code identifies guidelines intended to ensure that the Company and those acting on its behalf remain compliant.

These include procedures and measures for the protection of personnel, vehicles, premises and other assets owned or held by the Company for which it may be held liable. Reference is made, among other things, to the certifications held and the related procedures and monitoring systems, as well as to the corporate roles and responsibilities that ensure supervision, within the applicable rules, of the proper functioning of company management.

6.3 THE RISK MANAGEMENT SYSTEM

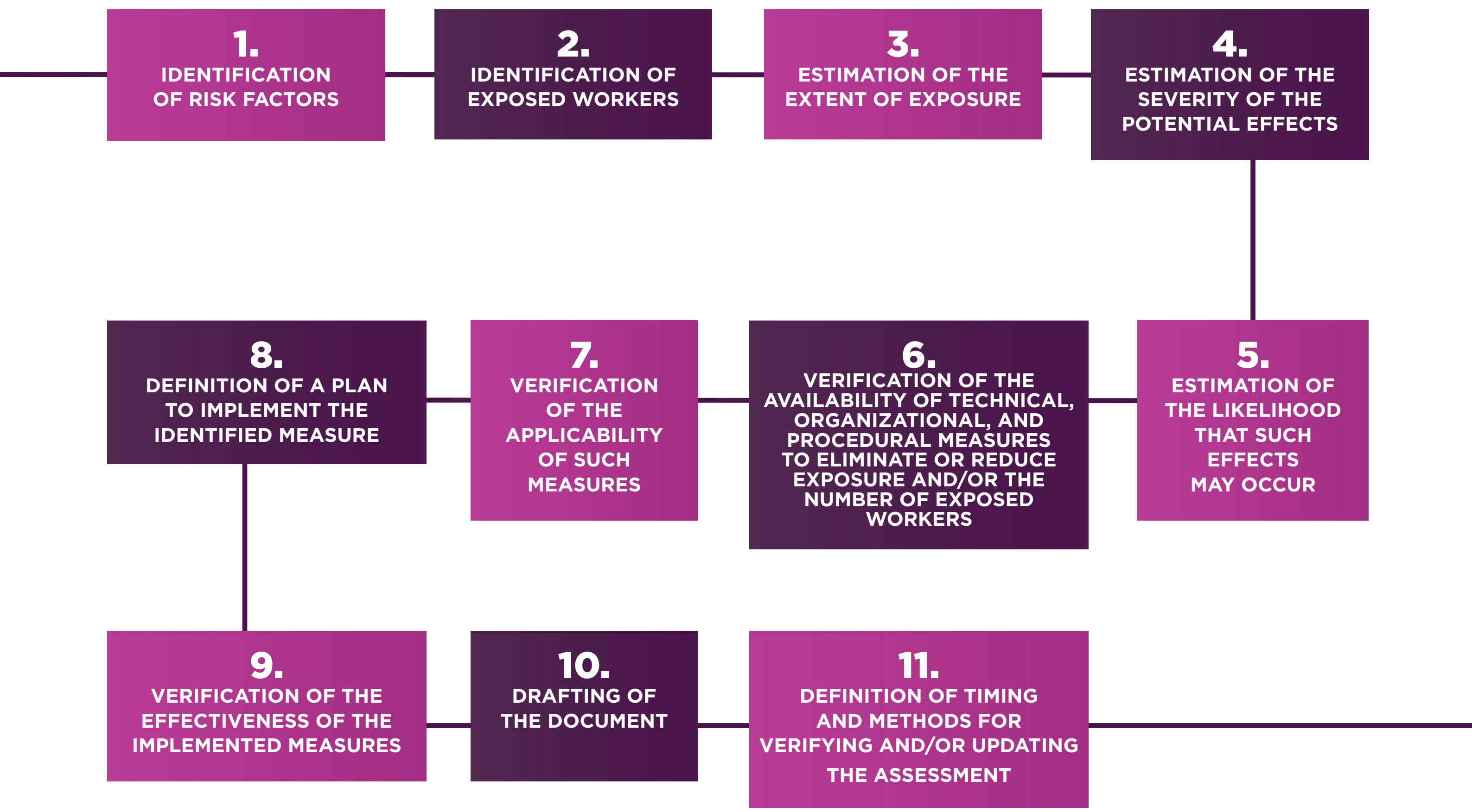
LC3 complies with the provisions of Legislative Decree 81/2008 on Health and Safety. Since 2009, it has implemented management systems in this area, becoming one of the first road hauliers in Italy to obtain certification under the SSA code of practice (Road Transport Safety Management System). This certification was discontinued in 2015 in favour of OHSAS 18001:2017, which was subsequently replaced by ISO 45001 in 2021.

In addition to safety certifications, LC3 obtained ISO 9001 and ISO 14001 certifications, followed in 2018 by ISO 28000:2007 certification applied to third-party container transport of various products and furnishing items, as well as the weighing process for containers intended for international transport by sea and rail.

The review of the occupational health and safety management system, necessary to assess its effective implementation and effectiveness, is carried out through monitoring activities, measurements, audits, and the observation and analysis of accidents, injuries and hazardous situations, both internally and by external certification bodies (current certifier: SQS).

LC3 has mapped all risks arising from its work activities in collaboration with the Occupational Physicians, Supervisors and Workers' Safety Representatives (RLS). This mapping enabled a precise risk assessment aimed at reducing or eliminating risks where possible, selecting technological upgrades for the equipment used and identifying PPE suited to the Company's work activities. The Risk Assessment was prepared and shared with all of the Company's occupational roles.

RISK ASSESSMENT AND OVERSIGHT PROCESS



FLOW OF RISK-ASSESSMENT ACTIVITIES

All activities required to comply with the obligations of Legislative Decree 81/2008 are carried out directly by the Gubbio headquarters.

The Supervisor responsible for the operational management of the site supports the Employer and the RSPP in carrying out activities related to Legislative Decree 81/2008, reporting any critical issues and assisting them with organisation (scheduling medical examinations, scheduling training courses and managing PPE).

NUMBER OF INTERNAL AUDITS AND MANAGEMENT SYSTEM INSPECTIONS	2023	2024	2025
INTERNAL MANAGEMENT SYSTEM AUDITS	1	1	1

6.4 COMPANY FUNCTIONS INVOLVED IN OCCUPATIONAL HEALTH SURVEILLANCE AND THEIR RESPONSIBILITIES

THE VALUE OF HEALTH

The RSPP is responsible for:

- monitoring the expiry dates of medical examinations and organising examinations at least three months before they are due;
- informing the traffic office of the names of the persons who must undergo a medical examination;
- requesting the fitness-for-work assessment from the Occupational Physician;
- delivering the fitness-for-work assessment to the payroll office in the event of full fitness, or directly to the worker in the event of fitness, fitness subject to restrictions, temporary restrictions or suspension.

The Traffic Office is responsible for:

- on the basis of the instructions and list of workers provided by the RSPP, notifying workers through WhatsApp messages sent to their company phones;
- waiting for/following up with the driver to confirm whether or not they are available on the date indicated for the examination;
- informing the RSPP of the driver's confirmation or request to reschedule the appointment with the Occupational Physician.

If the Traffic Office cannot be contacted, the Site Supervisor is responsible for informing the RSPP of the driver's confirmation or request to reschedule the appointment with the Occupational Physician.

The driver is responsible for:

- confirming or declining the appointment with the Occupational Physician on the date proposed by the RSPP;
- attending the medical examination if confirmed;
- notifying the Traffic Office or the Supervisor if unable to attend the appointment, even after confirming it.

The Occupational Physician is responsible for:

- examining the worker;
- informing the RSPP of any need to subject other categories of workers to occupational health surveillance examinations;
- informing the worker, during the examination, of the identified health risks and recommending the resulting conduct;
- promptly informing the RSPP of the outcome of the examination and any restrictions;
- proposing, in agreement with the RSPP, the procedures deemed necessary to modify and/or adapt the duties of the worker concerned in line with the restrictions;
- informing the RSPP or ASPP if the worker fails to attend the examination.

For new hires, the medical examination must be carried out before work begins.
All communications to workers, of any kind, relating to Legislative Decree 81/2008 are the sole responsibility of the RSPP. The RSPP:

- receives employees' fitness-for-work assessments from the Occupational Physician and communicates them to the employees concerned;
- organises medical examinations and, with the support of logistics personnel, invites workers to attend on the scheduled dates;
- organises the mandatory training courses that workers are required to attend;
- purchases PPE and supplies it to the Piacenza site.

Positive fitness-for-work assessments are delivered together with the payslip. After signing the assessment, the employee returns it to the office together with the signed copy of the payslip. Assessments involving fitness subject to restrictions, temporary suspension or unfitness are communicated directly by the RSPP.

In the event of fitness subject to restrictions, temporary suspension or unfitness, the RSPP will issue service orders/communications concerning the management of the employee's duties in accordance with the outcome of the medical examination. In addition to the driver concerned, these service orders/communications will be sent to the Traffic Office and the Site Supervisor, who will be responsible for monitoring compliance with their contents.

6.4 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, with powers conferred by the Articles of Association and specific powers delegated to Chairman Luigi Ambrosio and General Manager Rocco Girlanda, is vested with all powers. However, to date no specific responsibilities have been delegated for developing, approving and updating the organisation's statements of purpose, values or mission, strategies, policies and objectives relating to sustainable development, or for overseeing impacts on the economy, the environment and people. The guidelines for this journey are in any event shared and also set out in the sections entitled: 'Letter to stakeholders and shareholders', 'Mission and Vision', and 'What sustainability means for LC3 and the B.E.S.T. 2030 Project'.

Oversight of the organisation's due diligence and other processes for identifying and managing impacts, as well as the review and approval of the information reported and the analysis of the work carried out, including material topics, are the responsibility of General Manager Rocco Girlanda. In the preparatory analysis activities, he involves the first level of management and the main stakeholders (see the section 'Impact assessment and materiality analysis').

No specific Board Induction sessions on this topic are currently planned. Since 2021, the Company has prepared the Sustainability Report with the Board of Directors involved in its analysis and approval.

With regard to assessing the performance of the highest governance body in overseeing the management of impacts on the economy, the environment and people, a measurement system has not yet been established.

The Company has adopted a Code of Ethics and selection procedures that expressly provide for respect for the individual and diversity. It has not currently defined and formalised a specific responsible-business-conduct policy, and therefore the integration of commitments into such a policy cannot yet be discussed.

The Company has processes and safeguards for collecting and managing complaints from users/customers, as well as customer-satisfaction monitoring systems. The resulting statistics and evidence are used to implement remedial actions and mitigate impacts that have occurred.

6.5 CONFLICTS OF INTEREST

| GRI 2-15 |

Ambrosio Investments Holding S.p.A. holds 37.50% of the share capital, Andromeda S.r.l. holds 37.50%, while Director Michele Ambrogi holds 25.00%.

The positions held by the Company's directors are set out below:

a. Chairman Luigi Ambrosio holds the following positions:

1. Chairman of the Board of Directors of Vignali Logistic Service Provider 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 Holding S.R.L.;
5. Sole Director of Fratelli Ambrosio S.R.L.;
6. Member of the Board of Directors of Banca Popolare Commerciale S.P.A.;
7. Deputy 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.);
9. Member of the Board of Directors of Waysped Gruppo AT2 Logistica Soc. Cons. a responsabilità limitata;
10. Deputy Chairman of the Board of Directors of Hera Soc. Coop. Soc.;
11. Director of LC3 Logistics S.P.A.

b. Director Michele Ambrogi holds the following positions:

1. Member of the Board of Directors of Albaron Park S.r.l.

c. Director Rocco Girlanda was appointed General Manager of LC3 under a specific power of attorney and holds the following positions:

1. Director of Waysped Gruppo AT2 Logistica Soc. Cons. a responsabilità limitata;
2. Director of Icotrans Srl;
3. Director of Belsi Srl.

d. Vice-Chairman Vincenzo Ambrosio holds the following positions:

1. Chairman of the Executive Board of Consorzio Servizi Ambrosio;
2. Director of Vignali Logistic Service Provider S.R.L.;
3. Chairman of the Board of Directors of U.T.M. Logistica e Trasporti S.P.A.;
4. Director of Henosis Holding S.R.L.;
5. Director of Trasporti Belsi Italia S.R.L.;
6. Deputy Chairman of the Board of Directors of MPF;
7. Deputy Chairman of the Board of Directors of Mons. Guerino Bossone ETS;
8. Sole Director of Itaca S.R.L.;
9. Sole Director of Andromeda S.R.L.

e. Director Giuseppina Ambrosio holds the following positions:

1. Member of the Board of Directors of U.T.M. Logistica e Trasporti S.P.A.;
2. Director of Vignali Logistic Service Provider S.R.L.;
3. Member of the Board of Directors of Consorzio Servizi Ambrosio;
4. Chairman of the Board of Directors of Icotrans S.R.L.

07

THE STAKEHOLDER SYSTEM AND VALUE DISTRIBUTION

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

LC3 operates within a system of stakeholders, namely parties that have an interest in the Company and that in turn influence its results and market positioning.

Since its establishment, the Company has pursued a sustainability process that has translated into investments and strategic partnerships with both suppliers and customers.

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

In its materiality analysis, LC3 focused on the priority stakeholders considered strategic to achieving the objectives set out above.

These include the Company's customers, whose views are addressed in another section of this document; business partners, which in LC3's vision represent one of the fundamental levers for implementing the continuous improvement of human relations and internal and external processes that underpins the Company's operations; suppliers, a central element of the supply chain leading to the end customer; and internal resources, which are crucial to achieving short- and medium-/long-term objectives.

In this regard, employees were among the first stakeholders considered. They represent one of the Company's most important intangible assets and will be the focus of significant investment in the coming years, both in training and in expanding diversity, in order to enrich skills and create a stimulating environment capable of generating successful outcomes for everyone.

Alongside employees, LC3 has placed its business partners at the centre of attention. Within the Company's value chain, these are represented by major automotive companies and utilities with which LC3 has, over time, tested pioneering and innovative solutions aimed at reducing fuel consumption and making environmental emissions cleaner and less harmful. Through these partnerships, LC3 acts as a lever for innovation and sustainable development. As will be seen below, the introduction of these discontinuities has a major impact on the entire supply chain, influencing the practices of some of the most important large-scale retail players.

The fundamental attention that LC3 devotes to its customers, also thanks to the expertise and partnership spirit demonstrated, enables the Company to jointly develop increasingly customised initiatives and service performance within a win-win logic and with benefits for both parties.

Another central aspect of LC3's supply chain is represented by the partners that strengthen and supplement the Company's fleet, a central element of the supply chain leading to the end customer.

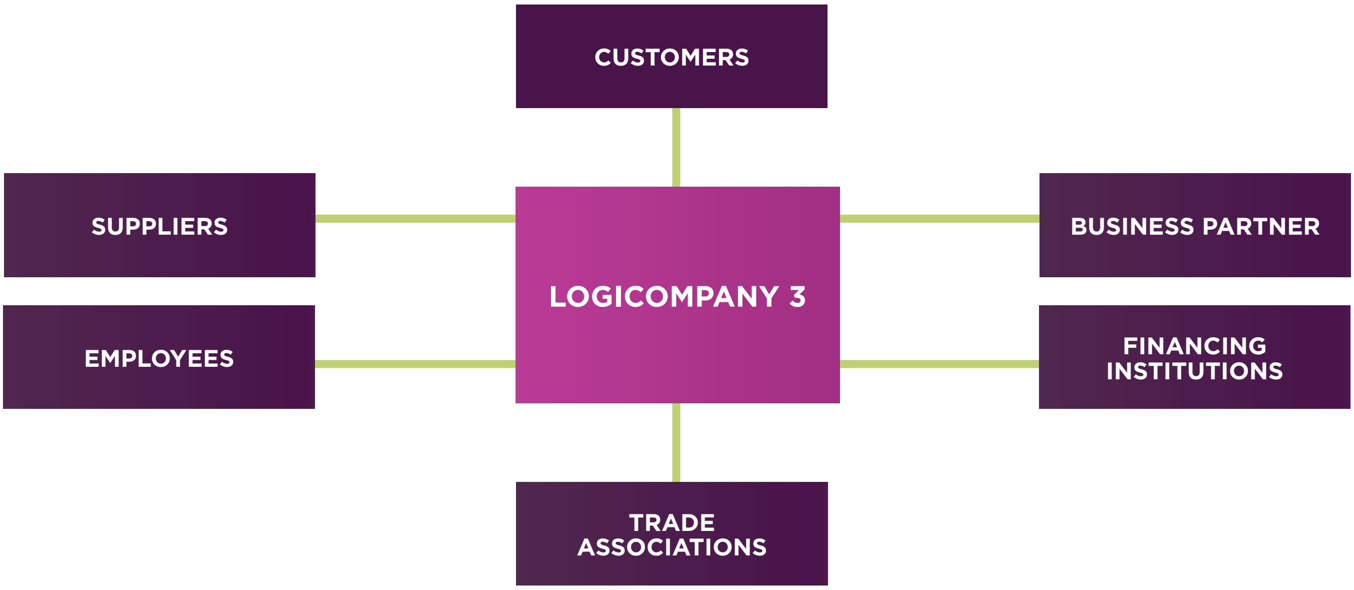
Considerable work has been carried out with them to build awareness and convergence towards strategic objectives and operating methods. This alignment process is implemented through the systematic approach adopted by LC3 in its operations with suppliers and is then translated into a series of concrete and important initiatives guaranteed by the Company to support their activities, optimise the economies of scale arising from the network surrounding LC3 and strengthen their loyalty.

The other stakeholders considered are the Company's other suppliers, for whom a qualification and monitoring process has been established to highlight their social and environmental impact and with whom LC3 aims to create long-term partnerships, including through support actions described in other sections of this document.

The financing institutions that provide the Company with the necessary financial resources, in addition to those generated by business operations, are also important to the Company.

The stakeholder map is shown below.

COMPANY STAKEHOLDER MAP



Finally, but no less importantly, LC3 participates in FEDIT as a trade association and in other associations that operate on specific issues at various levels and represent an important lever for sector development and relationships. In alphabetical order: Drive Sweden, Fondazione per lo Sviluppo, NGV Italy, Osservatori POLIMI and The Climate Pledge.

The ability to generate economic value is an essential prerequisite for achieving this result.

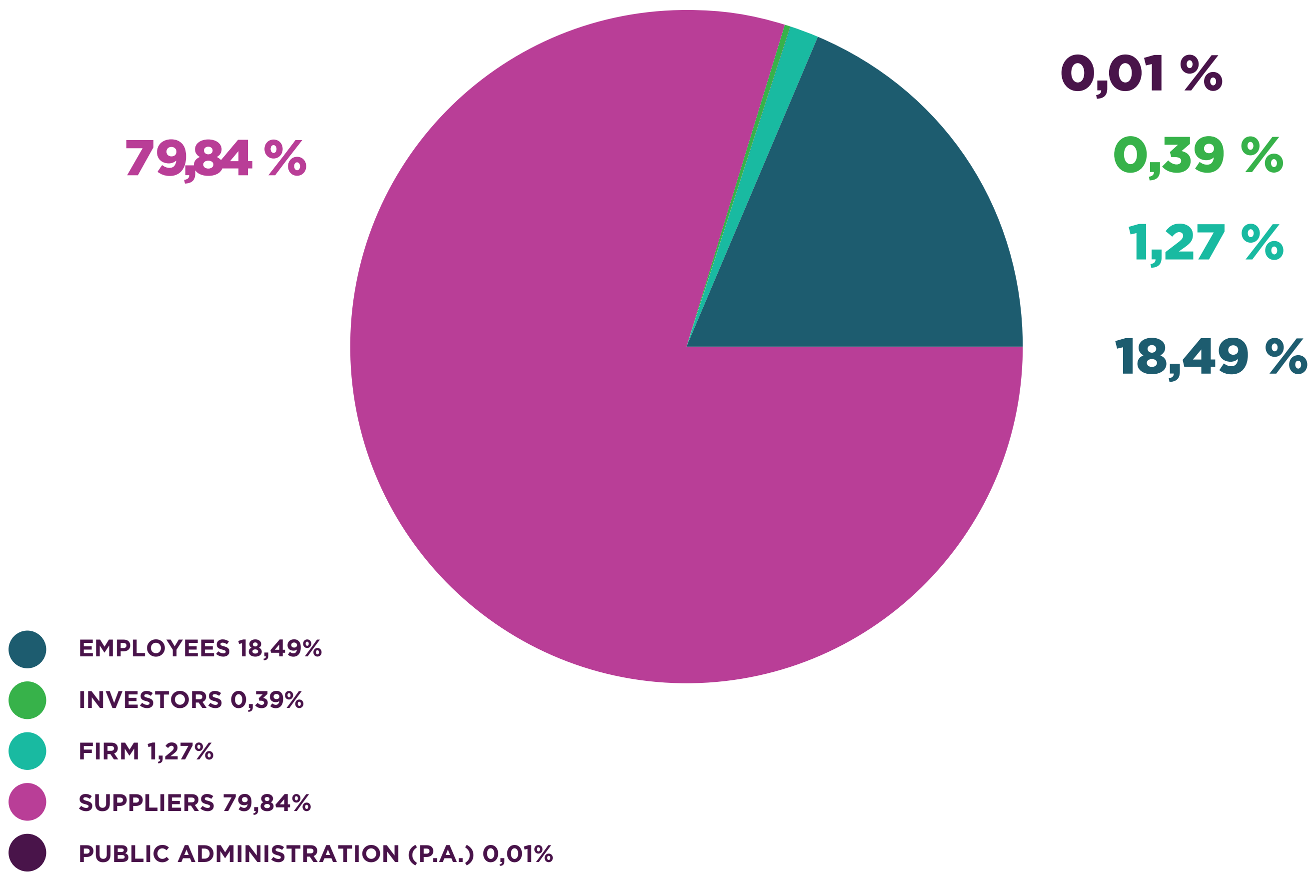
An analysis of LC3's results over the last two years shows a significant improvement in economic performance, with an increase in sales revenue and an improvement in net profit.

RECLASSIFIED INCOME STATEMENT	2023	2024	VAR 24/23%	2025	VAR 25/24%
REVENUE FROM SALES AND SERVICES	93.626.922	101.999.482	8,94%	113.066.984	10,85%
EXTERNAL COSTS	-72.251.771	-80.536.106	11,47%	-91.985.827	14,22%
VALUE ADDED	21.375.151	21.463.376	0,41%	21.081.157	-1,78%
LABOUR COSTS	-15.566.542	-18.286.289	17,47%	-19.012.493	3,97%
GROSS OPERATING MARGIN	5.808.609	3.177.087	-45,30%	2.068.664	-34,89%
NON-CORE INCOME AND EXPENSES	439.747	502.952	14,37%	2.394.874	376,16%
DEPRECIATION, IMPAIRMENT LOSSES AND OTHER PROVISIONS	-2.814.646	-2.778.122	-1,30%	-2.765.746	-0,45%
OPERATING PROFIT	3.433.710	901.917	-73,73%	1.697.792	88,24%
FINANCIAL INCOME AND EXPENSES	-259.928	-320.253	23,21%	-405.795	26,71%
PROFIT FROM ORDINARY ACTIVITIES	3.173.782	581.664	-81,67%	1.291.997	122,12%
INCOME TAXES	-158.422	338.639	-313,76%	13.039	-96,15%
NET PROFIT	3.015.360	920.303	-69,48%	1.305.036	41,81%

Given these conditions, the Company was able to generate slightly higher value added, namely wealth net of the costs incurred to purchase the goods/services directly used in its activities. Personnel and suppliers benefited from this to a limited extent

VALUE DISTRIBUTION	2023	2024	VAR 24/23%	2025	VAR 25/24%
REVENUE FROM SALES AND SERVICES	93.626.922	101.999.482	8,94%	113.066.984	10,85%
OTHER REVENUE AND INCOME	4.787.946	3.533.263	-26,21%	3.535.456	0,06%
PURCHASES OF GOODS	9.392.058	-9.833.741	4,70%	-9.871.403	0,38%
VALUE ADDED	89.022.810	95.701.028	7,50%	106.731.037	11,53%
VALUE RETAINED	3.981.752	-3.915.854	-1,66%	-3.906.328	-0,24%
VALUE TO BE DISTRIBUTED	85.041.058	91.785.174	7,93%	102.824.709	12,03%
DISTRIBUTION TO PERSONNEL	15.566.542	-18.286.289	17,47%	-19.012.493	3,97%
DISTRIBUTION TO SUPPLIERS	66.040.806	-72.594.944	9,92%	-82.114.424	13,11%
DISTRIBUTION TO FINANCING INSTITUTIONS	259.928	-320.253	23,21%	-405.795	26,71%
DISTRIBUTION TO PUBLIC ADMINISTRATION	158.422	338.639	-313,76%	13.039	-96,15%
DISTRIBUTION TO THE COMPANY	3.015.360	920.303	-69,48%	1.305.036	41,81%

DISTRIBUTION OF VALUE AMONG STAKEHOLDERS IN 2025



08

IMPACT ASSESSMENT AND MATERIALITY ANALYSIS

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

For the purposes of preparing the fourth Sustainability Report, as stated in the 'Methodological Note' chapter, during 2025 LC3 reviewed its materiality analysis by carrying out the preliminary phases required by the standard and following the prescribed process for defining material topics.

In particular, the following phases were revisited:
a. understanding the context and the organisation;
b. identifying potential and actual impacts;
c. assessing the significance of impacts;
d. prioritising the most significant impacts to be reported.

The Company revalidated the actual and potential, positive and negative, expected and unexpected, reversible and irreversible impacts of its processes and activities in the three areas provided for by GR3—environment, economy and people—including through the involvement of key stakeholders and company contacts for each sector.

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

The definition of these topics is the result of an analysis of processes, the sector in which the Company operates and the services provided within the framework of its vision and mission. All these aspects are framed and summarised in this document. The process and results that led to the material topics were supervised, reviewed and approved by General Manager Rocco Girlanda.

The material topics identified by LC3, based on the results of the impact assessment, are as follows:

1. Human resource development and training: the design and implementation of initiatives aimed at developing skills, improving social life within the Company and enhancing the balance between the working environment and private life.
2. Worker health and safety: the establishment and monitoring of systems to protect workers' health at work through prevention and protection devices and tools, the safety of workplaces and vehicles used, controls over materials handled, and safeguard and crisis-management procedures and protocols.
3. Business partnerships and innovation: the promotion and development of collaborations with major automotive operators and energy players to support and implement design initiatives and the application of new solutions aimed at improving the environmental-impact performance of the vehicles used.
4. Sustainable and responsible supply chain: the development of a comprehensive partnership relationship with supply-chain suppliers, including through initiatives supporting and optimising their management activities, creating a distinctive 'LC3 approach' that is always aimed at improving the quality of service to the end customer.
5. Environmental protection: the design and implementation of all actions and safeguards aimed at reducing LC3's environmental impact, both in its core logistics activities and in supply-chain processes upstream and downstream of transport.
6. Service quality: the continuous pursuit of customer satisfaction by responding promptly and appropriately to requests and constantly seeking new solutions that can improve the performance of their production supply chains.

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

The impact assessment for each material topic is shown below

MATERIAL TOPICS	DESCRIPTION	IMPACTS	CHARACTERISTICS	SIGNIFICANCE	GRI
Business partnerships and innovation	LC3 has long implemented various forms of partnership with its suppliers and customers in order to reduce the impact of its vehicles, improve customer service and reduce the risk of accidents for its drivers and personnel in general	Improved customer safety	Positive Potential	Moderate	416
		Reduction of emissions	Positive Actual	Significant	305
		Improved personnel safety	Positive Potential	Significant	403
Environ-mental protection	In carrying out its activities, whether directly, through its suppliers or towards customers, the Company constantly pursues the reduction of emissions, improvements in their quality and the containment of consumption and waste	Impact of emissions	Negative Actual	Significant	305
		Reduction of waste and consumption	Positive Actual	Moderate	302 306
Service quality	LC3 pursues the continuous improvement of customer service by acting on transport and delivery efficiency, flexibility in responding to customer needs and a proactive response to those needs	Damage to customers' goods	Negative Potential	Significant	NO GRI
		Damage to the safety of products supplied to customers	Negative	Moderate	416
Occupa-tional health and safety	The Company implements procedural and monitoring systems for the activities of personnel at its sites, and especially drivers, including through processes aimed at improving driving style	Potential accidents	Negative Potential	Highly Significant	403
		Risks to customer safety	Negative Potential	Moderate	416
		Potential financial losses for the Company	Negative	Rilevanti	NO GRI
Personnel development and training	LC3 aims to significantly strengthen the abilities and skills of its personnel, enabling them to meet new professional challenges and customer requirements, while also improving the working environment	Need to strengthen personnel abilities and skills	Negative Actual	Moderate	403 404
Sustainable and responsible supply chain	The Company focuses its efforts on ensuring the reliability of its supply-chain suppliers, initially verifying and subsequently monitoring their compliance with environmental-impact and service-continuity requirements, including by supporting them and building their loyalty	Potential impact of vehicle suppliers on transport safety and the continuity of customer relations and supplies	Negative Potential	Significant	414
		Environmental impact of suppliers	Negative Potential	Significant	308

09

HUMAN RESOURCE 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 OVERVIEW OF THE COMPANY'S WORKFORCE

The Company has a workforce of 339 people, comprising 328 men and 11 women. In terms of employment category, there are 2 executives, 2 middle managers, 20 office employees and 315 blue-collar workers. Compared with 2024, the workforce increased by 5.8%.

All personnel are covered by the Transport Sector National Collective Labour Agreement (CCNL), except for executives, who are covered by the relevant executive contract.

Also in view of the predominant activities connected with transport and travel, the number of women is rather limited, although it is growing slightly.

TOTAL NUMBER OF EMPLOYEES BY EMPLOYMENT CATEGORY 2023

	2023				2024				2025			
	MEN	WOMEN	TOTAL	% DIP / TOT. DIP	MEN	WOMEN	TOTAL	% DIP / TOT. DIP	MEN	WOMEN	TOTAL	% DIP / TOT. DIP
EXECUTIVES	2		2	0,7	2		2	0,6	2		2	0,6
MIDDLE MANAGERS	2		2	0,7	2		2	0,6	2		2	0,6
OFFICE WORKERS	15	4	19	6,4	16	4	20	6,1	16	4	20	5,9
OPERATIONS WORKERS	271	4	275	92,3	298	5	303	92,7	308	7	315	92,9
TOTAL EMPLOYEES	**290**	**8**	**298**	**100**	**318**	**9**	**327**	**100**	**328**	**11**	**339**	**100**

In terms of age, the two executives are evenly distributed between the 30–50 and over-50 age groups; both middle managers are over 50; and blue-collar workers are mainly in the 30–50 age group, accounting for almost 52% of the total in that category.

TOTAL NUMBER OF EMPLOYEES BY AGE GROUP AND EMPLOYMENT CATEGORY

	AGE GROUPS	2023			2024			2025		
		MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
EXECUTIVES	< 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 MANAGERS	< 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
OFFICE WORKERS	< 30 YEARS	2	1	3	1	1	2	2	1	3
	30 - 50 YEARS	7	2	9	10	2	12	9	1	10
	> 50 YEARS	7	1	8	5	1	6	4	2	6
OPERATIONS WORKERS	< 30 YEARS	20	0	20	27	2	29	26	2	28
	30 - 50 YEARS	165	2	167	171	3	174	171	5	176
	> 50 YEARS	87	0	87	100	0	100	112	0	112
TOTAL		**292**	**6**	**298**	**318**	**9**	**327**	**328**	**11**	**339**

The composition of personnel by contract type is particularly noteworthy: 96.76% of personnel have permanent contracts, while 11 employees had fixed-term contracts as at 31/12/2025.

TOTAL PERSONNEL BY CONTRACT TYPE

	2023				2024				2025			
	MEN	WOMEN	TOTAL	%	MEN	WOMEN	TOTAL	%	MEN	WOMEN	TOTAL	%
PERMANENT PERSONNEL	292	5	297	99,66	315	9	324	99,08	317	11	328	96,76
(OF WHOM) PART-TIME PERSONNEL	0	0	0	0	0	0	0	0	0	0	0	0
FIXED-TERM PERSONNEL	0	1	1	0,34	3	0	3	0,92	11	0	11	3,24
PERSONNEL ON PROFESSIONAL APPRENTICESHIP CONTRACTS	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	**292**	**6**	**298**	**100%**	**318**	**9**	**327**	**100%**	**328**	**11**	**339**	**100%**

There is only one non-employee worker, a 50-year-old man.

The Company's workforce includes one person with a disability.

NUMBER OF EMPLOYEES BELONGING TO PROTECTED CATEGORIES

	2023	2024	2025
PROTECTED CATEGORIES (ARTICLE 18, PARAGRAPH 2, LAW 68/99)	0	0	0
PERSONS WITH DISABILITIES	1	1	1
TOTAL	**1**	**1**	**1**

9.2 HUMAN RESOURCE MANAGEMENT AND DEVELOPMENT

LC3 has a diverse workforce in which vehicle drivers perform a central role. In its Best 2030 Programme, the Company included personnel skills development among its three central themes and has already introduced a procedure for forecasting training needs based on the required skills identified through periodic assessments carried out by department managers.

When assessing the needs associated with different positions, the Company considers either recruiting an external person or developing employees already working for the Company. In the latter case, the training initiative is organised and its effectiveness is subsequently assessed.

The use of external candidates is governed by a procedure that begins with a meeting with managers to identify the needs for strengthening organisational units, followed by a documented process covering the various phases and the related administrative activities. It is important to emphasise that, at this stage, the Company's formal procedures (Personnel Administration Management, Rev. 29/06/2018), in line with the Code of Ethics, specifically require verification of the characteristics of the new recruit, prohibiting any form of child labour and/or, during the preliminary placement stage of a school internship, the employment of young people at night or their exposure to situations that are hazardous or harmful to their physical and mental health and development, both inside and outside the workplace. With regard to the prevention and monitoring of child labour, the Company has adopted a specific procedure (Procedure against Child Labour, Rev. 30/11/2017), also in line with the policies of one of its major international customers.

Again in line with the Code of Ethics, the Company declares that it neither adopts nor supports any form of discrimination regarding remuneration, access to training, promotion, dismissal or retirement of personnel, nor interferes with the exercise of personnel rights. It follows principles and practices and meets related needs while avoiding any situation that could give rise to discrimination.

All personnel are formally prohibited, under penalty of the appropriate disciplinary sanctions provided for by the National Collective Labour Agreement, from engaging in any threatening, offensive, exploitative or sexually coercive conduct, including gestures, language or physical contact, both inside and outside Company premises.

An analysis of incoming and outgoing personnel movements shows an increase in both compared with the previous year.

DEPARTURES AND OUTBOUND TURNOVER RATE BY GENDER AND AGE GROUP

	AGE GROUPS	2023			2024			2025		
		MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
HIRING AND TERMINATIONS										
PERSONNEL HIRED	< 30 YEARS	8	0	8	22	2	24	15	0	15
	30 - 50 YEARS	39	3	42	69	1	70	62	2	64
	> 50 YEARS	16	1	17	30	0	30	24	0	24
TOTAL		**63**	**4**	**67**	**121**	**3**	**124**	**101**	**2**	**103**
NUMBER OF EMPLOYEES WHO LEFT										
PERSONNEL WHO LEFT	< 30 YEARS	5	0	5	10	0	10	10	0	10
	30 - 50 YEARS	36	1	37	19	0	19	55	1	56
	> 50 YEARS	17	0	17	60	1	61	25	0	25
TOTAL		**58**	**1**	**59**	**89**	**1**	**90**	**90**	**1**	**91**
TOTAL TERMINATIONS										
RETIREMENT		0	0	0	0	0	0	0	0	0
VOLUNTARY RESIGNATIONS		47	0	47	69	1	70	81	1	82
DISMISSALS		10	1	11	19	0	19	9	0	9
OTHER (TRANSFER TO OTHER COMPANIES, INCAPACITY FOR WORK)		1	0	1	0	0	0	0	0	0
INBOUND TURNOVER RATE		17,85%	1,34%	**19,19%**	29%	0,02%	**29,02%**	30,79%	0,61%	**31,40%**
OUTBOUND TURNOVER RATE		19,46%	0,34%	**19,80%**	31,80%	0,01%	**31,81%**	27,44%	0,30%	**27,74%**

An analysis of total training hours by employment category and gender shows a significant reduction compared with 2024. In terms of total hours provided, the highest concentration was among blue-collar workers.

TOTAL EMPLOYEE TRAINING HOURS BY EMPLOYMENT CATEGORY AND GENDER

	2023			2024			2025		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
EXECUTIVES	0	0	0	0	0	0	0	0	0
MIDDLE MANAGERS	0	0	0	0	0	0	0	0	0
OFFICE WORKERS	16	0	16	44	12	56	24	12	36
OPERATIONS WORKERS	1.503	32	1.535	2.787	69	2.856	2.049	66	2.115
TOTAL	**1.503**	**32**	**1.535**	**2.831**	**81**	**2.912**	**2.073**	**78**	**2.151**

In terms of average hours by employment category, both the figure for office employees and that for blue-collar workers decreased compared with the previous year.

AVERAGE EMPLOYEE TRAINING HOURS BY EMPLOYMENT CATEGORY AND GENDER

	2023			2024			2025		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
EXECUTIVES	0	0	0	0	0	0	0	0	0
MIDDLE MANAGERS	0	0	0	0	0	0	0	0	0
OFFICE WORKERS	1,00	0	4,00	2,75	3,00	2,80	1,60	0	1,26
OPERATIONS WORKERS	5,57	8,00	5,60	9,35	13,80	9,43	6,63	0	6,48
TOTAL	**5,20**	**5,33**	**5,20**	**8,90**	**9,00**	**8,91**	**6,32**	0	**6,12**

When the analysis is carried out by type of training initiative, it can be seen that the majority was devoted to safety training (approximately 51% of the total), while the remainder related to professional and technical training.

TOTAL EMPLOYEE TRAINING HOURS BY TYPE AND GENDER

	2023			2024			2025		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
MANAGEMENT/LEADERSHIP	0	0	0	0	0	0	0	0	0
ANTI-CORRUPTION TRAINING	0	0	0	0	0	0	0	0	0
HSE SAFETY	699	32	731	2.211	69	2.280	1.062	0	1.062
PROFESSIONAL AND TECHNICAL TRAINING	790	30	820	624	8	632	1.011	0	1.011
TOTAL	**1.489**	**62**	**1.551**	**2.835**	**77**	**2.912**	**2.073**	**0**	**2.073**

With reference to safety training hours, almost all of them, in line with the overall figures, were concentrated among blue-collar workers.

TOTAL HSE SAFETY TRAINING HOURS BY CATEGORY AND GENDER

	2023			2024			2025		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
EXECUTIVES	0	0	0	0	0	0	0	0	0
MIDDLE MANAGERS	0	0	0	0	0	0	0	0	0
OFFICE WORKERS	0	0	0	0	0	0	24	0	24
OPERATIONS WORKERS	699	32	731	2.211	69	2.280	1.038	0	1.038
TOTAL	**699**	**32**	**731**	**2.211**	**69**	**2.280**	**1.062**	**0**	**1.062**

AVERAGE HSE SAFETY TRAINING HOURS BY CATEGORY AND GENDER

	2023			2024			2025		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
EXECUTIVES	0	0	0	0	0	0	0	0	0
MIDDLE MANAGERS	0	0	0	0	0	0	0	0	0
OFFICE WORKERS	0	0	0	0	0	0	1,60	0	1,26
OPERATIONS WORKERS	2,59	8,00	2,67	7,42	13,80	7,52	3,36	0	3,28
TOTAL	**2,41**	**4,00**	**2,45**	**6,95**	**7,67**	**6,97**	**3,24**	**0**	**3,13**

9.3 REMUNERATION SYSTEM

With regard to variable remuneration, executives receive, in addition to the fixed remuneration established by the applicable National Collective Labour Agreement, an individual salary supplement

9.4 OCCUPATIONAL SAFETY AND ATTENDANCE

An analysis of data relating to total absence hours shows an overall increase of approximately 15%, against a reduction in total hours worked of approximately 1%.
Accordingly, the absenteeism rate increased from 19.14 to 27.88 and the sickness rate rose from 4.28 to 7.95.

HOURS WORKED AND ABSENCE HOURS

	2023			2024			2025		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
TOTAL ABSENCE HOURS	84.131	336	**84.467**	89.249	608	**89.857**	100.301	2.859	**103.160**
OF WHICH ABSENCE DUE TO SICKNESS AND INJURY	15.017	152	**15.169**	14.544	272	**14.816**	24.418	952	**25.370**
OF WHICH STRIKES	128	/	**128**	72	0	**72**	48	0	**48**
OF WHICH OTHER	68.986	184	**69.170**	74.633	336	**74.969**	75.835	1.907	**77.742**
AR - ABSENTEEISM RATE (ABSENCE HOURS/WORKABLE HOURS)	13,85	7,67	**13,81**	15,08	4,06	**19**	14,91	12,97	**27,88**
SICKNESS RATE	2,47	3,47	**2,48**	2,46	1,82	**4**	3,63	12,97	**7,95**
WORKABLE HOURS	607.310	4.382	**611.692**	591.854	14.968	**606.822**	672.670	22,048	**694.718**
HOURS WORKED	627.658	4.563	**632.221**	710.984	15.525	**726.090**	698.959	22,959	**721.918**
OF WHICH OVERTIME HOURS	24.931	25	**24.956**	26.699	511	**27.210**	30.248	737	**30.985**

Approximately 97% of accidents involved men, with women involved in only one case. The frequency rate increased from 27.53 to 86.48, days of absence due to accidents rose from 270 to 589, and the incidence rate increased from 7.08 to 18.23.

ACCIDENT INDICATORS

	2023			2024			2025		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
ACCIDENTS (> 1 DAY)	22	0	**22**	19	1	**20**	19	1	**20**
COMMUTING ACCIDENTS (> 1 DAY)	2	0	**2**	0	0	**0**	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)	627.658	4.563	**632.221**	710.984	15.525	**726.509**	698.959	22.959	**721.918**
IR - FREQUENCY RATE TOTAL NO. OF ACCIDENTS/HOURS WORKED × 1,000,000)	30,80	0	**30,54**	26,72	64,41	**27,53**	42,92	43,56	**86,48**
DAYS OF ABSENCE DUE TO ACCIDENTS	648	0	**648**	247	23	**270**	554	35	**589**
LDR - SEVERITY RATE (DAYS OF ABSENCE DUE TO ACCIDENTS/HOURS WORKED × 1,000)	0,91	0	**0,90**	0,42	1,53	**1,95**	0,79	1,52	**2,31**
INCIDENCE RATE (TOTAL NO. OF ACCIDENTS/NO. OF EMPLOYEES × 1,000)	7,89	0	**7,75**	5,97	1,11	**7,08**	9,14	9,09	**18,23**
AVERAGE ACCIDENT DURATION (DAYS OF ABSENCE DUE TO ACCIDENTS/TOTAL NO. OF ACCIDENTS)	29,45	0	**29,45**	13	23	**36**	18,47	35	**53,47**

10

BUSINESS PARTNERSHIPS AND INNOVATION

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

A HISTORY OF INNOVATION, STRATEGIC PARTNERSHIPS AND SUSTAINABILITY

Since its establishment, LC3 has pursued an innovation process aimed at increasing the efficiency of its processes and the quality of the services offered to customers while reducing the impact of vehicle consumption and emissions.

As also presented in the 2024 Sustainability Report, over time the Company has developed partnerships with some of the leading players in the automotive market and major energy companies to implement emission-reduction solutions. In particular, in 2025 the FULL ELECTRIC project for long-haul transport was launched with MERCEDES.

These actions have **BEEN COMBINED** with the gradual and progressive transformation of the Company's vehicle fleet, with a significant increase in vehicles with lower or almost zero environmental impact.

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

YEAR	AREAS OF ACTION	OPERATING METHODS	PARTNER
2025	Full Electric for long-haul transport	LC3 reaches agreements with major customers to use long-haul BEV vehicles	Mercedes
2024	LC3 launches the NO WASTE tyre project in partnership with MICHELIN	LC3 reaches an agreement with Michelin to use old worn tyre casings to manufacture new tyres and regroove them	Michelin
2022	Acquisition of a new crane meeting the highest market standards	Replacement of the existing crane to make the container-terminal service at the Piacenza terminal more sustainable for the customer base.	Konecranes
2021	Deployment of a small fleet of locally zero-emission electric vehicles for short-distance journeys. By combining them with a dual-temperature refrigerated body cooled by liquid nitrogen, the first vehicle capable of transporting temperature-controlled goods while completely eliminating CO2, particulate matter and NOX emissions was created.	Partnership with Scania to meet the needs of one of the Company's major customers, which pursues low-emission procurement in cities and their immediate outskirts.	The automotive partner is Scania
2020	Introduction of vehicles powered by liquid biomethane, BIO-LNG, a sustainable fuel from renewable sources with the same performance as conventional methane.	Partnership with Vulcangas at the Rimini facility.	Vulcangas, Energy player
2020	Introduction of vehicles powered by BIO-CNG biomethane, a sustainable fuel from renewable sources with the same performance as conventional methane.	Partnership with Edison at a dedicated facility in Piacenza.	The supply partner is Edison
2019	Adoption of liquid nitrogen to cool the semi-trailer, achieving zero environmental and noise emissions. This technology has already been implemented in other countries, and the first private in-house liquid-nitrogen dispensing facility was created in Piacenza.	Facility built at our Piacenza site.	SOL

A JOURNEY TO BE TAKEN TOGETHER

"The challenge of the future must be addressed by putting values such as shared objectives and the exchange of technologies into practice, in accordance with a virtuous circular-economy model. These are projects in which everyone contributes through innovation and investment that look beyond their own core business and focus on the green economy and an increasingly sustainable future. For this reason, we have chosen travelling companions who share our philosophy and devote all their efforts to making progress, respect for the planet and human well-being a reality."

11

SUSTAINABLE SUPPLY CHAIN

| GRI 3-3 | GRI 308-1 |

LC3 achieves its objectives and provides services to its customers also through a network of transport partners that it uses and that follow its policies in transport, logistics and customer-service activities.

The Company has implemented a Transport Security Management System (SGST) in accordance with the ISO 28000 standard, industry regulations and applicable mandatory requirements. The system involves internal personnel and critical suppliers, ensuring full alignment throughout the supplier–customer chain between expectations regarding service quality, efficiency and regulatory compliance, including with reference to customers' Organisational and Management Models and Codes of Ethics, while at the same time ensuring the complete safety of internal and external resources, vehicles, customers' goods and the related information.

In these areas, LC3 makes commitments to the strategic stakeholders involved in the supply chain and, more specifically:

- towards customers: to provide safe, punctual and reliable transport services;
- towards suppliers: to communicate the established safety requirements, fostering a productive 'alliance' in order to identify the most appropriate technical and organisational solutions for improving service performance and characteristics, including from a safety perspective;
- towards employees and collaborators: to ensure productive and positive professional relationships, guarantee a safe working environment and encourage initiative to improve operating procedures and supply-chain safety aspects.

To ensure transport and supply-chain security, LC3 provides for the following safeguards and areas of action:

- adoption of an integrated supply-chain risk-management system to ensure that residual risk is minimised, establishing a risk-management policy proportionate to the transport service required;
- establishment of a structured system for listening to customer indications, suggestions and concerns, including through the 'on-the-ground' activities of internal and external collaborators;
- prior identification of safety aspects relating to the transport of customers' goods in order to adapt operating processes to the required safety standards;
- adoption of technical and organisational tools that increase the reliability, safety and efficiency of the processes involved in the supply chain;
- development and consolidation of safety procedures aimed at critical supply-chain partners in order to provide customers with higher-value, safe and reliable transport services at competitive prices;
- dissemination of a safety culture throughout the organisation and development of appropriate methods so that everyone is constantly able to ensure, for their respective area, compliance with the safety standards established with the customer;
- focus on a high level of satisfaction among all employees through their full involvement in the Company's growth processes, with the aim of obtaining the utmost loyalty and sense of responsibility from each of them.

11.1 SUPPLIER QUALIFICATION

A procedure is also in place that applies to the categories of carriers operating on behalf of LC3 and the mechanical workshops responsible for maintaining and repairing the vehicles used by the Company. It provides for the prior assessment of these types of suppliers, while suppliers of goods and services whose performance does not affect the quality of the products and services offered by LC3, or that are contractually imposed by customers, remain outside the scope of the assessment.

The first phase in identifying New Suppliers takes place by acquiring information from promotional documents sent by the Suppliers themselves, visiting their websites, requesting catalogues and/or price lists, contacting sales managers and visiting stands at industry trade fairs. Further information about the supplier may be obtained by collecting data in the 'Supplier Qualification' Form. The initial verification phase is completed by checking at least two sample purchase orders to test compliance with delivery times and commercial conditions and, more generally, the supplier's capabilities.

Once it has been decided to include the supplier, the assessment remains valid for no more than two years, after which a reassessment is carried out according to the following criteria: a) existence of a partnership or strategic collaboration relationship; b) adequacy or otherwise of the documentation provided; c) number of conformities identified (according to defined rules).

The list of qualified suppliers is updated periodically.

11.2 EXTERNAL FLEET RESOURCES AND PARTNERSHIPS

In 2025, the fleet supporting LC3 consisted of 89 companies, with an increase in partners of approximately 7.2% compared with the previous year.

In terms of available vehicles, the majority of partners have between one and five vehicles (approximately 80.9%), of which around 41.6% have between two and five vehicles. The number of partner companies with more than ten vehicles fell sharply, from 13 to 4.

TABELLA 13: CLASSIFICATION OF SUPPLY-CHAIN PARTNERS	2023	COMPOSITION %	2024	COMPOSITION %	2025	COMPOSITION %
NUMBER OF PARTNERS WITH 1 VEHICLE	25	30,86%	24	28,92%	35	39,33%
NUMBER OF PARTNERS WITH 2 TO 5 VEHICLES	15	18,52%	30	39,14%	37	41,57%
NUMBER OF PARTNERS WITH 6 TO 10 VEHICLES	18	22,2%	16	19,28%	13	14,61%
NUMBER OF PARTNERS WITH NO MORE THAN 10 VEHICLES	23	28,40%	13	15,66%	4	4,49%
TOTAL	**81**	**100,0%**	**83**	**100,0%**	**89**	**100,0%**

LC3's strategic approach has been to build a genuine partnership with its subcontractors, creating, through the Waysped consortium to which many of them belong, a service centre capable of supporting the LC3 network with a range of support services in various fields.

Waysped currently provides members first and foremost with fuel-distribution services, including DIESEL, LNG, HVO, BIO-LNG and ADBLUE, as well as insurance policies, motorway-toll services and the rental of vehicles such as tractor units and trailers.

In addition, it provides an administrative support service, supplying advance institutional information, including information from trade associations, and offers direct administrative assistance through the preparation of pro forma invoices and other administrative documentation.

Through the Consortium, and directly through LC3, it is also possible to access reverse-factoring arrangements linked to invoices issued to LC3, enabling carriers to obtain immediately the financial liquidity essential to ensuring continuity of their services.

In the future, the Consortium aims to extend its services to other areas, such as insurance, the rental or purchase of movable assets including tractor units and trailers, the rental/purchase of pallet trucks, and shared contracts with internal and external workshops throughout the country.

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

As the range of common services progressively expands and becomes consolidated, it will be possible to provide LC3 customers with increasingly efficient and comprehensive service levels and performance.

The table below shows the agreements already in place. In 2025, there was a slight increase in the total number of subcontracted carriers, while both their financial agreements and agreements relating to other services remained substantially unchanged.

CLASSIFICATION OF SUPPLY-CHAIN PARTNER AGREEMENTS	2023	2024	2025
NUMBER OF PARTNERS WITH FINANCIAL AGREEMENTS PROMOTED BY LC3	18	19	20
% OF PARTNERS WITH FINANCIAL AGREEMENTS PROMOTED BY LC3 OUT OF THE TOTAL	22%	23%	22%
NUMBER OF PARTNERS USING OTHER SERVICES PROMOTED BY LC3	25	25	32
% OF PARTNERS USING OTHER SERVICES PROMOTED BY LC3 OUT OF THE TOTAL	31%	30%	36%
TOTAL SUBCONTRACTED CARRIERS	**61**	**81**	**89**

The partnerships described and LC3's loyalty-building approach have the fundamental objective of ensuring continuity and quality levels of customer service by guaranteeing stable relationships and supplier solidity. In this respect, within the continuous monitoring process outlined above, the duration of the partnership is a value strongly pursued by the Company. A survey carried out for 2025 found that, of the 89 partners in the year, approximately 71% had worked with the Company for more than six years and, of these, around 29% for more than ten years.

TABELLA N. 15: SUPPLIER LOYALTY	2023	2024	2025
TOTAL PARTNERS	81	83	89
OF WHICH % OF PARTNERS SINCE 2017	53	55	63
OF WHICH % OF PARTNERS SINCE 2013	28	28	26

12

ENVIRONMENTAL PROTECTION

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

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

The pursuit of lower emissions and improvements in their quality in terms of reduced environmental impact has been a priority objective for LC3 since its establishment.

As already indicated, the composition of the vehicle fleet has been continuously reviewed in order to shift a significant proportion of vehicles towards types with lower environmental impact.

First of all, the trend in consumption classified by use was analysed, dividing it between the truck and car fleets, heating and electricity use. This shows an increase in the main categories.

TABELLA N. 16: ENERGY CONSUMPTION (MJ)	2023	2024	2025
PETROL FOR CARS	0	0	0
DIESEL FOR CARS	1.475.358,81	2.239.601,72	1.730.778,84
CAR-FLEET CONSUMPTION	**1.475.358,81**	**2.239.601,72**	**1.730.778,84**
DIESEL FOR TRUCKS	71.036.051,55	90.191.697,01	107.081.012,58
METHANE FOR TRUCKS	199.044.766,08	233.430.766,47	214.775.053,02
ELECTRICITY FOR TRUCKS	**0,00**	**0,00**	**331.196,80**
TRUCK-FLEET CONSUMPTION	270.080.817,63	323.622.463,48	322.187.262,40
FUEL OILS FOR HEATING	-	-	-
NATURAL GAS FOR HEATING	**-**	-	-
FUEL CONSUMPTION FOR HEATING	**-**	-	-
ELECTRICITY PURCHASED	993.837,60	1.226.404,80	1.333.412,27
ELECTRICITY PRODUCED BY THE PHOTOVOLTAIC SYSTEM	**-**	**-**	-
ELECTRICITY CONSUMPTION	993,837,60	1.226.404,80	1.333.412,27
OF WHICH ELECTRICITY FROM RENEWABLE SOURCES	754.336,80	1.226.404,80	1.182.514,22
OF WHICH ELECTRICITY FROM NON-RENEWABLE SOURCES	**239.500,80**	**-**	**150.898,05**
TOTAL ENERGY CONSUMED	**993.837,60**	**1.226.404,80**	**1.333.412,27**

With regard to Scope 1 emissions, these are concentrated in the vehicles of the Company fleet

TABELLA N. 17: TYPE OF EMISSIONS (SCOPE 1)	U.M.	2023	2024	2025
COMPANY-FLEET EMISSIONS		11.857	6.050	8.070
OF WHICH COMPANY-FLEET EMISSIONS (CARS)		72	433	101
NATURAL-GAS EMISSIONS FROM HEATING	t CO2	0	0	0
FUEL EMISSIONS FROM HEATING		0	0	0
TOTAL SCOPE 1 EMISSIONS		**11.857**	**6.050**	**8.070**

With regard to Scope 2, from 2025 the Company added BEV vehicles which, together with the BIO-LNG micro-liquefaction system, led to a significant increase in consumption, bringing it to a noteworthy level of 1,333,412.27 MJ this year, most of which came from renewable sources (approximately 88%).

Greenhouse-gas emissions from fleet vehicles decreased significantly in absolute terms over the three-year period, while the emissions-intensity index per kilometre travelled increased slightly between 2024 and 2025.

TABELLA N. 18: GREENHOUSE-GAS EMISSIONS INTENSITY	2023	2024	2025
TRUCK-FLEET EMISSIONS (KG CO2/KM)	11.857.278	6.049.883	8.069.787
TOTAL KM TRAVELLED	21.901.608	24.063.890	23.397.502
GREENHOUSE-GAS EMISSIONS INTENSITY	0,54	0,25	0,34

Emissions from the Company's own fleet increased as a result of its expansion, which was not supported by covering total LNG consumption with BIO-LNG, although the impact was mitigated by the use of HVO and the increase in BEVs.

An analysis of emissions from the subcontractors' fleet shows a slight decrease between 2024 and 2025.

TABELLA N. 19: SCOPE 3 EMISSIONS (t CO2)	2023	2024	2025
EMISSIONS FROM THE SUBCONTRACTORS' FLEET	37.891	37.578	36.994

Turning to the analysis of waste produced by LC3, in terms of quantity there was an increase in the total volume of waste between 2024 and 2025, mainly due to the significant increase in non-hazardous waste.

TABELLA N. 20: QUANTITY OF WASTE PRODUCED	2023		2024		2025	
	TON	%	TON	%	TON	%
HAZARDOUS WASTE	3,066	36%	3,988	32,75%	3,964	18,58%
NON-HAZARDOUS WASTE	5,417	64%	8,188	67,25%	17,371	81,42%
TOTAL WASTE PRODUCTION	**8,483**	**100%**	**12,176**	**100%**	**21,335**	**100%**

Finally, in terms of destination, all waste is recovered.

TABELLA N. 21: QUANTITY OF WASTE DISPOSED OF/RECOVERE	2023		2024		2025	
	TON	%	TON	%	TON	%
RECOVERY	6,406	100%	15,525	100%	21,335	100%
DISPOSAL	0	0%	0	0%	0	0%
TOTAL	**6,406**	**100%**	**15,525**	**100%**	**21,335**	**100%**

PRIMA AZIENDA ITALIANA AD USARE VEICOLI A METANO LIQUIDO

LC3

REPORT ECOLOGICO

Dear **Stakeholder**,

Below is a summary of trips made since January 1, 2025, detailing the volume of CO2, NOx, and PM emissions released into the atmosphere by LC3 vehicles during the journeys undertaken on your behalf.

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

+ 13.209

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

- 206.126

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

- 6.020

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

AVERAGE VALUE	CO2 (Kg/km)	Nox (gkm)	PM (mg/km)	KM	N° VIAGGI	CO_2	NOx (g)	PM (mg)
AVERAGE EURO* 2018	0,780	4,968	179,096					
AVERAGE EURO6 D*	0,780	0,252	89,925					
AVERAGE HVO(**)	0,150	ND	ND					
LNG	0,583	0,102	3,477					
BIO LNG-BIO CNG	0,096	0,099	3,477					
BEV FULL ELECTRICS (*)	0,000	0,000	0,000					
TOTAL EMISSIONS				23.397.493	0	8.069.787	2.888.092	550.049.049

SUMMARY OF REDUCTIONS IN EMISSIONS AND POLLUTANTS compared to 2018

TOTAL KM TRAVELED	CO2 (KG)	NOX (G)	PM (MG)
23.397.439	**- 10.170.593**	**- 98.940.636**	**- 3.120.980.171**

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 BY DRIVERS

An important LC3 initiative, launched in 2022, refined and systematised during 2023, fully implemented in 2024 and consolidated in 2025, concerns the creation of a ‘sustainable driving assessment form for each driver’. Through this form, each driver’s driving behaviour is monitored and the driver is given the opportunity to self-assess by comparing their performance with the average performance of all drivers carrying out the same work.

In practical terms, by measuring factors such as acceleration speed, driving behaviour and control, braking methods, and the management of vehicle coasting and neutral phases, it is possible to identify **areas for improvement for each driver as part of a continuous-improvement approach capable of producing positive impacts on consumption**, emission levels, including noise emissions, and driving safety for the drivers themselves.

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SERVICE QUALITY

| GRI 3-3 | GRI 416 - 1 |

LC3's activities place the customer at the centre, and the Company often builds partnerships with customers that involve the entire supply chain leading to final delivery.

LC3 continuously monitors and verifies customer satisfaction, focusing first and foremost on ongoing dialogue at every point of contact. At the same time, it pays particular attention to the continuous search for ever-improving and flexible solutions that anticipate customer needs.

In addition to service quality, this relationship is characterised by the utmost attention to the reliability of transport, collections and deliveries. All of this was measured through a quantitative analysis of certain items indicating this performance, such as the total number of successfully completed transport operations out of the total, the total number of transport operations with negative effects on the goods transported, the identification of any service penalties, and the percentage of negative events affecting the goods transported.

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

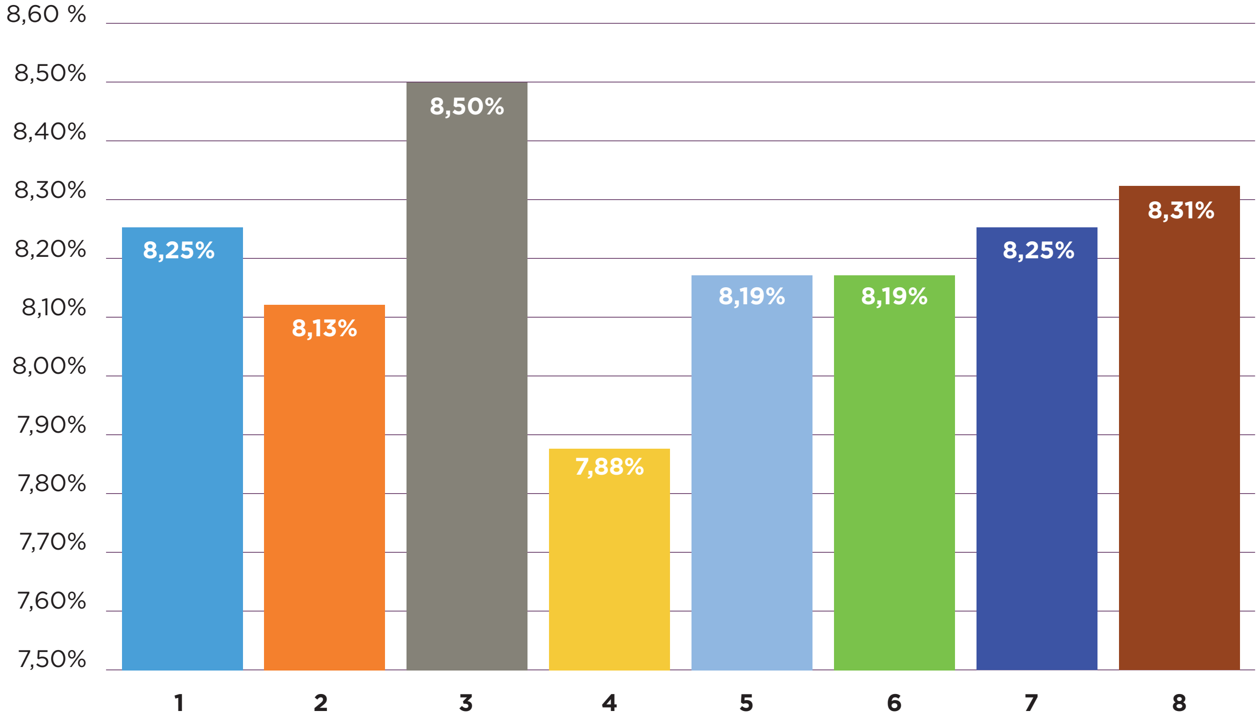
TABELLA N. 22: EVENTS WITH NEGATIVE EFFECTS ON TRANSPORTED GOODS	2023		2024		2025	
	N.	€	N.	€	N.	€
TOTAL NUMBER OF SUCCESSFULLY COMPLETED TRANSPORT OPERATIONS	218.529	94.175.603	249.814	101.999.482	268.944	113.066.984
TOTAL NUMBER OF TRANSPORT OPERATIONS WITH NEGATIVE EFFECTS ON TRANSPORTED GOODS	49	53.846	53	54.146	57	56.879
NUMBER OF EVENTS INVOLVING DAMAGE TO OR LOSS OF TRANSPORTED GOODS	17	145.272	18	134.967	18	139.495
NUMBER OF SERVICE PENALTIES	nd	27.602	nd	27.862	nd	27.946
PERCENTAGE OF EVENTS WITH NEGATIVE EFFECTS ON TRANSPORTED GOODS	**%**	**0,06%**	**%**	**0,05%**	**%**	**0,05%**

CUSTOMER SATISFACTION

A survey of customer-satisfaction levels was then conducted using eight items, in continuity with the previous year. These referred to the various components of the service, and customers were asked to assign a score from 1 to 10.

All items received a rating of approximately 7.88 out of 10. Only one rating was below 8. The highest-rated items were 'service punctuality', 'commercial and administrative support', 'quality of the vehicles used by LC3' and 'traffic-office support'. The lowest, though still always above 7/10, was 'ability to manage unforeseen events in the services provided'.

CUSTOMER SATISFACTION (AVERAGE SCORE PER RESPONSE)



1) How do you rate the quality of the vehicles used by LC3?
2) How do you rate the professionality of LC3 drivers?
3) How do you rate the punctuality of LC3 service?
4) How do you rate the ability to manage unexpected events?
5) How do you rate the promptness of the response to emerging critical issues?
6) How do you rate the quality of solutions proposed to solve these critical issues?
7) How do you rate the assistance service from our traffic office?
8) How do you rate the assistance from our commercial and administrative departments?

Sixteen of the 139 customers invited responded, representing a response rate of approximately 12%.

LC3 also asked customers two benchmark questions concerning value for money and payment methods. The results show consistency in relation to payment terms and conditions, while there was more marked differentiation with regard to value for money. In fact, 50% of respondents considered LC3 to be better positioned than its competitors.

TABELLA N. 23: BENCHMARK AGAINST COMPETITORS (% OF RESPONDENTS PER ITEM)

RATINGS ASSIGNED	1) COMPARED WITH OTHER CARRIERS, HOW DO YOU RATE THE VALUE FOR MONEY OF THE SERVICES OFFERED BY LC3?	2) COMPARED WITH OTHER CARRIERS, HOW DO YOU RATE LC3'S PAYMENT TERMS AND METHODS?
BETTER	50%	21%
SAME	50%	79%
WORSE	0%	0%

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CORRELATION TABLE

MATERIAL TOPICS	GRI
BUSINESS PARTNERSHIPS AND INNOVATION	GRI 416 2016
	GRI 305 2016
ENVIRONMENTAL PROTECTION	GRI 302 2016
	GRI 305 2016
	GRI 306 2020
	GRI 403 2018
HEALTH AND SAFETY AT WORK	GRI 403 2018
PERSONNEL DEVELOPMENT AND TRAINING	GRI 401 2016
	GRI 403 2018
	GRI 404 2016
	GRI 405 2016
SUSTAINABLE AND RESPONSIBLE SUPPLY CHAIN	GRI 308 2016
SERVICE QUALITY	GRI 416 2016

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GRI CONTENT INDEX

1. APPENDIX

GRI CONTENT INDEX

STATEMENT OF USE	Logicompany 3 S.p.A. has reported with reference to the GRI Standards for the period 01.01.2025–31.12.2025
USE OF GRI 1	GRI 1 – Principi Fondamentali 2021

Indicator	Description	CHAPTER	Paragraph / Notes
	GRI 2: GENERAL INFORMATION 2023		
	THE ORGANIZATION AND ITS REPORTING PRACTICES		
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' AND WORKERS		
2-6	Activity, value chain and others business relationships	CHAPTER 2 e 4	**The Company in numbers Logicompany 3 and The Group**
2-7	Employees	CHAPTER 2 e 9	**The Company in numbers Human Resource Development and Health Protection**
2-8	Non-employee workers	CHAPTER 9	**Human Resource Development and Health Protection**
	GOVERNANCE		
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**

Indicator	Description	CHAPTER	Paragraph / Notes
	GRI 2: GENERAL INFORMATION 2023		
2-21	Relation of total remuneration	CHAPTER 6	**The Governance corporate and The system of management of the risks**
	STRATEGY, POLICIES AND PRACTICE		
2-22	Declaration on the strategy of sustainable devel-opment	CHAPTER 1, 4 e 5	**Letter to members and to the stakeholders** **Logicompany 3 and The Group** **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 of management of the risks**
2-25	Processes implemented to fix negative impacts	CHAPTER 6	**The Governance corporate and The system of management of the risks**
2-26	Mechanisms to request clarifications and define concerns	CHAPTER 3 e 6	**Methodological note** **The Governance corporate and The system of management of the risks**
2-27	Compliance to laws and regulations	CHAPTER 4	**The Governance corporate and The system of management of the risks** With reference to the period of current report-ing does not show any non-compliance with laws and/or regulations.
2-28	Membership to associations	CHAPTER 5 e 7	**What Sustainability Means for LC3 and the Best 2030 Project** **The System of the Stakeholder and the Creation and** **Distribution Of Value**
	INVOLVEMENT OF THE STAKEHOLDERS		
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**
	MATERIAL ISSUES		
Indicator	**Description**	**CHAPTER**	**Paragraph / Notes**
GRI 3	**MATERIAL ISSUES 2021**		
3-1	Process of determination of the material issues	CHAPTER 8	**Impact Assessment and Materiality Analysis**
3-2	List of the material issues	CHAPTER 8	**Impact Assessment and Materiality Analysis**
	Partnership of business and innovation		
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**
	ENVIRONMENTAL PROTECTION		

Indicatore	Descrizione	CHAPTER	Paragrafo / note
	GRI 2: GENERAL INFORMATION 2023		
GRI 3: Temi materiali 2021	3-3 Management material issues		
	GRI 302: ENERGY 2016		
302-1	Consumption of energy within the organization	CHAPTER 12	**Protection of the Environment**
	GRI 305: EMISSIONS 2016		
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 Resources and Protection of Health		
GRI 3: Temi materiali 2021	3-3 Management material issues		
	GRI 401: EMPLOYMENT 2016		
401-1	New hiring and turnover	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 AND EDUCATION 2016		
404-1	Annual hours of training for employee	CHAPTER 9	**Development Human Resources and Protection of Health**
	GRI 405: DIVERSITY' AND EVEN OPPORTUNITY' 2016		
405-1	Diversity in the organs of government and among the employees	Capitoli 6 e 9	**The Governance Corporate and the System of Management of the Risks** **Development Human Resources and Protection of Health**
	GRI 2: GENERAL INFORMATION 2023		
	Supply chain sustainable		
GRI 3: Material Issues 2021	3-3 Management material issues		GRI 3: Material Issues 2021
	GRI 308: VALUTAZIONE AMBIENTALE DEI FORNITORI		
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 CLIENTS 2016		
416-1	Assessment on the health and the safety of products and services categories	CHAPTER 13	**Quality of Service**

A REPORT IS MADE OF NUMBERS.

BUT SOME THINGS CANNOT BE CALCULATED.

THE PASSION AND SPIRIT WITH WHICH WE WORK

FOR A MORE SUSTAINABLE WORLD.

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