

SUSTAINABILITY REPORT

2024

Alisped S.p.A.

Delmar Group



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Letter to Stakeholders

[GRI 2-22]

Dear Stakeholders,

2024 was a year of great challenges and important results for Alisped S.p.A. In a complex and ever-evolving international context, we have confirmed our commitment to be not only a reliable logistics partner, but also a company aware of its responsibilities towards people, the environment and the communities in which we operate.

Since 1968, our mission has been to ensure efficient, safe and customized transport and shipping solutions. Today, more than fifty years after our foundation, we present ourselves as a group with a strong international presence and a consolidated network of collaborators, customers and partners. This path would not have been possible without the contribution of our people, the real engine of Alisped Sp.A.'s growth and ability to innovate.

We are aware that our industry has a significant impact on the environment and that the transition to more sustainable practices is a must. This is why we continue to invest in lower-impact logistics solutions, in the digitalisation of processes and in the improvement of emission monitoring systems.

At the same time, we pay great attention to the well-being and development of our collaborators, promoting training, safety and inclusion, and supporting a work environment based on respect, collaboration and professional growth.

This first Sustainability Report testifies to Alisped S.p.A.'s desire to make transparent the results already achieved and the commitments we intend to make for the future. We believe that sustainability is a path of continuous improvement, which requires listening, responsibility and a long-term vision.

We look to the future with the aim of consolidating our position as an international player in the logistics sector, while strengthening our positive contribution to society and the environment.

Thanks to those who contribute every day to this journey: colleagues, customers and partners with whom we share challenges and goals.

With esteem,

Lorenzo Cerretelli

CEO di Alisped S.p.A.

Methodological note

[GRI 2-1, GRI 2-2, GRI 2-3, GRI 2-4]

Through this **Sustainability Report** (hereinafter also the "Report") referring to the financial year **2024** (from 1 January to 31 December), **Alisped S.p.A.** (hereinafter also referred to as "Company") aims to provide its stakeholders with information on its activities, initiatives and contribution to sustainable development.

With the aim of reporting and communicating its sustainability performance in a transparent and comparable manner, the Report has been prepared in compliance with the "**Global Reporting Initiative Sustainability Reporting Standards**" (hereinafter "GRI Standards") issued in 2016 by the Global Reporting Initiative (GRI) and updated in 2021, according to the "**with reference to**" approach. The GRI Sustainability Reporting Standards, used for the preparation of this Report, represent an internationally recognized framework and allow us to provide a complete, clear and comparable report, within both a sectoral and temporal analysis. In particular, the contents subject to reporting were selected based on the results of the materiality analysis carried out during 2025, analysing the activities and results achieved in 2024. The assessment made it possible to identify the impacts on the economy, the environment and people, including those on human rights, for Alisped S.p.A. and its stakeholders, as described below in the "Materiality analysis" section. Details of the indicators reported are shown in the "[GRI Content Index](#)" table of this document.

The content of the document, which reflects the principle of materiality or relevance characterising the GRI Standards, refers to material issues for the Company and its stakeholders.

The reporting scope of data and information refers to Alisped S.p.A. Any specifications and exceptions to the reporting scope are promptly reported in the relevant sections. As far as the scope of environmental data and human resources, please refer to the detailed tables in the "[Attachments](#)" section.

The data referring to the previous reporting year have been included for comparative purposes. To ensure the reliability of the data, the use of estimates has been limited as much as possible; where present however, they are appropriately indicated and based on the best available methodologies.

The periodicity of the reporting of non-financial information and the publication of the Sustainability Report is set on an annual basis.

This Sustainability Report has not been subject to external assurance.

This is Alisped S.p.A.'s first Sustainability Report. Accordingly, no external or internal review of information reported in previous years has been conducted.

For information on Alisped S.p.A.'s Sustainability Report, please contact: ESG@alisped.it

Alisped S.p.A. profile

[GRI 2-6]

Founded in Prato in 1968, Alisped S.p.A. is today one of the leading Italian companies in the international transport and logistics sector. Its business began as a shipping company with an initial expansion on the US market, and then progressively developed on new routes in response to the needs of an increasingly global clientele.



Today the Group specializes in shipments by air and sea, both import and export, as well as complementary express courier, land transport and project cargo services. The company also operates in the integrated logistics sector, offering advanced 3PL and fulfillment solutions capable of supporting customers along the entire supply chain.

The quality of services is based on a distinctive heritage of skills: a highly specialized team, constantly up to speed on regulatory developments, customs procedures and market dynamics, able to guarantee fast, safe and customized shipments. The presence of a widespread international network allows Alisped S.p.A. to be present anywhere in the world, with a customer-oriented consulting approach tailored to every need.

In Italy, the Group oversees the main economic hubs with offices and warehouses in Prato (Corporate Head Office), Milan (registered office) and Civitanova Marche, as well as Turin, Venice, Modena, Vicenza and Bari.

Alisped S.p.A. collaborates with airlines, shipping companies and transporters, serving a wide range of industrial sectors: from textiles, the sector of historical specialization, to furniture, from food & beverage to automotive, up to the management of dangerous goods.

For over fifty years, tradition, competence and the ability to innovate have been the trademarks of Alisped S.p.A., which continues to support Italian and international companies in their global growth paths, with a constant look to the future.

The story of Alisped S.p.A.

1968

Foundation of the company, with Head Office in Prato



1971

Opening of the first branch in Florence

1987

Opening of the Milan branch



1988

Opening of the first foreign Joint Venture with office in New York

1991

Alisped USA Opening



1997

Alisped Hong Kong opening



1998

Alisped Japan opening



2000

Opening of offices in China (Holding Alisped Hkg)

2011

Opening Alisped India



2013

Opening Alisped South Africa



2016

Alisped UK Opening



2017

Opening Alisped Thailand



The History of Delmar

Founded in 1965 in Canada, Delmar International Inc. is a global logistics group that has progressively expanded its operational footprint over time through geographic growth and strategic partnerships.

The parent company provides an integrated suite of end-to-end logistics solutions, including international freight forwarding, customs services and supply chain support, leveraging a global network of professionals and partners as well as technology-enabled tools designed to enhance data visibility and operational efficiency.

Delmar's operating model is based on close collaboration with customers, aimed at understanding supply chain processes and developing tailored logistics solutions, also for sectors characterized by a high level of complexity, such as pharmaceuticals, fashion, luxury goods and perishable goods.

In recent years, the Group has strengthened its presence in Europe through external growth initiatives, including the acquisition of Alisped S.p.A., with the objective of consolidating local expertise within a global logistics platform.



The path to sustainability

Sustainability today represents a strategic element for the creation of lasting value, capable of integrating economic performance, social responsibility and environmental protection. In a global scenario characterized by increasing environmental, regulatory, technological and social complexities, companies are called upon to take an active role in promoting more resilient, inclusive and impact-sensitive development models.

In the logistics and transport sector, these challenges take on greater significance, given the nature of the activities carried out and their direct connection with topics such as the energy transition, resource management, working conditions and efficiency along the value chain. In this context, Alisped S.p.A. has embarked on a path of evolution of its business model aimed at integrating the principles of sustainability into strategic and operational choices, recognizing their value not only in terms of reputation, but also in terms of competitiveness and consolidation of relations with stakeholders. The preparation of this Sustainability Report represents a significant step in this commitment. Through this document, Alisped S.p.A. intends to provide an initial structured representation of its initiatives and its environmental, social and governance impacts, laying the foundations for a process of continuous improvement aligned with international and industry best practices.



Alisped S.p.A. has also adopted and integrated Delmar's sustainability pillars, which serve as the fundamental guiding framework for the parent company in strengthening its commitment to building a sustainable and prosperous future, for the benefit not only of customers and employees, but also of the communities in which it operates.

Social Commitment

Our Education Programs, Employee Volunteerism and Corporate Philanthropy ensure that our employees have the necessary tools and knowledge to create progressive change.

Sustainable Operations

We work to reduce our footprint while empowering and educating our vendors, employees and customers to be more sustainable in their operations.



Customer Solutions

Delmar utilizes CO₂ reporting and consulting solutions to help you better understand your environmental impact and environmental emission reduction capabilities.

Stakeholder engagement

[GRI 2-29]

Stakeholder engagement is an essential element in building a credible and shared sustainability path. Listening systematically to the needs, expectations and perceptions of relevant stakeholders allows business decisions to be guided towards a greater alignment with the external context, to prevent potential critical issues and to strengthen trust in the organisation. An open and continuous



dialogue contributes not only to improve the quality of strategies and performance, but also to consolidate lasting relationships based on transparency and accountability.

For Alisped S.p.A., the stakeholders' considered priorities were identified considering the nature of the company's activities, the business model and the network of relationships built over time. The main categories identified include employees, customers, suppliers, shareholders, institutions and local communities. Each of these subjects plays a significant role, both in terms of the creation of economic and operational value, and in terms of the social and environmental impacts generated by the company on the territory and along the value chain.

As part of this first reporting exercise, Alisped S.p.A. has not yet activated tools for direct stakeholder involvement – such as consultations, interviews or surveys. However, the strategic importance of progressively integrating structured forms of stakeholder engagement into business processes has already been recognized.

Accordingly, in the coming years the company plans to develop more formalized listening methods, also in line with the principles of international standards (such as GRI), in order to ensure increasing inclusiveness in the definition of sustainability priorities and greater transparency in the reporting of its performance.



Materiality analysis

[GRI 3-1, GRI 3-2, GRI 3-3, GRI 2-25]

In 2025, Alisped S.p.A. launched for the first time a structured materiality analysis process with the aim of identifying the most relevant sustainability issues in relation to its business model, corporate strategy, the results achieved during 2024 and the positive and negative impacts generated on the environment and society.

This first exercise was conducted by adopting the impact materiality approach, in line with the principles of the GRI standards, which require for the assessment of the significant impacts (current or potential, positive or negative) that an organization's activities generate on the economy, the environment and people, along the value chain.

The identification of impacts was developed starting from an in-depth analysis of the internal and external context in which the company operates, considering the activities carried out, market dynamics, relationships with customers and suppliers, as well as the characteristics of the relevant sector. The impacts detected were then grouped into ESG, environmental, social and governance dimensions, and assessed in terms of relevance through the direct involvement of company management. This evaluation phase made it possible to understand which issues deserved particular attention for their strategic relevance and for the potential overall impact on the outside world.

The analysis therefore led to the identification of the priority sustainability issues for Alisped S.p.A., which are the subject of disclosure in this Report, and which will serve as the basis for defining future strategies in the sustainable field.

	MATERIAL TOPICS	IMPACTS	TYPE OF IMPACT
ENVIRONMENTAL	Pollution	Business-related air pollution (Scope 3)	⊖
	Climate change and energy consumption	Energy savings resulting from the use of eco-friendly facilities	⊕
		Direct and indirect emissions from business activities (Scope 1 e Scope 2)	⊖
SOCIAL	Occupational health and safety	Creation of a widespread culture of prevention through training and awareness on health and safety at work	⊕

		Possible accidents at work and occupational diseases	—
	Human capital management and development	Employee management policies that enhance workers' skills and well-being, generating a positive impact on staff motivation, retention and talent attractiveness	+
		Promotion of initiatives and internal communication activities aimed at strengthening employee engagement within the organisation, encouraging cooperation and a sense of belonging to the company	+
		Failure to align with employees' expectations for career development, negatively impacting satisfaction	—
	Local communities and relationship with the territory	Active support for the social development of local communities through partnerships and collaborations with non-profit organizations operating in the territories where the company is present, including the Meyer pediatric Hospital	+
	Supply chain management	Promotion of sustainable practices along the supply chain through ESG monitoring and assessment of logistics and commercial partners, with positive effects on the environmental and social performance of suppliers and on the local communities in which they operate	+
GOVERNANCE	Risk and crisis management	Correct risk management by Alisped S.p.A. with positive effects for the business and the stakeholders involved in business processes (customers, investors, suppliers, etc.), contributing to operational stability and service continuity	+
	Cybersecurity and data protection	Implementation of preventive measures against computer fraud (e.g. phishing), with positive effects on internal prevention capabilities and on the protection of data security and stakeholder trust	+
		Possible episodes of data breach and loss of customer data	—
	Governance and corporate ethics	Possible sanctions deriving from non-compliance with current regulations and internal and external	—

		standards, with consequent economic repercussions and potential reputational damage	
	Innovation and digitalisation	Digitalisation of services with positive effects on the efficiency, sustainability, and quality of the services offered by Alisped S.p.A.	+
	Service responsibility and customer satisfaction	Misalignment between customer expectations and the actual operability or availability of services	-
		Customer satisfaction due to the high-quality standards of the services offered by Alisped S.p.A.	-

Among the topics that obtained the highest marks are "Occupational health and safety", "Human capital management and development" and "Pollution", all characterized by a maximum level of significance. These results highlight the company's priority commitment to protecting people and managing the environmental impacts associated with its activities.

Following these are topics related to risk management, IT security and governance, which reflect the organization's attention to essential structural aspects to ensure reliability and business continuity. Other relevant areas have also emerged, such as technological innovation, relations with the territory and climate change, which, although not currently central to business management, represent areas to be monitored carefully and respectfully for which specific actions or insights may be launched in the coming years.

The prioritized list of material issues will serve as a first reference for the progressive integration of ESG issues into corporate activities and for the constant updating of Alisped S.p.A.'s sustainability performance reporting.

The governance approach

[GRI 2-1, GRI 2-11, GRI 2-28]

Corporate governance is the framework through which the company directs its strategies, guarantees the transparency of decisions and ensures responsible management towards all stakeholders. The solid governance model adopted by Alisped S.p.A. represents, in fact, the basis for sustainable growth and the creation of shared value in the long term.

In this context, Alisped S.p.A. operates in the form of a joint-stock company (S.p.A.) and manages its activities through a global network present in 20 countries, which is further extended due to its membership in the Delmar Group, of which it is currently a part of. This integration allows for a significant expansion of the international network and operational synergies. In addition, because of an extensive network of qualified agents, the company is able to reach additional markets, guaranteeing widespread coverage and a global presence at the service of its customers.

Corporate governance is entrusted to the Board of Directors, the central steering and control body, which defines corporate strategies and oversees their implementation. The Board is composed of five members and has as Chairman a figure who also holds the role of Chief Executive Officer (CEO) of Delmar International Inc., the parent company of Alisped S.p.A..

Currently, Alisped S.p.A. does not yet have formalized procedures for the collection, management and structured transmission of critical issues to the Board of Directors. Sharing of relevant information is in any case guaranteed through consolidated channels that allow management and management bodies to be informed of any problems of a strategic, operational or reputational nature. Any critical issues are usually discussed during the periodic meetings of the Board of Directors.

In addition, Alisped S.p.A. is an active member of various organizations and associations in the sector, participating in discussion tables, regulatory update initiatives and dissemination of best practices. These collaborations allow the company to align with the highest standards in the industry, strengthening transparency, effective governance and commitment to responsible and sustainable practices.

The main associations with which Alisped S.p.A. is involved with include:

- Confindustria Toscana Nord: representative association of industrial companies in the provinces of Lucca, Pistoia and Prato, which promotes growth, innovation and competitiveness, encouraging collaboration between companies and local stakeholders.

- Fedespedi: business organization that represents and protects the interests of international shipping companies in Italy. Its mission is to promote the development and competitiveness of member companies, encouraging their growth and enhancing their strategic role as a fundamental element of the global supply chain and the Italian production system, with particular focus to Made in Italy.
- Confindustria Emilia Area Centro: an association that guarantees the representation of Emilian companies, supporting the development of the first Italian manufacturing hub. It offers excellent services and promotes a business culture oriented towards the challenges of the global market and future competitive scenarios.

Corporate governance and risk management

[GRI 2-23, GRI 2-26]

Corporate governance is based on principles of integrity, respect and professionalism, considered essential elements for the construction of a healthy, transparent work environment that complies with the highest ethical standards. The approach adopted aims to ensure not only compliance with current regulations, but also the promotion of responsible practices that go beyond legal obligations, thus consolidating the trust of employees, partners and stakeholders.

A fundamental pillar is represented by the Code of Business Ethics & Conduct defined at the Parent Company level. Although it has not yet been formally shared with employees, an information and training course is planned to promote widespread knowledge and full application. Alongside this document, there is the "Non-Discrimination, Anti-Harassment, and Workplace Violence Policy" developed by Delmar, which sets forth the principle of equal opportunities and the absolute prohibition of discrimination or harassment based on personal characteristics. The policy clearly defines prohibited behaviour, reporting procedures and protection mechanisms, endorsing an inclusive and respectful work environment, free from hostile or retaliatory attitudes.

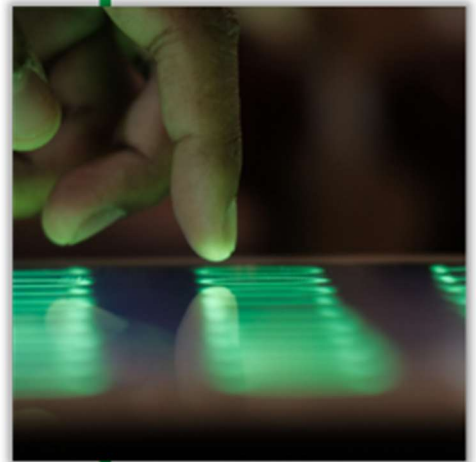
To strengthen the integrity system, the company has adopted a whistleblowing procedure in accordance with Legislative Decree 24/2023, which allows confidential and anonymous reports of wrongdoing or violations. No reports were received during the reporting period, confirming a company context based on fairness, collaboration and mutual respect.

Regulatory compliance is another central element. Operating in a strictly regulated sector and subject to frequent controls by bodies such as ENAC and the Customs Agency, the company maintains

constant alignment with legal requirements and operational requirements. The status of Authorized Economic Operator (AEO) and ENAC Regulated Agent implies the adoption of strict safety procedures and regular participation in mandatory training courses. Beyond external requirements, the decision to pursue voluntary certifications – such as ISO 14001 for environmental management and the ongoing assessment of ISO 45001 on health and safety – testifies to an orientation towards continuous improvement and the desire to adopt high standards even in the absence of regulatory constraints.

Cybersecurity and data protection

Cybersecurity represents a strategic pillar for Alisped S.p.A. in an increasingly digital and interconnected context, in which data, IT infrastructures and information systems are exposed to complex and constantly evolving threats, such as malware, phishing, DDoS attacks and other forms of intrusion. The protection of data, communications and digital infrastructures is an essential condition not only to ensure business continuity, but also to protect customers, partners and corporate reputation.



As part of the Delmar group, Alisped S.p.A. has access to and is supported by leading infrastructure to safeguard credentials and data confidentiality.

During the two-year period 2023-2024, the company completed the migration of its email and internal communication systems to enhance secure communication between the national and international branches of the Delmar group. Concurrently, external communication tools have been standardized for data storage, sharing and communicating with clients, vendors and suppliers. Additional improvements are in progress to reducing printing, inefficiencies and information redundancy. All implementations are developed in accordance with current digital security regulations.

New employees are provided with IT Regulations that govern the use of company tools, from PCs to telephones to software and cloud applications, and define the security measures provided for by internal policies.

Beginning in 2025, Delmar began conducting mandatory courses for all employees relating to spam and phishing, with a requirement to repeat in case of failure.

The entire network is subjected to software assessments regularly, in order to identify and promptly fix any vulnerabilities. In addition, Alisped S.p.A. has taken out a cyber insurance policy that allows the

insurance partner to carry out external checks on the systems, thus strengthening an integrated approach to prevention, monitoring and protection of digital infrastructures.

Physical facilities have restricted access and are covered by internal and external video surveillance. In this context, the company operates as an IATA agent and a regulated ENAC agent, adopting a structured system of security procedure and controls governed by a national security plan and subject to periodic audits by the competent authorities. This approach enables an integrated oversight of operational, physical and IT security aspects, reducing risks and ensuring high standards of reliability and operational continuity.

In 2024, a significant cyberattack occurred at one of the Delmar group's companies, Alisped S.p.A.'s local systems reacted promptly by disconnecting connections, restoring backups and resuming regular activities as early as the next day. The event led to an overall review of security processes, with enhancements put in place.

Through these initiatives, Alisped S.p.A. consolidates high standards of IT security, ensuring data protection, operational resilience and business continuity in an increasingly complex and interconnected digital scenario.

Service responsibility and customer satisfaction

To guarantee constant and transparent discussion, the company periodically organizes update meetings that include the sharing of data relating to production and commercial activities, as well as moments of discussion on critical issues and ideas for improvement. These appointments are accompanied by one or two annual national meetings in presence and further business meetings, convened according to the relevance of the issues to be addressed.

In terms of safety, Alisped S.p.A. has three ENAC certified sites, as already mentioned above, which ensure the correct management of air shipments in compliance with the standards required by the authority. These facilities ensure the control and traceability of goods at every stage of the process, up to transfer to airport terminals. Certifications are periodically updated for warehouses and personnel, confirming the constant commitment to operational safety.

Alongside these awards, Alisped S.p.A. can count on further international certifications – ISO 14001, ISO 9001 and AEO (Authorized Economic Operator) – which attest to the commitment to environmental sustainability, process quality and customs reliability, offering customers additional guarantees of reliability and compliance. In 2024, Alisped S.p.A. started a process of updating both the

IT/management systems and the processes related to the Environmental Management System (EMS), in accordance with the ISO 14001 standard.

Having been always customer-oriented, the company pays great attention to every sign of dissatisfaction, adopting a proactive approach of constant listening and follow-up. Although the company does not have a formalized system for collecting feedback, direct dialogue remains the main tool for monitoring customer satisfaction, accompanied by frequent checks on the quality of deliveries and the need for any corrective actions.

Direct conversation, however, remains the basis of the relationship with customers, considered the true distinctive element of the Alisped S.p.A. service model.

Social responsibility

Human capital management and development

[GRI 2-7, GRI 2-8, GRI 2-30, GRI 401-1, GRI 405-1]

Human resources management is a fundamental pillar for the sustainable development of the company, since people represent the main engine of growth, innovation and organizational continuity. The enhancement of human capital is not limited to the production dimension, but includes the creation of an inclusive, safe work environment that is attentive to individual and collective well-being. Investing in people means, in fact, promoting motivation, a sense of belonging and collaboration, elements that positively affect both the quality of performance and long-term stability.

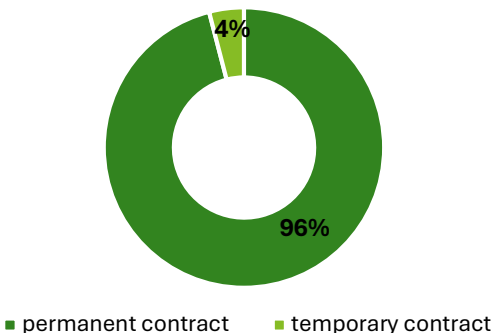
In this perspective, the company adopts practices oriented towards dialogue and listening, continuous training and organizational flexibility, with the aim of responding in a targeted manner to people's needs and promoting their professional development. Particular attention is also paid to the balance between work and personal life, the recognition of merit and the creation of growth opportunities, in a framework that aims to reconcile corporate competitiveness and social responsibility

In this context, it is essential to analyze the composition of the company's workforce, which represents the concrete basis on which human resources management and enhancement policies are developed.

As of December 31, 2024, the company's workforce consisted of 134 employees, supplemented by 7 external resources, mainly trainees, to support operational activities. The company population is heterogeneous in age, with a prevalence of workers between 30 and 50 years old (52%), followed by the over 50s (26%) and the under 30s (19%). From the point of view of professional qualifications, the workforce is largely made up of white-collar workers (87%). Employment stability is guaranteed by a high proportion of permanent contracts (96%), as well as by the predominance of full-time employment relationships (96%), with a limited share of part-time staff (4%).

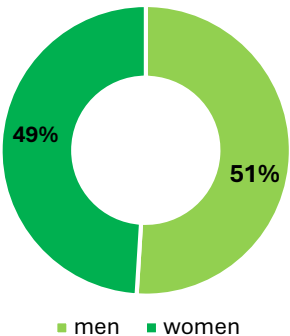


Employees by contract type



The company's workforce shows a substantially balanced gender distribution, with a female presence of 49% of the total employees. The balance is reflected in particular among white-collar staff, where the representation of men and women is balanced, while in managerial and middle management positions the presence is predominantly male. This figure, while highlighting room for improvement, confirms the positive path taken by the company towards greater gender equity and represents a solid basis on which to build further progress also in roles of responsibility.

Employees by gender



Turnover monitoring is a fundamental parameter for assessing the company's ability to attract new professionals and consolidate relationships with staff. In 2024, incoming turnover stood at 10,4%, while outgoing turnover reached 9,7%. Despite the slight increases, the values remain low, confirming a stable working environment and a good level of satisfaction among the people who make up the workforce.

In addition, all employees are covered by the Logistics, Freight Transport and Shipping CCNL, confirming the company's commitment to ensuring fair and transparent working conditions.

For further information on the composition of the staff, please refer to the quantitative tables attached.

Employee well-being

People's well-being is a fundamental element, since the quality of the work experience not only affects the level of individual satisfaction, but directly contributes to the motivation, productivity and loyalty of employees. The company therefore considers well-being not as an accessory aspect, but as an integral part of its strategy of sustainable development and care for human capital.

In this perspective, the first area of attention concerns the management of company benefits, which takes place through streamlined and transparent procedures.

This is accompanied by a structured Welfare plan, which integrates the Sector Fund for Health Care (SANILOG). The Welfare platform also allows these resources to be used flexibly, through a wide range of services and initiatives to support personal and family life.

A further aspect that has a positive impact on well-being concerns the quality of the work environment. The company is aware that comfortable and well-kept spaces affect the indoor climate and the sense of belonging, and for this reason it invests in the creation of welcoming, functional and modern offices. Throughout the company, both in the main offices and in the peripheral offices, we try to ensure the utmost attention to the layout of spaces, the choice of furnishings and attention to detail, so that all employees can benefit from a work environment that promotes well-being, concentration and collaboration.

In line with this approach, the company is also evaluating further measures in favor of employee well-being, which may translate into opportunities for improvement to be formalized in the coming years.

This set of initiatives and projects testifies to the company's constant commitment to creating a work environment that is not limited to guaranteeing adequate conditions, but that knows how to value people, support their overall well-being and promote a balance between private and professional life.

Training and development

Training and skills development are strategic elements to ensure the professional growth of employees and the continuous improvement of company performance. The company promotes training courses aimed both at satisfying legal obligations and at enhancing the technical and operational knowledge of the staff, with a view to safety, quality and sustainability.

In particular, the training course for new hires provides for a careful control of safety training, which is provided from scratch whenever doubts arise about the completeness or compliance of previous training, for example in the event of a lack of certificates or failure to comply with legal deadlines. At the same time, specific technical training is always provided, aimed at learning company programs and procedures, even though this training is not yet formalized – an aspect identified as an opportunity for future improvement.

This attention to safety at work is integrated with the broader training plans, also designed by exploiting the funds set aside with Fondimpresa. During 2024, in addition to mandatory safety training, interventions were planned in terms of quality (ISO 9001 standard, in conjunction with internal audits)

and environmental management (ISO 14001 standard, both in the context of audits and in the preparatory phase for certification). In addition, courses related to ENAC certification and English language courses have been planned in 2024 and started in 2025. Ad hoc courses on customs were also carried out, mainly with the help of external trainers.

Also in 2024, specific training on sustainability was launched for management. The modules covered key issues such as the reporting of non-financial

values and the development of green systems, sustainability communication and the preparation of the environmental report, the analysis of environmental sustainability, the management of environmental impact aspects in Alisped S.p.A. (identification, evaluation and improvement), the planning of environmental aspects, the introduction to sustainability impact rating and knowledge of certifications and certification bodies.

To support the correct application of training, the company uses a digital platform affiliated with Confindustria, dedicated to basic and specific training on safety in the workplace. The mandatory part is monitored in close collaboration with the Head of the Prevention and Protection Service (RSPP), in order to ensure compliance with legal requirements and prevent any oversights or violations.

The collection of training needs and related feedback takes place informally through managers or course organizers. In the future, the company intends to formalize a structured Training Plan, integrating



the planning of activities and the collection of feedback to make the skills development process more systematic.

The set of training activities reflects the company's constant commitment to ensuring a safe working environment oriented towards professional development, valuing people as a key factor for the sustainability and growth of the organization.

Employee engagement

[GRI 404-3]

Employee engagement is considered an essential element for business growth and stability. Listening to people, understanding their needs and making them part of strategic choices means strengthening the sense of belonging, fuelling motivation and consolidating a climate of mutual trust.

In this context, a first listening tool is represented by annual reviews, individual meetings between each employee and their manager, which make it possible to collect professional and training expectations and to better guide development paths. These moments of discussion encourage an open and constructive dialogue, useful not only to define clear objectives, but also to grasp any needs for growth and training.

From 2024, Alisped S.p.A. has also introduced a structured internal personnel evaluation process, aligned with The Delmar Groups policy for “Employee Annual Review” a bilateral approach between employees and managers aims to strengthen the culture of continuous improvement and transparency. In this context, 75.4% of Alisped S.p.A.’s employees received a performance and professional development evaluation with a requirement to reach 100% in years that follow.

In addition to this, there are moments of collective discussion, such as company meetings, organized mainly for the sales force but also extended to product and sector managers. These meetings aim to share common results, perspectives and objectives, strengthening internal cohesion and the exchange of ideas. In the future, the company intends to expand these opportunities for dialogue to other figures in the belief that widespread participation is a key factor for shared growth.

Workers’ health and safety

[GRI 403-7, 403-9, 403-10]

The protection of people's health and safety is an absolute priority for the company and an essential element of its social responsibility. With this in mind, a health and safety management system has been

adopted that not only meets regulatory obligations but is integrated into business processes through a proactive approach aimed at continuous improvement.

The system is based on the drafting of the Risk Assessment Document (DVR), prepared in accordance with current legislation and declined for each company office through specific documents. Since 2018, the company has been employing an external Head of the Prevention and Protection Service (RSPP) who coordinates activities at Group level, supported by an additional RSPP for the Pioltello site. Both work in close collaboration with the Supervisors of each office and with the Quality Manager, ensuring timely and effective risk management.

In fact, a person in charge has been appointed in each local unit, in charge of overseeing the workplace, collecting any reports from workers and proposing improvement actions to the Employer. The RSPPs carry out one to five inspections per year for each site, depending on the complexities present, and directly involve the Supervisors in the assessments. Periodic audits are fundamental moments to identify critical issues, update procedures and define the necessary actions.

Another moment of structured discussion is represented by the annual Periodic Meeting, during which the main critical issues encountered are presented and the programs to be developed are planned. All workers are encouraged to report any problems, generally through their supervisor, thus contributing to a participatory and widespread system of prevention.

Particular attention is paid to the management of injuries, accidents and "near misses", whose cases are always analyzed in depth to understand the causes and avoid the recurrence of events. A health surveillance system is also in place that covers the entire company population.

Training on health and safety is guaranteed to all workers in accordance with the provisions of current legislation, with periodic updates and "on the job" paths during the audits carried out by the RSPP. Each new employee participates in the basic and specific training courses provided for the job, unless he or she has already completed an equivalent training course for the same sector.

Sustainability in the supply chain

Transparency in the supply chain is not just a regulatory requirement, but a strategic value for building lasting relationships and promoting responsible sourcing. Alisped S.p.A. favours a direct dialogue with partners, based on trust and clarity, collaborating with suppliers already oriented towards high standards of quality, safety and sustainability.

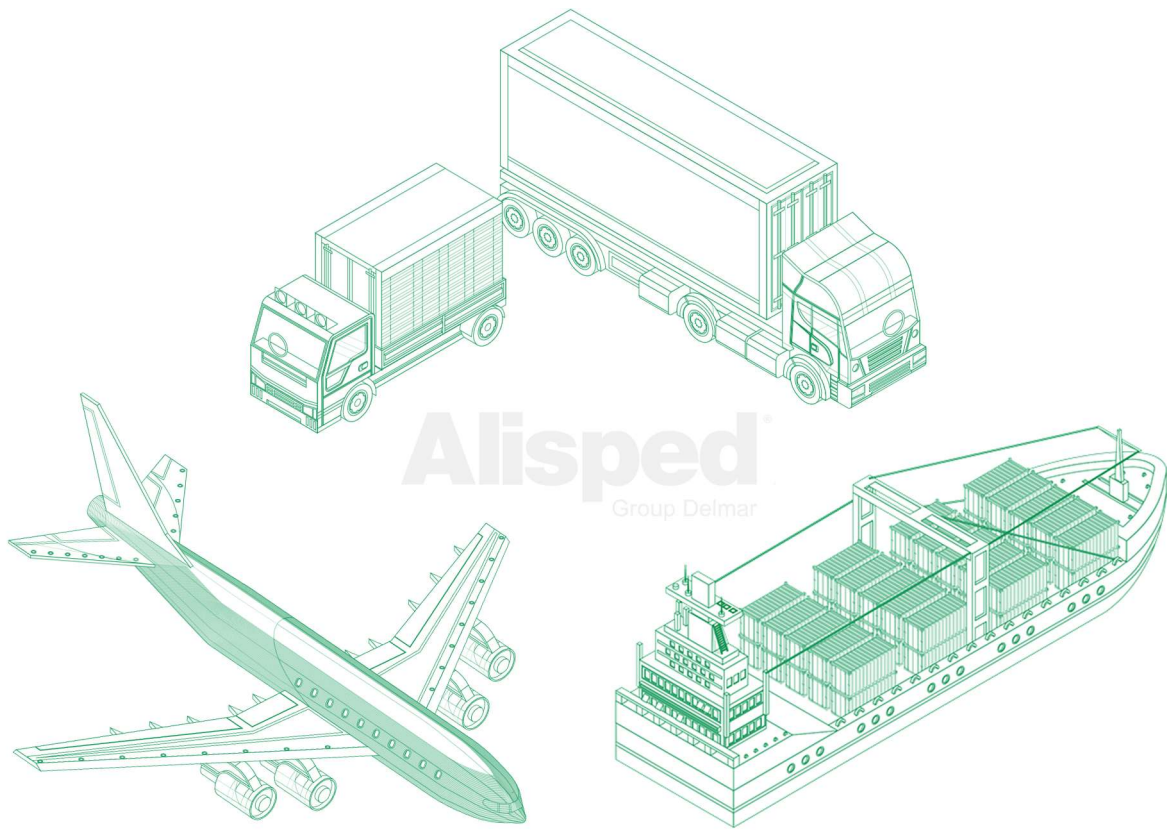
The selection of suppliers is made based on clear criteria - price, quality and timing - in line with the intermediary nature that distinguishes the company's business, taking into account the complexity of a global network that includes airlines, shipping and land transport operators.

In air transport, Alisped S.p.A.'s gives preference to ENAC certified partners, guaranteeing high standards in terms of quality and safety. Collaborations are usually regulated by time-period contracts, in line with the needs of flexibility and continuity of service.

In maritime transport, Alisped S.p.A. manages both full container shipments, dedicated to a single customer, and groupage solutions, which allow multiple senders to share the same container. These methods are flanked by land connections between port and warehouse, for which intermodal alternatives (ship + train) are also proposed, particularly widespread in the ports of Venice, Trieste, Ravenna, Livorno, Genoa, La Spezia and also available in Gioia Tauro. These solutions help reduce costs and emissions, leaving the customer to choose the most suitable option based on urgency, available routes and budget sustainability.

The supplier evaluation process is conducted annually according to parameters such as punctuality, quality of service, assistance, payment methods and characteristics of the fleet. Compliance with agreements and quality of service are also fundamental criteria for ISO 9001 certification, in which inefficiencies are recorded as non-conformities. In the event of inefficiencies or non-compliance, in fact, a formal report is made; if the critical issues are repeated, the temporary suspension or replacement of the supplier is envisaged.

The headquarters provides oversight of the national control of the supply chain, coordinating the collection of documents necessary for the registration and evaluation of suppliers and verifying business regularity, registration in professional registers (such as the Register of Road Hauliers for land transport), certifications, insurance coverage and validity of tax and social security certificates. Any irregularities will result in the immediate blocking of the vector and accounting master codes. Although there are no ESG-based assessment systems yet, a significant part of Alisped S.p.A.'s partners have already adopted advanced sustainability standards.



In 2024, the evaluation sheets of land-based suppliers have been enriched with indicators related to environmental certifications, launching an evolutionary monitoring process

All the shipping companies with which the company collaborates have, in fact, environmental or quality certifications, also offering the possibility of purchasing green certificates for offsetting emissions produced during transport and digital tools for monitoring environmental performance.

The partnership with core operators allows Alisped S.p.A. to access innovative and transparent practices, with an increasingly decisive orientation towards lower-impact solutions. At the same time, the company promotes rail transport as a sustainable alternative in Italy and encourages land transport partners to progressively renew their fleets with the latest generation of vehicles.

Through this approach, Alisped S.p.A. consolidates its ability to anticipate changes in the sector, strengthening a resilient, reliable and increasingly sustainability-oriented supply chain.



Community Support

The Company recognises its role within the territories in which it operates and is committed to supporting local communities through initiatives aimed at social, cultural and economic development. The activities promoted respond to the specific needs of the local context and aim to generate a lasting positive impact.

Sport is the common thread of the main sponsorship activities promoted by the Company. Although these are not strictly charitable initiatives, it is believed that sport is a powerful tool for promoting physical, mental and social well-being. With this in mind, the Company has been supporting sporting realities and events rooted in the territories in which it operates for years, including:

- Sponsorship, for about thirty years, of the Prato Half Marathon;
- Sponsorship of the Prato Tennis Club;



- Sponsorship, for some years, of the Herons Basket Montecatini team, a club founded in 2021 and winner of the Serie B Italian Cup in 2024;
- Membership, starting from 2025 and on the initiative of the Bari branch, as a "steel sponsor" to "La Matta – ciclostorica pugliese", a non-competitive cycling event with vintage bicycles, which enhances the territory of the Valle d'Itria through a path between tradition, landscape and sustainability.

In the broader commitment of the Club to promote proximity to the territories and support the local sports fabric, there are also some initiatives that provide for participation in important sporting events, through the subscription of hospitality formulas.

The Company has established collaborations with important sports realities, such as Juventus, Torino FC and AC Milano, through agreements aimed at strengthening its presence and participation in the sports sector, adopting consolidated and recognized partnership models.



During 2025, Alisped S.p.A. will strengthen its commitment to supporting social and solidarity initiatives, with particular attention to the world of health and culture. In this context, the collaboration with the Meyer Children's Hospital Foundation is in place, a reality with which some smaller initiatives had already been activated in the past.

The Company's intention is to continue and strengthen this collaboration over time, also by evaluating more structured support formulas, such as joining the "Meyer Friendly

Company" program.

Also going into 2025, the Company also joined as a sponsor the cultural project "Scavi Monte Sant'Elia", aimed at enhancing and promoting the archaeological heritage.

Environmental responsibility

Climate change and energy consumption

[GRI 302-1, GRI 305-1, GRI 305-2]

Alisped S.p.A.'s energy consumption is mainly related to the use of electricity for the operation of offices and plants, heating which is powered by natural gas and fossil fuels, such as petrol and diesel, that are used for the management of the company fleet consisting of about forty cars and vans intended for small local pick-ups and deliveries.

With the aim of reducing energy consumption and related CO₂ emissions as much as possible, the company has embarked on a path of progressive efficiency which, although through limited interventions, testifies to the desire to take a clear and structured direction towards environmental protection. In this context, Alisped S.p.A. has started the replacement of traditional lighting systems with LED lamps, as well as the upgrade of heating systems by replacing a natural gas boiler with a heat pump. At the same time, lighting systems with automatic on/off sensors have been introduced in many rooms to detect presence, while in larger establishments the air conditioning systems have been equipped with timing systems that automatically adjust their shutdown at night, preventing minimum consumption.

On the corporate mobility front, Alisped S.p.A. is committed to increasing the share of low-CO₂ emission vehicles, favouring the introduction of electric, Plug-in Hybrid or, where applicable, Full-Hybrid vehicles. The company constantly monitors fuel consumption on a monthly basis and, through the fuel card provider, has estimates of emissions associated with the car fleet, so as to integrate operational management with a timely analysis of the environmental impact

With a view to further efficiency, Alisped S.p.A. is evaluating the installation of a car park with photovoltaic coverage at the Prato plant, with an estimated power of about 50 kWh. This project, subject to the change of ownership of the building in progress, would make it possible to offer shelter to 10-12 cars, reducing the energy requirement for their cooling, and to self-produce about 40% of the plant's annual needs.

Alisped S.p.A.'s direct emissions (Scope 1) in 2024 amount to approximately 184.38 tonnes of CO₂eq, while indirect "Location Based" emissions stand at 90.64 tonnes of CO₂eq and "Market Based"



emissions at 156.02 tonnes of CO₂eq. In addition, there are Scope 3 emissions from freight transport handled by suppliers via air, sea and land interconnection. Although the company can monitor these emissions through dedicated software, the possibilities for intervention are limited.

For further information on energy consumption and emissions generated by Alisped S.p.A.'s business activities, please refer to the attached tables.

As part of the ISO 14001 certified management system, Alisped S.p.A. also extends its commitment to the supply chain, integrating environmental criteria into the performance assessments of transport suppliers and rewarding, all things being equal, the companies that demonstrate the best results in terms of sustainability.

Alisped S.p.A.'s commitment therefore translates into the proposal to customers of alternative logistics solutions with a lower impact, such as intermodal transport instead of exclusively land transport or combined "sea-air" options as an alternative to exclusively air shipments.

Attachments

GRI 302-1 Energy consumption within the organization¹

Energy source	U.o.m.	2024
Electric energy consumption	GJ	1,273.09
of which from non-renewable sources	GJ	1,273.09
Fossil fuel consumption	GJ	2,497.64
Of which for transport (petrol/diesel)	GJ	2,497.64
Total energy consumption within the organization	GJ	3,770.73

GRI 305-1, GRI 305-2 Direct and indirect GHG emissions

Emissions	U.o.m.	2024
Direct emissions (Scope 1)²	tCO ₂	184.38
Indirect emissions – Location Based (Scope 2)³	tCO ₂	90.64
Indirect emissions – Market Based (Scope 2)	tCO ₂	156.02
Total (Scope 1 + Scope 2 – LB)	tCO ₂	275.02
Total (Scope 1 + Scope 2 – MB)	tCO ₂	340.40

¹ The following conversion factors were used to calculate energy consumption: NIR: ITALIAN GREENHOUSE GAS INVENTORY 1990-2017 - NATIONAL INVENTORY REPORT 2022. FIRE: Energy Manager 2018 Guidelines; petrol 1 L = 0,0319 GJ; diesel 1 L = 0,0360 GJ; Electric energy 1 kWh = 0,0036 GJ.

² Direct CO₂ emissions, or Scope 1, correspond to emissions from sources owned or controlled by an organization; Direct emissions come from the use of natural gas. The calculation of emissions was carried out on the basis of the emission coefficients provided by the Ministry of the Environment, used for the national inventory of CO₂ emissions pursuant to the United Nations Framework Convention on Climate Change (UNFCCC), referring to the average of the values relating to the three-year period 2021-2023.

³ Indirect CO₂ emissions, or Scope 2, i.e. indirect CO₂ emissions, are associated with electric energy generation. The Location-based approach considers the average intensity of CO₂ emissions of the national grid. The source used in the calculation is ISPRA - Atmospheric greenhouse gas emission factors in the national electricity sector and in the main European Based countries. In particular: electric energy (2024) = 256.3 gCO₂/kWh

GRI 2-7 Employees

Total number of employees by contract type and gender as of 31.12.2024

Type of contract	Gender					
	2023			2024		
	Men	Women	Total	Men	Women	Total
Permanent	69	61	130	67	62	129
Fixed-term	2	1	3	2	3	5
Total	71	62	133	69	65	134

Total number of employees by full-time/part-time contract and gender as of 31.12.2024

Type of contract	Gender					
	2023			2024		
	Men	Women	Total	Men	Women	Total
Full-time	71	56	127	69	59	128
Part-time	-	6	6	-	6	6
Total	71	62	133	69	65	134

GRI 2-8 Non-employees

Job category	Gender					
	2023			2024		
	Men	Women	Total	Men	Women	Total

Self-employed workers	2	1	3	1	1	2
Interns	-	-	-	3	2	5
Total	2	1	3	4	3	7

GRI 401-1 New employee hires and employee turnover

Number of hires	Age							
	2023				2024			
	<30	30-50	>50	Total	<30	30-50	>50	Total
Men	5			5	3	4	-	7
Women	4	1		5	2	5	-	7
Total	9	1	-	10	5	9	-	14

Hiring rate	Age							
	2023				2024			
	<30	30-50	>50	Total	<30	30-50	>50	Total
Men	42%	-	-	7%	25%	13%	-	10%
Women	29%	3%	-	8%	14%	13%	-	11%
Total	35%	1%	-	8%	19%	13%	-	10%

Number of terminations	Age							
	2023				2024			
	<30 years old	30-50 years old	>50 years old	Total	<30 years old	30-50 years old	>50 years old	Total
Men	1	4	2	7	3	3	3	9
Women	-	6	-	6	2	1	1	4
Total	1	10	2	13	5	4	4	13

Turnover rate	Age							
	2023				2024			
	<30 years old	30-50 years old	>50 years old	Total	<30 years old	30-50 years old	>50 years old	Total
Men	8%	11%	8%	10%	25%	9%	12%	13%
Women	-	16%	-	10%	14%	3%	9%	6%
Total	4%	14%	6%	10%	19%	6%	11%	10%

GRI 403-9 Work-related injuries

Total number of cases of occupational injuries as of 31.12.2024

No. of cases of occupational injuries	2023	2024
Not with serious consequences (< 6 months)	0	1

With serious consequences (> 6 months)	0	0
Deaths	0	0
Total	0	1

GRI 403-10: Work-related ill health

Rates of occupational injuries	2023	2024
Number of cases of recordable work-related ill health	0	0
Number of fatalities as a result of work-related ill health	0	0

GRI 404-3 Percentage of employees receiving regular performance and career development reviews

Job category	2023		2024	
	Number of employees	% of total employees	Number of employees	% of total employees
Executives	-	-	1	25.0%
Managers	-	-	6	54.5%
Employees	-	-	91	78.4%
Workers	-	-	3	100.0%
Total	-	-	101	75.4%

GRI 405-1: Diversity of governance bodies and employees

Total number of employees by gender and age as of 31.12.2024

Gender	Age							
	2023				2024			
	<30	30-50	>50	Total	<30	30-50	>50	Total
Men	12	32	22	71	12	30	24	69
Women	14	38	10	62	14	40	11	65
Total	26	70	32	133	26	70	35	134

Total number of employees by job category and age as of 31.12.2024

Job category	Age							
	2023				2024			
	<30	30-50	>50	Total	<30	30-50	>50	Total
Executives	-	1	-	1	-	3	1	4
Managers	-	4	7	11	-	4	7	11
Employees	26	65	25	116	26	63	27	116
Workers	-	3	2	5	-	2	1	3
Total	26	70	32	133	26	70	35	134

Percentage of employees by job category, gender and age as of 31.12.2024

Job category	Age							
	2023				2024			
	<30	30-50	>50	%	<30	30-50	>50	%
Men								
Executives	0%	1%	0%	1%	0%	2%	1%	3%
Managers	0%	2%	5%	7%	0%	1%	5%	7%
Employees	9%	22%	11%	42%	9%	19%	12%	40%
Workers	0%	2%	2%	4%	0%	1%	1%	2%
Total	9%	24%	17%	53%	9%	22%	18%	51%
Women								
Executives	0%	0%	0%	0%	0%	0%	0%	0%
Managers	0%	2%	0%	2%	0%	1%	0%	1%
Employees	11%	27%	8%	45%	10%	28%	8%	47%
Workers	0%	0%	0%	0%	0%	0%	0%	0%
Total	11%	29%	8%	47%	10%	30%	8%	49%

Protected category employees	2023	2024
	% of total employees	% of total employees
Executives	0%	0%

Managers	0%	0%
Employees	4.5%	4.5%
Workers	0%	0%
Total	4.5%	4.5%

GRI Content Index

Statement of use	Alisped S.p.A. has reported the information listed in this GRI content index for the period from 01/01/2024 - 31/12/2024 with the « with reference to » approach to the GRI Standards.
GRI 1 used	GRI 1 - Principles (2021)

GRI Standard	Disclosure	Chapter reference	Page reference	Notes
GRI 2 – General Disclosures				
The organization and its reporting practices				
2-1	Organizational details	The governance approach	20	
2-2	Entities included in the organization's sustainability reporting	Methodological note	5	
2-3	Reporting period, frequency and contact point	Methodological note	5	
2-4	Restatements of information	Methodological note	5	
2-5	External assurance	Methodological note	5	
Activities and workers				
2-6	Activities, value chain and other business relationships	Alisped S.p.A. profile	7	
2-7	Employees	Human capital management	25	

		and development		
2-8	Workers who are not employees	Human capital management and development	25	
Governance				
2-11	Chair of the highest governance body	The governance approach	20	
Strategy, policies and practices				
2-22	Statement on sustainable development strategy	Letter to Stakeholders	4	
2-23	Policy commitments	Corporate governance and risk management	21	
2-26	Mechanisms for seeking advice and raising concerns	Corporate governance and risk management	21	
2-28	Membership associations	The governance approach	20	
2-29	Approach to stakeholder engagement	Stakeholder engagement	15	
2-30	Collective bargaining agreements	Human capital management and development	25	

Material topics				
GRI 3 – Management of material topics				
3-1	Process to determine material topics	Materiality analysis	17	
3-2	List of material topics	Materiality analysis	17	
Risk and crisis management				
3-3	Management of material topics	Corporate governance and risk management	21	
Governance and corporate ethics				
3-3	Management of material topics	Corporate governance and risk management	21	
Innovation and digitalisation				
3-3	Management of material topics	Service responsibility and customer satisfaction	23	
Service responsibility and customer satisfaction				
3-3	Management of material topics	Service responsibility and customer satisfaction	23	
Climate change and energy consumption				

3-3	Management of material topics	Climate change and energy consumption	35	
GRI 302 Energy (2016)				
302-1	Energy consumption within the organization	Climate change and energy consumption	35	
Pollution				
3-3	Management of material topics	Climate change and energy consumption	35	
GRI 305 Emissions (2016)				
305-1	Direct (Scope 1) GHG emissions	Climate change and energy consumption	35	
305-2	Energy indirect (Scope 2) GHG emissions	Climate change and energy consumption	35	
Human capital management and development				
3-3	Management of material topics	Human capital management and development	25	
GRI 401 Employment 2016				
401-1	New employee hires and employee turnover	Human capital management and development	25	

GRI 404 Training and education (2016)				
404-3	Percentage of employees receiving regular performance and career development reviews	Employee engagement	29	
GRI 405 Diversity and equal opportunity (2016)				
405-1	Diversity of governance bodies and employees	Human capital management and development	25	
Occupational health and safety				
3-3	Management of material topics	Workers' health and safety	30	
GRI 403 Occupational health and safety (2016)				
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Workers' health and safety	30	
403-9	Work-related injuries	Workers' health and safety	30	
403-10	Work related ill-health	Workers' health and safety	30	
Local communities and relationship with the territory				
3-3	Management of material topics	Community Support	33	
Supply chain management				

3-3	Management of material topics	Sustainability in the supply chain	31	
Cybersecurity and data protection				
3-3	Management of material topics	Cybersecurity and data protection	22	
GRI 418 Customer privacy (2016)				
3-3	Management of material topics	Cybersecurity and data protection	22	