

2023



Value Report



La lucente spa[®]
dal 1922

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Introduction

Letter to stakeholder

Dear stakeholder,

the reporting path undertaken in 2021 is now in its third edition, with the challenging goal of providing stakeholders with increasingly analytical and transparent reporting, not only in the economic sphere, but also in the social, environmental and governance spheres, testifying to the creation of a responsible business model, in line with the vision on global risks that the World Economic Forum has categorised as economic, environmental, social, geopolitical and technological, calling on companies to provide timely and effective responses on these issues that, until recently, did not seem to concern them.

And it is precisely in this direction that this year's Value Report presents important new elements. The enhancement of the reporting system has led to the establishment of a sustainability commitment also for corporate governance, moving towards the creation of a 'Sustainability Committee', tasked with supporting the Board and carrying out initiatives in the ESG field, responding to a strategic vision of consistency between planning and reporting.

2023 was a year in which La Lucente recorded a 4% increase in turnover compared to 2022. A growth that, when translated in terms of Economic Value, i.e. Gross Global Added Value and Distributed Economic Value, was +5.56% and +5.84%, respectively, when compared to the previous year.

The distribution of the economic value produced also generated a +8% increase for the corporate population, which remains the reference stakeholder and which, also on behalf of the entire Board, I take this opportunity to thank.

In addition to this performance, there are other elements that characterise the ESG path of La Lucente and which concern, first of all, the company population, which has grown by over 400 people and now numbers around two thousand, 97% of whom are employed on permanent contracts.

In order to satisfy the needs of our female collaborators, we have also focused on a management system capable of setting measurable objectives through formalised policies and targeted actions by virtue of the acquisition of UNI/Pdr 125:2022 certification on the subject of gender equality.

With the aim of optimising processes and managing the operational complexity of activities, we made investments in digital tools.

A new platform has been established to generate efficiency through the rationalisation of costs and times, and the CRM (Customer Relationship Management) system has been implemented, introducing innovative and customised solutions to manage and optimise the company's interactions with prospective, rather than already acquired, clients.

The environment is obviously our silent stakeholder. The ambitious project we are carrying out on the monitoring of waste produced, also at our branch offices, allows us to collect a more comprehensive set of information in the interest of the various stakeholders in our value chain.

In the hope that you will appreciate the Value Report 2023 for the clarity and transparency of the information and analysis provided, I wish everyone

good reading!

CEO / Angelo Volpe



#lalucenteforfuture

Methodological note



The management of sustainability and the reporting obligations under European legislation require a continuous awareness exercise on the importance of the reporting path started with the first Value Report in 2021.

The goal is to aim for a sustainability report in the year 2026, namely for the fiscal year 2025, that complies with the new [European CSRD – Corporate Sustainability Reporting Directive](#) - containing a disclosure:

1. adhering to the new [ESRS - European Sustainability Reporting Standard](#);
2. integrated in the management report,
3. inspired by the principle of dual materiality,
4. respectful of the impacts generated in the value chain.

For each of these aspects, La Lucente's Working Group (hereinafter WG), made up of the Administration, Finance and Control, Compliance, HSE, Marketing and Communication and Human Resources Functions, coordinated by the non-executive Councilor, lawyer Saverio Francesco Ressa and the engineer Carmine Lamanna, launched a specific action plan in 2023.

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With regard to standards, La Lucente started a reconciliation activity between GRI disclosure and ESRS standards in line with the document, currently in draft, [GRI-ESRS Interoperability Index](#).

Regarding integration between documents, inspired by the [framework IR \(2021\)](#) of the IIRC (International Integrated Reporting Council) La Lucente has accepted the challenge of full connectivity between economic-financial and sustainability information, taking the new IFRS Foundation guidelines "[Transition to integrated reporting: a guide to getting started](#)" as a reference.

The principle of dual relevance will lead the organisation to identify material issues based on their associated impacts, risks and opportunities, in accordance with the EFRAG IG 1 Materiality Assessment guidelines of May 2024.

Similarly, also for the value chain, La Lucente questioned the type of impacts generated by its business, reflecting on how to represent its value chain according to the [EFRAG IG 2 Value Chain](#) guidelines also published in May 2024.

The Value Report 2023 of La Lucente SpA (hereinafter also referred to as 'La Lucente', 'Company', 'Organisation'), now in its third edition, has been prepared in accordance with the GRI Standards 2021 ('with reference' option).

The reporting covers qualitative and quantitative data and information for the finan-

cial year 2023 (1 January 2023 to 31 December 2023), compared with the financial year 2022 to ensure comparability of performance over time. The data and information presented in the document refer to the company La Lucente SpA.

For the sake of a correct representation of the data, the use of estimates has been limited as much as possible and, where present, they have been appropriately indicated in the text. It should also be noted that any changes made to previously published comparative data are clearly indicated within the document. The contents of the document were identified through materiality analysis, which, in line with GRI 3 - Material Issues 2021, identified the most relevant environmental, social and governance (ESG) priorities for the Company.

Once again, this year, the document presents a structure divided into sections that, starting with a methodological and strategic framework, with typically 'general disclosure' information on materiality analysis, the business model, the value chain, the organisational structure and governance, continues with a more specific disclosure designed 'by capital', bringing material issues back to the:

Financial capital
Human capital
Productive and intellectual capital
Social and relational capital
Natural capital

In addition to the GRI Standard, La Lucente also considered the US SASB (Sustainability Accounting Standards Board) Standard, with specific reference to the "Professional & Commercial Services" sector.

Appendices 1) and 2) to the document contain the GRI Content Index and the SASB Content Index, the two technical tools that enable the reader to identify specific content, in accordance with international reporting standards.

Regarding the GRI Content Index, once again this year, it was chosen to track the company's commitment to sustainable development by drawing inspiration from the 17 goals of the UN Agenda 2030 in line with the reporting framework on the SDGs, namely linking the GRI disclosure with the SDGs in full adherence to the document 'Linking the SDGs and the GRI Standards' published in May 2022.

This Value Report is published annually and was approved by the Company's Board of Directors on 30 December 2024.

The Value Report was subject to a limited assurance audit by the auditing firm PricewaterhouseCoopers SpA (see Opinion Letter of the auditing firm).

The Report is published on the corporate website.

Comments on the Value Report 2023 can be sent to the e-mail: "sostenibilita@lalucente.it"



Administration and Finance



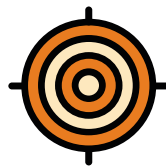
Management and Control



Human Resources



Compliance



Marketing

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Communication channels



Corporate communication is conveyed through online and offline channels, through which a transparent, structured and continuous interaction is established with stakeholder, spreading corporate identity and values, as well as social, cultural and sport initiatives.

Institutional documents

- » The institutional communication tools used are:
- » [Company Profile](#)
- » Financial Reports
- » [Value Report 2022](#)
- » [Corporate Video](#)
- » [Press Relases](#)

During 2023, 12 official communications were sent out, reprinted and published online. In overall, La Lucente was mentioned about 200 times by newspapers, mass media and websites.

Digital engagement

La Lucente, through its Marketing and Communication Office, managed digital communication in-house, ensuring direct and timely control over social interactions.

The tools used are:

the **WEB SITE** that provides a general overview of the company, communicating its history, values, services and areas of interest.

SITO INTERNET www.lalucente.it

24.020 visitatori of whom 12,162 new visitors and 11,858 return visitors

16.535 organic traffic

460 social traffic

44.736 page views

Most visited page: •Contacts 4.333 views (9.7% of total views)
www.lalucente.it/contatti



I **SOCIAL NETWORK**, used to reach different categories of stakeholders, through the following digital platforms.

Meta

35 published post

596 new Follower

4.059 Followers

23.211 Facebook and Instagram page coverage

16.325 visit to Facebook and Instagram page

115.209 impression



LINKEDIN

n° 35 published posts

+ 11 talent acquisition posts

974 new follower

3.639 Follower (+36% compared to 2022)

5.516 unique visitors (+116% compared to 2022)

122.746 impression



NEWSLETTER addressed to internal and external stakeholders.

Corporate communication is also conveyed through networking activities, which are considered particularly effective in the dialogue with internal stakeholders. In this perspective, in December 2023, a Christmas Party was organised for the corporate community, during which the results for 2023 and the objectives for 2024 were illustrated.

During the event, held in an atmosphere of shared conviviality, the 2023-2025 Industrial Plan was also presented, as well as the 'Smart&flex working' project, conceived with the aim of improving the wellbeing of the company's workforce, through the introduction of agile and flexible working methods, capable of ensuring an effective work - life balance.

Stakeholder dialogue and Materiality Assessment



La Lucente believes that dialogue with stakeholders is important not only to guide the materiality assessment, which is the basis of the reporting process, but also to assign governance the right priorities to streamline the value creation process.

For this reason, in recent years, the frequency and quality of dialogue with stakeholders has enabled us to add value to the initial activity of simple communication, transforming it into a true engagement strategy that, through the valorisation of the various feedback, has enabled the planning of the right actions.

In this process, La Lucente is inspired by the principles of the [AccountAbility AA-1000AP](#) framework (inclusiveness, responsiveness, materiality and impact) by engaging its stakeholders in line with the [Account Ability 1000 – Stakeholder Engagement Standard](#).

Below is an overview of La Lucente’s stakeholder ecosystem and how they are involved.

Stakeholder	Dialogue frequency	Engagement modes
Trade Associations	High	» Participation in meetings » Conference activities » Sponsorship of initiatives
Banks and finance companies	Medium	» Periodic update meetings » Questionnaires
Private clients	High	» Social media communication » Website » Joint review of projects » Service verification audits » Satisfaction monitoring
Public clients	High	» Service verification audits » Satisfaction monitoring
Consortia	Medium	» Organisation and participation in meetings » Information reports
IT service suppliers	High	» Engagement in processes » Periodic meetings » Questionnaires
Strategic service suppliers	High	» Engagement in processes » Periodic meetings » Ermete project
Innovation process partners	Medium	» Coworking activities » Periodic meetings » Ermete project

Stakeholder	Dialogue frequency	Engagement modes
ATI and RTI partners	High	» Periodic meetings » Co-planning » Ermete project
Trade Unions	High	» Periodic meetings
Subcontractors	High	» Sharing plans and programmes » Service verification audits » Ermete project
Universities and Research Institutes	Medium	» Participation in research projects » Technology transfer » Internships

Giving continuity to the path undertaken, in order to give more effort, La Lucente pursued a more structured stakeholder engagement process based on different channels of dialogue.

Materiality assessments were carried out using two distinct modes of engagement:

- » meetings with internal stakeholders, namely the members of the WG, for the selection of material issues, the definition of their impacts and their actual evaluation;
- » one-to-one interviews with external stakeholders, mainly clients and suppliers, selected for the presence of an initiated ESG reporting process and for which Lucente participates in the relative materiality assessment. External stakeholders were involved in the prioritisation of the most relevant issues.

In accordance with GRI 3 - Material Issues, the selected issues were then attributed to their related negative or positive, actual or potential impacts assessed according to severity and likelihood of occurrence (for potential impacts only).

The materiality assessment made it possible to:

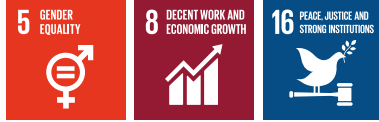
- » identify 10 overall topics, of which 3 environmental, 3 governance and 4 social;
- » identify 24 overall impacts (mostly negative and current), of which 7 on the environment, 7 on governance and 10 on social;
- » establish an alignment in terms of prioritisation of issues for external stakeholders that converge in assigning high relevance to issues No. 3 'Energy Efficiency', No. 5 'Corporate Governance and Legality', No. 7 'Health and Safety', No. 9 'Enhancement of Human Capital' and No. 10 'Welfare, Diversity & Inclusion'.

Material issue	Impact
1. Emissions and climate change	1. Climate change due to greenhouse gas emissions by the organisation 2. Supplier qualification and evaluation system based on economic, environmental and social criteria 3. Production of emissions from vehicle use
2. Waste reduction	4. Excessive water consumption and responsible waste management in service provision 5. Waste not disposed of correctly as part of activities carried out by third parties
3. Energy efficiency	6. Energy consumption intensity 7. Low share of energy from renewable sources
4. Digitization and privacy	8. Search for digital solutions to better manage primary processes and support interaction with stakeholders 9. Personal data processing and GDPR compliance 10. Information system security and organisational resilience for business continuity
5. Corporate governance and legality	11. Cases of corruption, malfeasance and conflicts of interest with possible impacts on business and reputation 12. Formalisation of a sustainability governance structure 13. Implementation of an efficient complaints and irregularities reporting system for better risk management, including ESG risks
6. ESG investments	14. Production and distribution of socio-economic value for local communities
7. Health and safety	15. Significant risks related to the use of harmful and/or toxic substances by employees in the provision of services 16. Workers' health and safety accidents
8. Customer Relationship Management	17. Analysis of customer needs and customisation of the service offering 18. Lack of compliance with the quality standards of the services provided
9. Enhancement of human capital	19. Research and selection of personnel 20. Management of facility business turnover rate 21. Management of corporate turnover rate 22. Worker growth: development of new knowledge, skills and competencies, work performance improvement
10. Welfare, diversity & inclusion	23. Inefficiency of the D&I management system 24. Corporate welfare projects also through the recognition of benefits for company employees



The Company

Corporate governance and legality



Our story

Founded in 1922 by Mario Volpe, after a century of uninterrupted activity, today, La Lucente is an accredited Economic Operator, active in the global service and facility management field, with approximately 2.000 employees working throughout the country with both public and private clients.

During 2021, following the third-generation handover, the current configuration of the company and the start of an internationalisation process took shape.

Already a member of the main national trade associations such as **ANIP Confindustria**, **IFMA**, **UNIFERR** and **ANID**, in fact, in 2021 Lucente acquired membership of the **ECS Consortium - European Customer Synergy**, a pan-European company, based in Brussels, that provides integrated solutions and a complete suite of facility management services, networking the most referenced companies in the Union.



Business model



It is remarkable how much attention the new legal obligations and related sustainability reporting standards dedicate to the ways in which a company communicates value creation by internalising or outsourcing the various stages of its chain, in other words, that range of activities which add value to every single step in the design, production and delivery of products or the provision of quality services.

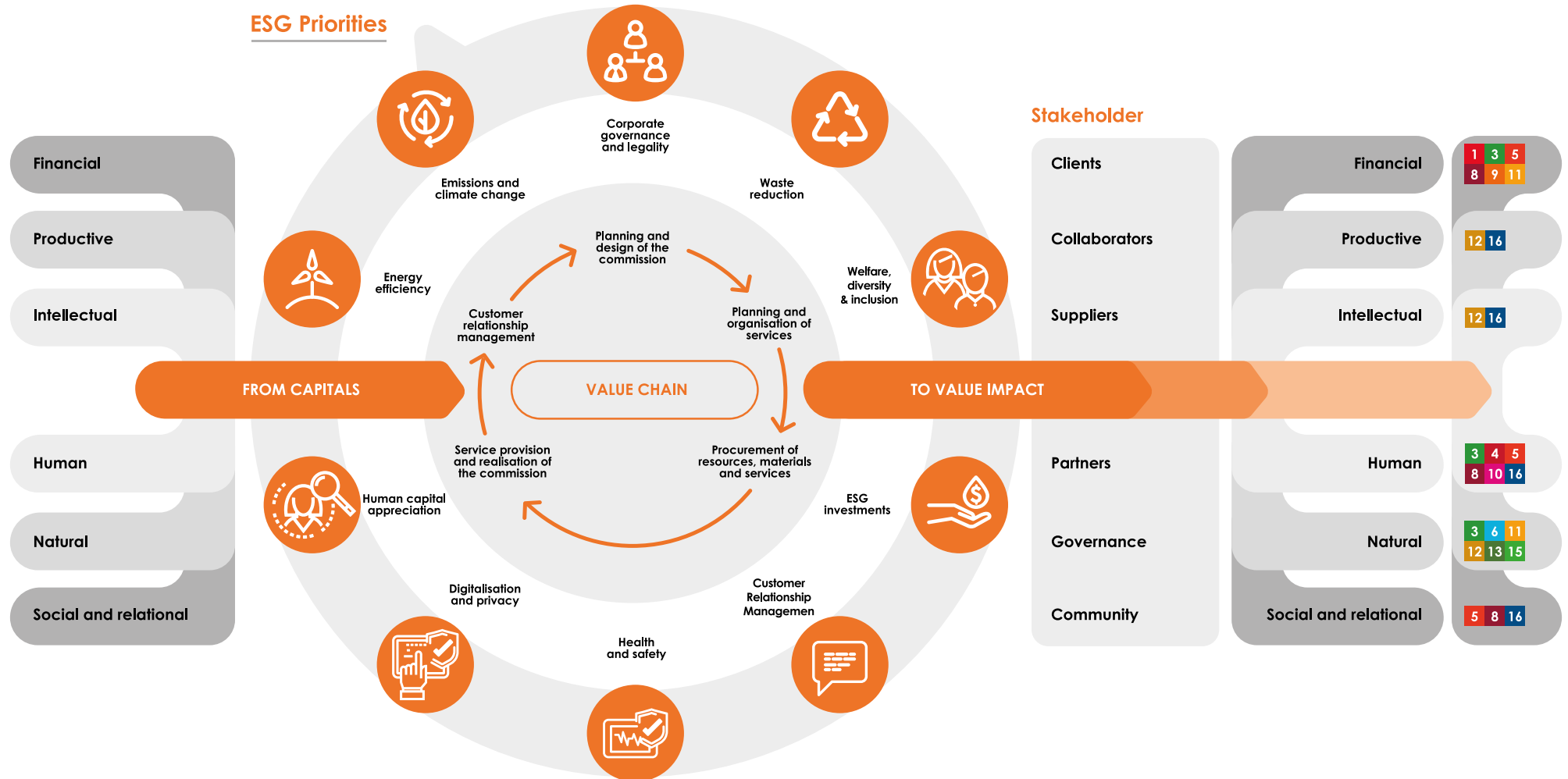
Services which, in the case of La Lucente, identify a global service offer system, divided into the following business lines:

- » cleaning and sanitisation - such as civil and industrial cleaning, health and food cleaning, environmental remediation, sanitisation and bacterial decontamination,
- » ecology and environmental management - such as collection, transport, recovery and disposal of urban and special, hazardous and non-hazardous waste, asbestos removal, disposal and remediation, pest control, rodent control and bird removal,
- » maintenance and integrated services - such as building surveillance and security with reception and concierge services, green management, plant maintenance, logistics, transport and portorage.



For La Lucente, representing its value chain means highlighting the different activities that contribute to adding value to an order regardless of the type of service. This representation also allows to explain how the business produces impacts towards ESG issues and its stakeholders, consequently generating value contributions to its capital and related SDGs.

The value chain thus becomes a central element in the representation of the business model proposed by the IR framework based on the principle of shared value creation.



Integrated Policy



In accordance with the company's strategic choices, La Lucente has adopted an **Integrated Policy** to take care of the quality of processes and services, the prevention of corruption, hygiene and safety in the workplace, workers' health, environmental protection, respect for human rights and the enhancement of gender equality, aimed at supporting the empowerment and leadership of women in high-level organisations.

In this direction, an Integrated Management System has been adopted that is consistent with the standards: UNI EN ISO 9001, UNI EN ISO 14001, UNI EN ISO 45001, UNI EN ISO 37001, UNI EN ISO 50001, UNI PdR 125 and SA 8000.

In pursuit of its objectives, La Lucente has therefore undertaken to:

- » use appropriate tools and indicators to monitor performance in terms of quality, environment, worker health and safety, social responsibility and gender equality, and corruption prevention,
- » assess the risks associated with processes to reduce and/or mitigate their impact on service delivery and any economic and reputational repercussions,
- » sensitise staff to consider the Management System as an instrumental tool for process improvement,
- » apply people management and development practices that promote an inclusive culture and respect for diversity in professional growth, guaranteeing equal opportunities for all personnel,
- » consolidate and develop the wealth of information and experience, through continuous staff training,
- » ensure the dissemination and knowledge of the Policy to stakeholders, through appropriate communication processes, both massive and dedicated,
- » encourage reports of problems encountered in the application of the Management System, through communication channels that safeguard anonymity (whistleblowing), so that they can be promptly processed and resolved,
- » make use of the compliance function to verify the compliance of processes with reference regulations.

These objectives are pursued by defining actions consistent with the following management principles.

Principle	Description
Quality	<ul style="list-style-type: none"> » Searching for the highest quality-quantity standards in performance » Transparency and collaboration with clients » R&D Activities
Environment and energy	<ul style="list-style-type: none"> » Definition of environmental KPIs » Promotion of a sustainable culture along the entire value chain » Mitigation of environmental impacts » Energy efficiency and carbon neutrality
Hygiene, health and safety in the workplace	<ul style="list-style-type: none"> » Risk mapping and updating » Monitoring of hygiene, health and safety goals for workers » Regulatory update and compliance risks » Prevention of accidents in the workplace » Internal communication » Dialogue with sub-contractors » Protocols on the prevention of risks related to pandemic phenomena » Constant dialogue with workers' representatives
Corporate Social Responsibility and Gender Equality	<ul style="list-style-type: none"> » Engagement of suppliers in social impact projects » CSR policies » Protection of minors » Protection of workers and combating forced labour » Protection of trade union rights » Protection of diversity » Protection of human rights » Full compliance to the relevant CCNLs » Fair remuneration policies » Training and information on SA8000 and gender policies » Promotion of CSR within corporate communication » Recruitment policies » Diversity and inclusion training » Work-life balance and parental protection » Stakeholder engagement
Corruption Prevention	<ul style="list-style-type: none"> » Respect for legality and adoption of ethical principles » Compliance with anti-corruption regulatory requirements » Transparent management of contracts » Strengthening legality protocols » Promotion of legality within the value chain » Due diligence of suppliers » Reporting of anomalies » Promotion of a compliance culture

Corporate Governance



The company's steady growth has been supported by a gradual transition towards a managerial-type management model. The last few years, in fact, have been characterised by the search for professional figures who, possessing specific skills, would be able to support the company along its path of sustainable development

Board of Directors

The Corporate Governance model adopted by La Lucente is the ordinary one, in which management is entrusted to a Board of Directors (B.o.D.) composed of three members, appointed by the Shareholders' Assembly according to the list voting procedure, who remain in office for three years, namely until the approval of the last year's financial statements.

Among the elected Directors, the Shareholders' Assembly appoints the Chairman, while the Chief Executive Officer is appointed by the Board of Directors, which also defines his powers through the granting of special proxies. The remuneration of the Directors and the Chairman is determined by the Shareholders' Assembly, unlike that of the Chief Executive Officer, which, on the other hand, is set by the Board of Directors.

Currently, the Board of Directors of La Lucente SpA, appointed on 11.01.2021 and reconfirmed on 03.05.2024, is composed as follows:

Consiglio di Amministrazione				
	Role	First name and Surname	Gender	Age group
	Chairman	Pierluigi Mantini	M	>50
	Chief Executive Officer	Angelo Volpe	M	>50
	Non-executive Councilor	Saverio Francesco Ressa	M	>50

The Board of Directors defined the company's ESG strategy, not neglecting, on the one hand, to actively participate in meetings and focus groups aimed at setting the contents of sustainability reporting and, on the other, to monitor reporting activities.

The Sustainability Committee

La Lucente's Corporate Governance system has been integrated with the activities of the Sustainability Committee, set up on 18.12.2023, which has been assigned propositional, advisory and, where necessary, executive functions regarding ESG-type strategies.

The functions assigned to the Sustainability Committee include:

- » supporting the Board of Directors in the definition of a Sustainability Plan, ESG policies and strategies;
- » expressing, at the request of the Board of Directors, opinions on issues that may generate impacts on sustainability issues;
- » supervise the way in which environmental, social and governance issues are integrated into the Company's business model and industrial plan;
- » provide support for the materiality analysis and coordination of the stakeholder engagement process, in the drafting of the Sustainability Report or other reporting tools on sustainability issues;
- » monitor the pursuit of the Sustainability Plan objectives, examining its guidelines and implementation methods;
- » monitor the Company's compliance with the main regulatory guidelines on sustainability issues;
- » monitor ESG issues related to the Company's operations and the dynamics of interaction with its stakeholders;
- » promote training initiatives and the dissemination of the culture of sustainability among employees, collaborators and other categories

The Board of Statutory Auditors

La Lucente's Board of Auditors consists of 3 Statutory Auditors and 2 Substitute Statutory Auditors, all appointed by the Shareholders' Assembly, according to the list voting procedure. As regards the aspects related to the attribution of functions and the duration of the appointment, the criteria are established by law. Finally, the remuneration is determined by the Shareholders' Assembly.

Currently, the Board of Auditors is composed as follows:

Role	First name and Surname	Gender	Age Group
Chairman	Fabio Caputo	M	>50
Statutory Auditor	Anna Lucia Muserra	F	>50
Statutory Auditor	Francesco Campobasso	M	>50

Supervisory Board ex. D.lgs n. 231/01

On a voluntary basis, La Lucente adopts a Management and Control Organisational Model (MOGC) that complies with the regulatory requirements of Legislative Decree No. 231/2001. Adherence to this model has led to a greater ability on the part of La Lucente to monitor and guard against potential risks arising from the management of its sensitive processes.

The model consists of a [General Section](#) and a Special Section, as well as a [Code of Ethics](#), a system of sanctions, and specific protocols concerning the management of the individual cases covered by the model.

The adoption of the model provided for the establishment of a Supervisory Body (SB) to oversee the functioning and proper application of the MOGC, as well as its periodic updating. Specifically, it was decided to use a Supervisory Board organised in collegial form, with the involvement of qualified Professionals with specific skills in 231/01 regulations.

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Currently, the Supervisory Board is composed as follows:

Role	First name and Surname	Gender	Age Group
Chairman	Federico Maurizio d'Andrea	M	>50
Member	Lorenzo Allegrucci	M	>50
Member	Salvatore Sodano	M	>50

Among the functions assigned to the Supervisory Board, there is also the management of the whistleblowing procedure. In this regard, La Lucente has implemented on its website a digital whistleblowing platform that allows employees and collaborators, suppliers and any other person who has had or intends to have business relations with the Company to report hypotheses of unlawful conduct or irregularities, including possible violations of the MOGC, the adoption of conduct in contrast with the contents of the Ethical Code and the presence of critical issues in terms of anti-corruption.

Reports are forwarded to the Supervisory Board, which processes them and verifies their validity in accordance with the principles of fairness, impartiality and confidentiality. It should be noted that no warnings were received during the reporting period.

Statutory Audit



La Lucente's financial reporting is subject to statutory audit. Specifically, the external audit has been entrusted to the consulting firm PricewaterhouseCoopers S.p.A., a leader in the field of external auditing.

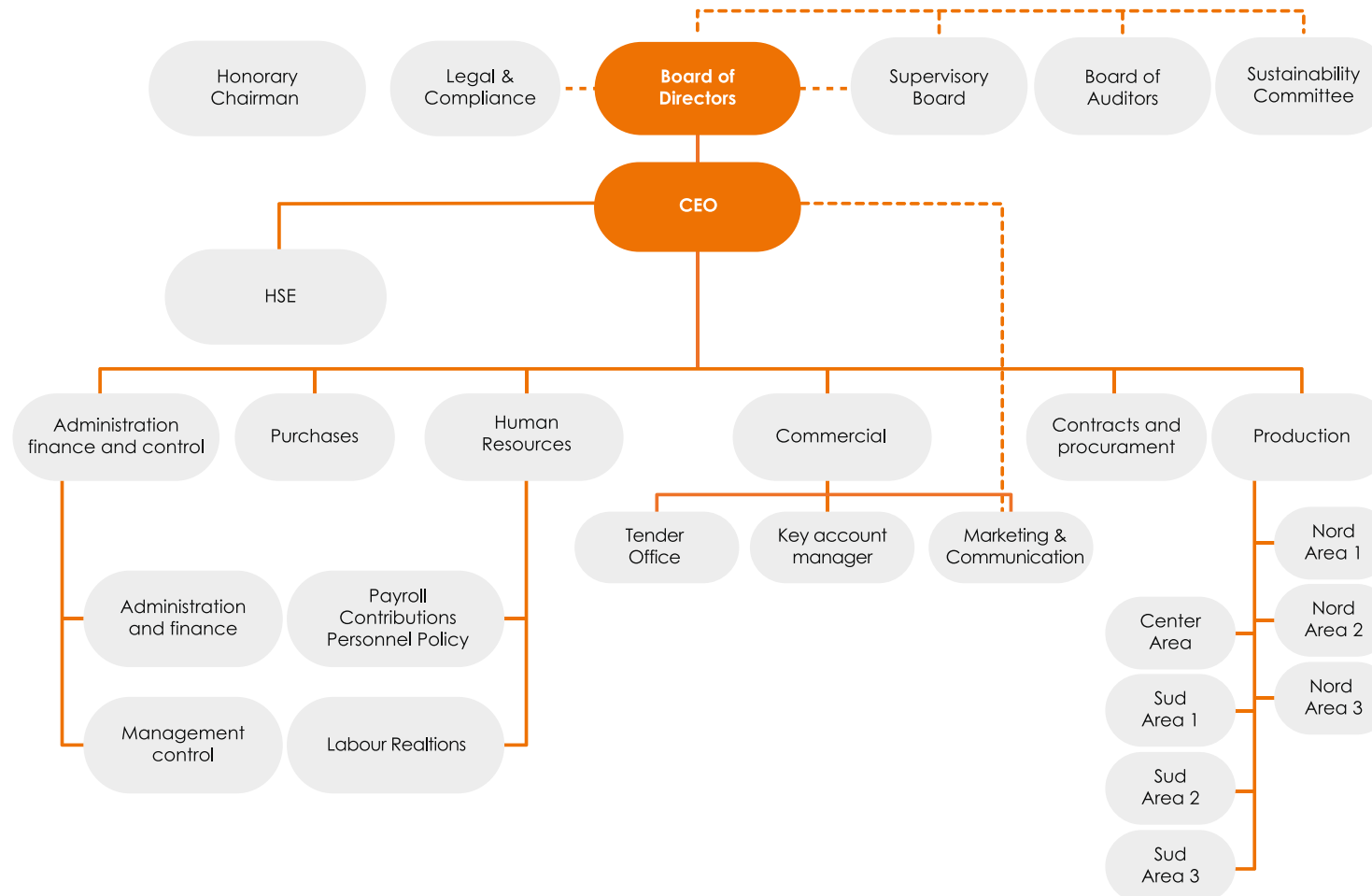


The organisational structure



The management model adopted by La Lucente provides for an organisational structure of a hierarchical-functional type that sees a direct link between the company functions and the Board of Directors. The interaction between the Board of Directors and the functional areas is intermediated by the CEO, who acts as a trait d'union between the two organisational levels.

The main functional areas are: HSE, Administration Finance and Control, Purchasing, Human Resources, Commercial, Contracts and Procurement and Production, under which territorial functional sub-areas have been identified. The provision of services that are highly heterogeneous in terms of volume, complexity and strategic relevance has, in fact, led to the need to define a more capillary organisational structure, capable of facilitating performance monitoring.



Ethics, transparency and legality



La Lucente S.p.A. is committed to operating ethically and transparently, promoting the spread of behaviour characterised by fairness, loyalty and cooperation under the constant supervision of the compliance function.

In 2023, the Italian Competition and Market Authority (AGCM) confirmed the attribution of a legality rating of 3*. Obtaining this score represents an important recognition for the company, also by virtue of the projects developed in recent years. The attribution of this score is subject to compliance with particularly stringent requirements, the achievement and subsequent maintenance of which entails the adoption of corporate policies focused on the paradigm of corporate social responsibility.

Confirmation on the Bari Prefecture's Whitelist represents a further important result. Maintaining the necessary requirements for inclusion on the White List (i.e. the list of Economic Operators, verified by the Prefecture as not affected by mafia infiltration attempts) has benefited from the certification process started in 2020, which has contributed to obtaining the UNI EN ISO 37001:2017 - Anti-Corruption Management System.

La Lucente, during the reporting period, did not record any cases of non-compliance with laws and/or regulations and consequently did not incur any pecuniary or non-pecuniary sanctions.

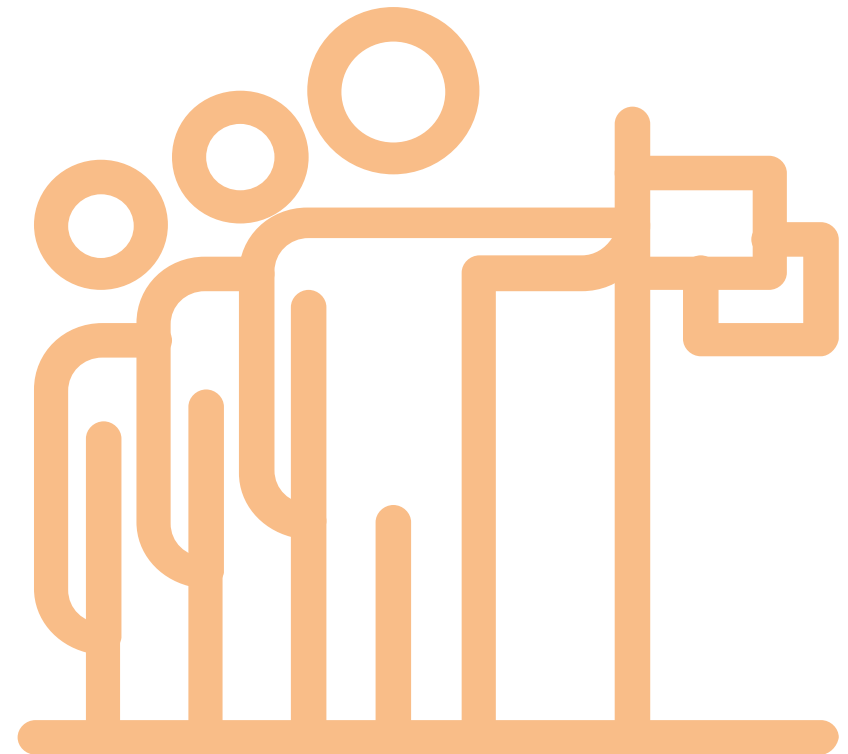
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Corporate Social Responsibility

In October 2023, following its participation in the ESG assessment, La Lucente acquired from CRIBIS D&B S.r.l. the Synesgy rating with the ESG-B score.



The positive rating from Cribis, which is one of the most qualified agencies nationally, as well as internationally recognised, is the result of a process of processing information provided by the company through Synesgy's methodology, which was developed in line with generally recognised international standards such as the Global Reporting Initiative (GRI) and the Sustainable Development Goals (SDGs) and developed by CRIF Ratings, a credit rating agency operating under the supervision of ESMA.



2023



Participating in the Bari **Chamber of Commerce's** call for entries for the Historic Companies **Award 2022**, La Lucente S.p.A. was awarded the title of «[Socially Responsible Enterprise](#)».

The prestigious award was granted with the intention of rewarding companies that, through their actions, contribute to the economic development of the territory, with a special mention for those that have shown particular sensitivity in facing the challenges of the market and new scenarios, such as the circular economy, environmental protection and a vocation for CSR as a driver of sustainable business development.

Forbes



By winning the 2023 edition of the "[Sustainability Award](#)", for the second year running, La Lucente has been included in the list of the '**Top 100 Italian sustainable excellences**'; an award reserved for those companies that have made sustainability their strategic mission and have distinguished themselves in initiating and implementing sustainable and inclusive development paths, with the aim of generating value for stakeholders.

The 2023 edition also sees La Lucente take home a further recognition: the special mention among the '50 Top Performer companies', dedicated to companies that, by participating in several editions of the award, have agreed to be followed over time, thereby improving their ESG rating.



La Lucente CEO Angelo Volpe honored by Bari Chamber of Commerce President Luciana Di Bisceglie.

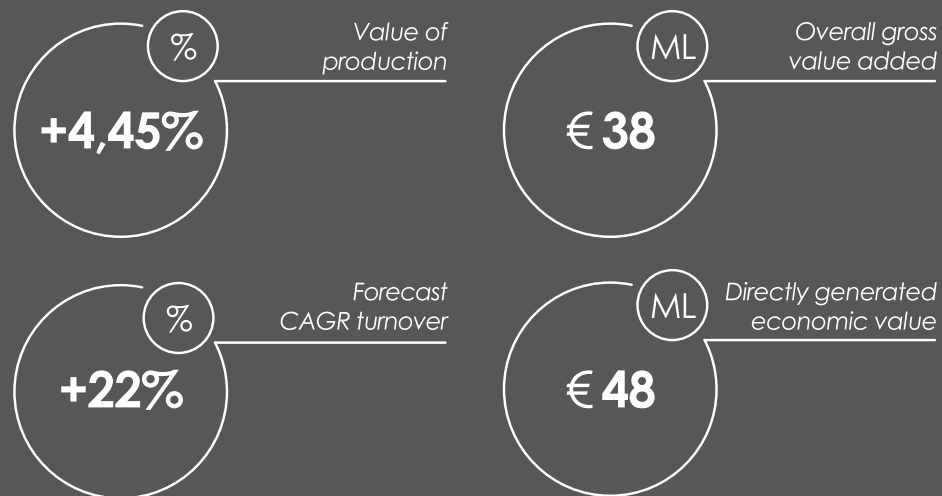




Capitals

Financial Capital

KPI



SDGs



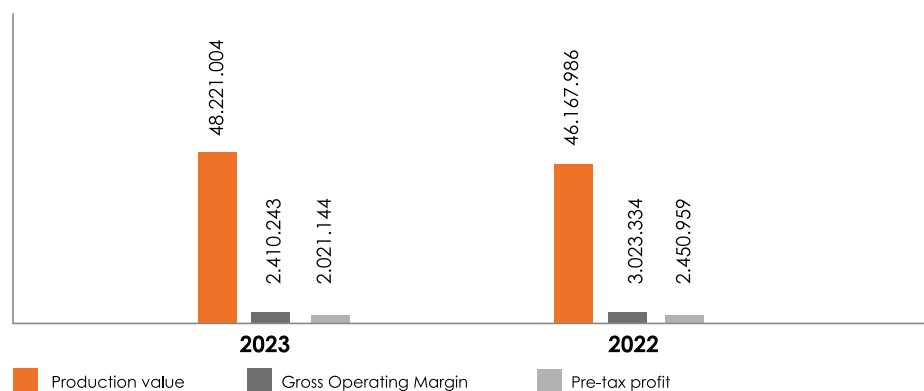
Numbers

After the three-year period from 2020 to 2022, characterised, if not exactly conditioned, by the Covid pandemic, 2023 was the year of the 'return to normality'. Production value increased compared to the two previous years. In particular, compared to 2022, there was an increase of 4.45%, attributable to the expansion of the customer portfolio, which offset the impact of the contraction in Covid sanitisation volumes that had characterised the pandemic period.

Particularly worthy of note are the new acquisitions in the last quarter for a portfolio value of about Euro 45 million, confirming the goodness of the investments made in terms of the acquisition of professionalism and skills, both specific and transversal.

It should be noted, however, that the EBITDA was physiologically affected by: a) the start-up costs of the new job orders, which will improve their performance over time; b) the increase in the cost of labour following the further increase in the CCNL registered in July; c) the reduction in margins linked to COVID sanitisation. The table below shows the results achieved in the last two financial years in terms of Production Value, Gross Operating Margin and Pre-tax profit.

Items (figures in Euros)	31/12/2023	31/12/2022
Production value	48.221.004,00	46.167.986,00
Gross Operating Margin	2.410.243,00	3.023.334,00
Pre-tax profit	2.021.144,00	2.450.959,00



The value added distributed and generated

Although operating in a sector strongly influenced by physiological fluctuations due to the variability of the client portfolio, the figures for the year 2023 confirm the soundness of La Lucente's business model, capable of combining the aims relating to the creation of economic value with those relating to the correct and fair remuneration of those involved in its value creation process.

In this regard, in order to facilitate the understanding of the results achieved, La Lucente has chosen to integrate its financial reporting through the use of two of the most appreciated accountability tools: the model of production and distribution of added value proposed by the 'Gruppo Bilanci e Sostenibilità (GBS)' and the statement of determination of the value generated and retained proposed by the 'GRI 201'.

The value added statement confirms the positive trend of the last financial years. The year 2023 closed with a Gross Global Added Value of more than EUR 37 million, compared to EUR 35 million in 2022. This result was the result of an increase in the value of production (+4.44%) that effectively contained the increase in intermediate costs (+0.98%). This is particularly significant when compared to the change in the client portfolio, which saw a decrease in the number of active work sites.

Schedule for determining Value Added		
Entry (data expressed in Euro)	2023	2022
a) Production value	48.221.004	46.167.986
Sales revenues	47.777.415	45.868.485
Change in inventories of finished products and goods	0	0
Change in contract work in progress	0	0
Increases in fixed assets	0	0
Other income	443.589	299.501
b) Intermediate costs	10.438.480	10.336.588
for raw materials	2.991.665	2.693.126
for services	4.983.244	4.922.863
for use of third-party assets	1.750.751	1.492.363
provisions for risks	88.230	120.337
other operating expenses	642.609	1.043.995
Changes in inventories	-18.019	63.904
c) Gross Characteristic Value Added (a-b)	37.782.524	35.831.398
Ancillary management balance	258	113
d) Gross Global Value Added	37.782.266	35.831.511

The analysis of the distribution of added value testifies to the centrality of the personnel component within the business model. Even in 2023, in fact, the staff remuneration figure is significant, with a percentage value on the total of about 92%.

This result is linked to the company's employment policies and the constant search for professional figures capable of guaranteeing an optimal sizing of production capacity.

As for the other items, however, the analysis shows a substantial congruity in the value distributed among the State, local communities, financing bodies and shareholders.

Distribution of Value Added		
Staff Remuneration (data expressed in Euro)	2023	2022
Salaries	35.106.935	32.628.900
Social taxes	26.960.281	25.636.455
TFR	6.236.694	5.219.468
Retirement benefits	1.508.178	1.352.589
Other costs	0	0
Public Administration Remuneration	401.779	420.388
Taxes	1.048.681	1.204.967
Operating grants	1.048.681	1.204.967
Credit Capital Remuneration		
Interest payable	46.601	77.331
Differential from financial instruments	46.601	77.331
Company Remuneration		
Depreciation and amortization of fixed assets	698.615	674.321
Risk Capital Remuneration	698.615	674.321
Group profit (loss) for the year	972.463	1.245.992
Profit (loss) for the year attributable to minority interests	972.463	1.245.992
Community Remuneration	0	0
Donations and Sponsorships	147.839	185.397
Grants for scientific research	147.839	185.397
Gross Global Value Added	0	0
Valore Aggiunto Globale Lordo	38.021.134	36.016.909

Finally, we report data from the analysis conducted using the GRI 201-1 standard, which, while differing in both the partial and overall values arrived at by the GBS model, confirms the relevance, in terms of value generated, of the personnel component and its incremental trend over the two-year period 2022-2023.

Entry (data expressed in Euro)	2023	2022
A) Economic value directly generated	47.777.415	45.868.485
Operating Costs	9.725.650	9.108.352
Salaries and employee benefits	35.106.932	32.628.900
Payments to capital suppliers	1.019.064	1.323.323
Payments to public administration	1.048.681	1.204.967
Community investment	147.839	185.397
B) Economic value distributed	47.048.166	44.450.939
C) Economic value retained (A-B)	729.249	1.417.545

Risk management

The transition to an impact-based reporting logic has led to the need to review traditional risk management models. Recent years have shown how financial sustainability is closely influenced by the socio-environmental sustainability of the business model. Recent surveys conducted by the World Economic Forum have also underlined the relevance of issues external to the company. The Global Risks Report 2024 highlights how companies must necessarily consider new types of risks, including, but not limited to, those related to digitisation, post-pandemic management and biodiversity loss.

The control of internal and external risks is a strategic lever within the facility management sector. As highlighted by a recent international survey, facility managers are constantly called upon to manage a multiplicity of risks that concern different issues in terms of nature and impact, including: non-compliance with legal regulations and the adoption of unethical behaviour, the management of risks related to hygiene, health and safety in the workplace, the management of outsourcing activities, relations with the corporate population, IT risks, data management and potential critical issues related to the execution of contracts.

In addition to these risks, there are other aspects related to company management, namely, the control of risks related to commercial relations, the maintenance of an adequate level of trade-off between income and expenditure, and adherence to sectoral reference standards.

To cope with these critical issues, La Lucente has built up specific knowledge and skills over the years, useful to support the Management in its decision-making processes. In fact, the current organisational set-up provides for the presence of a Supervisory Board to oversee the risks defined in Model 231 and the partnership with a consulting firm for the creation of an internal auditing function.

As far as specific risks are concerned, the risk assessment activity led to the typification of the main internal and external risks.

Internal risks		External risks	
Type	Impact	Type	Impact
Operative	With respect to the main (and typical) operational risks (personnel management, supply chain, health and safety, environment and regulatory framework), the Company has adopted an integrated Management System which, combined with the training and constant updating of personnel, represents a careful control.	Market	The analysis of the new commissions acquired in 2023 shows that, at present, the Company does not encounter any particular problems in penetrating and positioning its offer in the markets.
Credits	The continuous expansion of the client portfolio and its diversification means that the risk of exposure to customers is mitigated, as well as fractioned. The Company has reviewed its policies on 'credits', intensifying monitoring and analysis of collections at a rate of three times a month, thus significantly reducing the time required for intervention and eventual recovery and limiting recourse to legal action for enforcement recovery activities.	Compliance	The supervision ensured by the 'legal and compliance' function enables compliance and constant adaptation to national and EU regulations.
Liquidity	The monitoring of liquidity is ensured by a constant and punctual verification of the correlation between collection and payment times. The cash flow forecast is reported monthly, with weekly updates to detect any financial needs..	Competition	Attention to client needs and the quality of services, combined with monitoring and analysis of the markets, allow the risk of competition to be governed.
Social and environmental	Strict compliance with environmental, occupational safety and hygiene regulations, as well as privacy and data security regulations, allow for mitigation of the risk of sanctions.		

Industrial Plan 2023-2025

In 2023, the first Industrial Plan was launched, destined to guide the company's strategic choices in the three-year period 2023-2025, tracing a close interconnection between the economic-financial objectives and some of the main ESG issues of interest to the company.

The content of the Plan takes into account the results that emerged during the risk assessment activities conducted as part of the materiality analysis process, within which the four pillars of sustainability are articulated through explicit reference to the objectives of internal growth, external growth, green policies and efficiency. The achievement of these objectives is also supported through the investment of specific resources, the effects of which will determine an overall improvement in ESG performance.

From an economic-financial point of view, the prospective results determined by the Management envisage the pursuit of the ambitious target of a CAGR 2023-2025 with an increase in turnover of about 22%. With regard to EBITDA, a CAGR of 56% was forecast.



Internal growth

Internal growth strategy through the efficiency of the tender award rate. For this purpose, investment in highly qualified human resources (tender and design office) and the development of technical projects with high added value were assumed



External growth

Expansion strategy through M&A.



Green policies

Implementation of policies to improve environmental performance through eco-friendly investments.

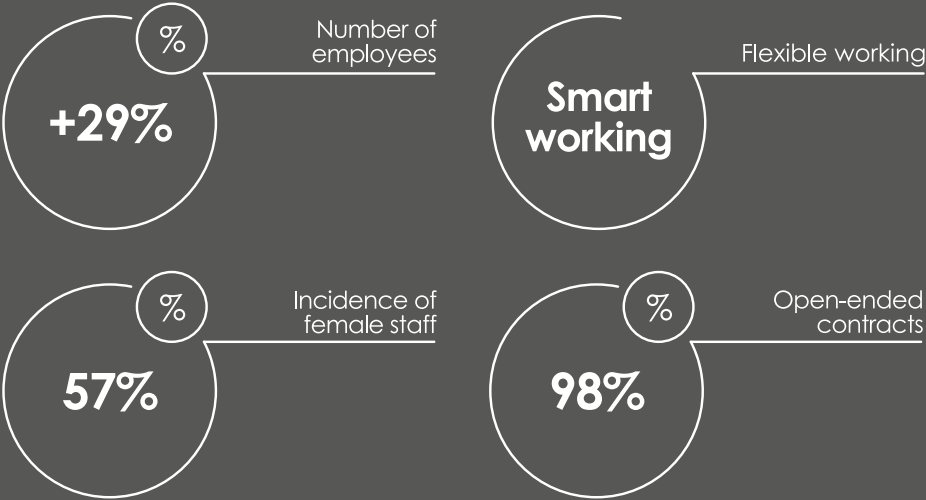


Efficiency

Internal efficiency in sales areas through staff recruitment, cost efficiency and commercial development in accordance with what has been done historically in terms of up-selling.

Human Capital

KPI



Material issues

Health and safety
 Enhancement of human capital
 Welfare, diversity and inclusion

SDGs

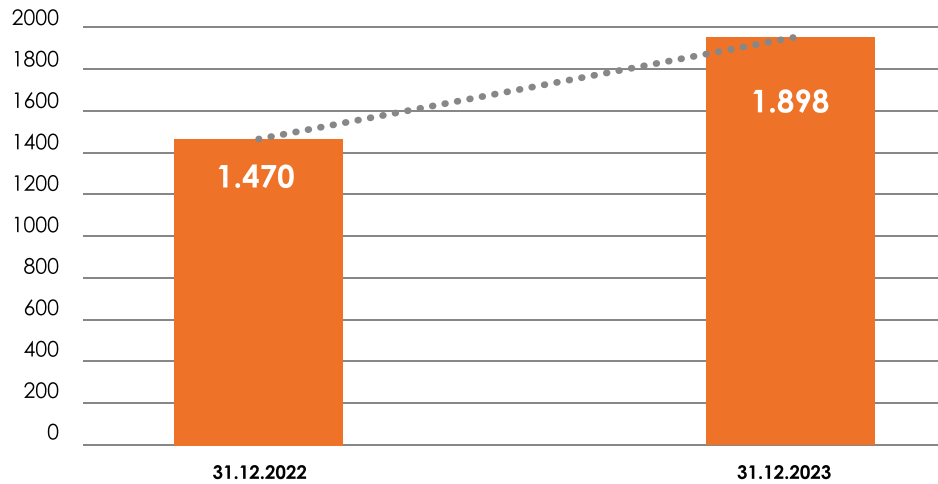


Our People



Female and male employees

La Lucente operates within a labour-intensive sector, characterised by the centrality of human capital, which is also confirmed by the specific financial year data showing how the economic-financial growth was supported by a constant increase in the number of workers, which rose from 1470 as at 31.12.2022, to 1898 as at 31.12. 2023, thus registering an increase of +29%; a growth trend that is also confirmed with respect to the average annual value.



It should also be noted that the workforce is predominantly female, accounting for 57% of the entire workforce.

Professional qualification	2023			2022		
	Men	Women	Total	Men	Women	Total
Managers	1	0	1	1	0	1
Middle managers	7	1	8	6	2	8
Office workers	22	31	53	21	29	50
Workers	778	1.058	1.836	658	753	1.411
Total	808	1.090	1.898	686	784	1.470

From a contractual point of view, the data relating to 2023, on the one hand, confirms full compliance with the provisions of the CCNL for the category (Multiservices) and, on the other, the absolute preponderance of open-ended contracts, which account for over 97% of the total, testifying to the company's desire to preserve its human capital through the definition of medium-long term collaboration relationships, offering prospects of stability.

As for the type of contract, on the other hand, the analyses carried out show a greater recourse to part-time contracts, a circumstance linked to the specific nature of the various orders.

Contract type	2023			2022		
	Men	Women	Total	Men	Women	Total
Fixed term contract	19	19	38	18	10	28
Open-ended contract	789	1.071	1.860	668	774	1.442
Total	808	1.090	1.898	686	784	1.470

Contract type	2023			2022		
	Men	Women	Total	Men	Women	Total
Full time	236	76	312	238	71	309
Part time	572	1.014	1.586	448	713	1.161
Total	808	1.090	1.898	686	784	1.470

Age group	2023			2022		
	Men	Women	Total	Men	Women	Total
<30	31	39	70	43	37	80
> 30 e < 50	332	436	768	287	314	601
> 50	445	615	1.060	356	433	789
Total	808	1.090	1.898	686	784	1.470

New hires										
2023						2022				
Gender	<30	30-50	>50	Total	%	<30	30-50	>50	Total	%
Men	14	110	154	278	34	26	155	205	386	38
Women	15	200	251	466	43	32	221	364	617	61
Total	29	310	405	744	39	58	376	569	1.003	68

New hires										
2023						2022				
Professional qualification	<30	30-50	>50	Total	%	<30	30-50	>50	Total	%
Managers	0	0	0	0	0	0	0	0	0	0
Middle managers	0	1	0	1	13	0	3	1	4	50
Office workers	2	6	3	11	21	7	18	2	27	54
Workers	27	303	402	732	40	51	355	566	972	69
Total	29	310	405	744	39	58	376	569	1.003	68

Terminations										
2023						2022				
Gender	<30	30-50	>50	Totale	%	<30	30-50	>50	Totale	%
Men	14	71	73	158	20	11	78	107	196	29
Women	6	68	93	167	15	14	200	354	568	73
Total	20	139	166	325	17	25	278	461	764	52

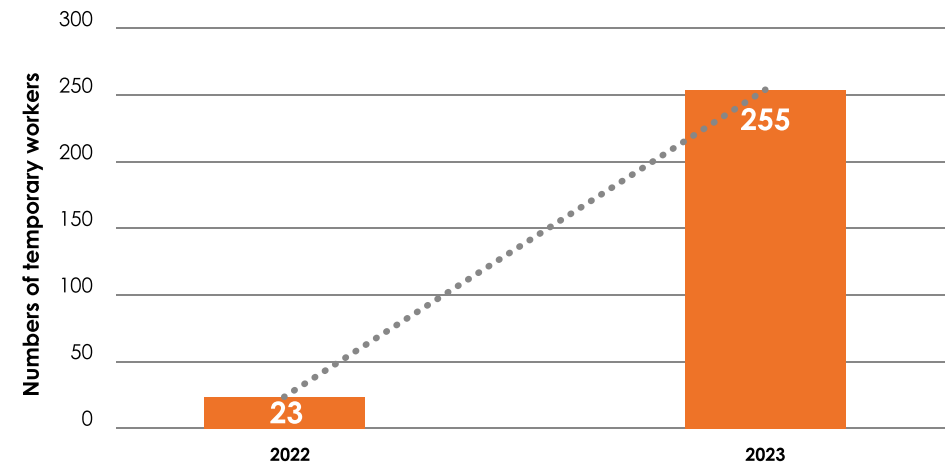
Terminations										
2023						2022				
Professional qualification	<30	30-50	>50	Totale	%	<30	30-50	>50	Totale	%
Managers	0	0	0	0	0	0	0	0	0	0
Middle managers	0	1	0	1	13	0	1	2	3	37,5
Office workers	1	8	0	9	17	5	15	3	23	46
Workers	19	130	166	315	17	20	262	455	738	52
Total	20	139	166	325	17	25	278	460	764	135,5

| GRI 2-8 |

Non-employed workers

The GRI Standards guidelines (2021) pay specific attention to the issue of managing 'non-employed' personnel, in other words, hired through different types of contracts (e.g. interns, temporary workers, etc.).

Within this category, special mention should be made of temporary workers, who numbered 255 as at 31.12.2023 (hired to support the organisation, both for replacements and for service continuity at peak times), compared to 23 hired as at 31.12.2022.



Staff training



2023

In 2023, a total of 10.323 hours of training were provided, of which 8.272 in HSE and 2.051 in various specialist areas. The target audience was the entire company population.

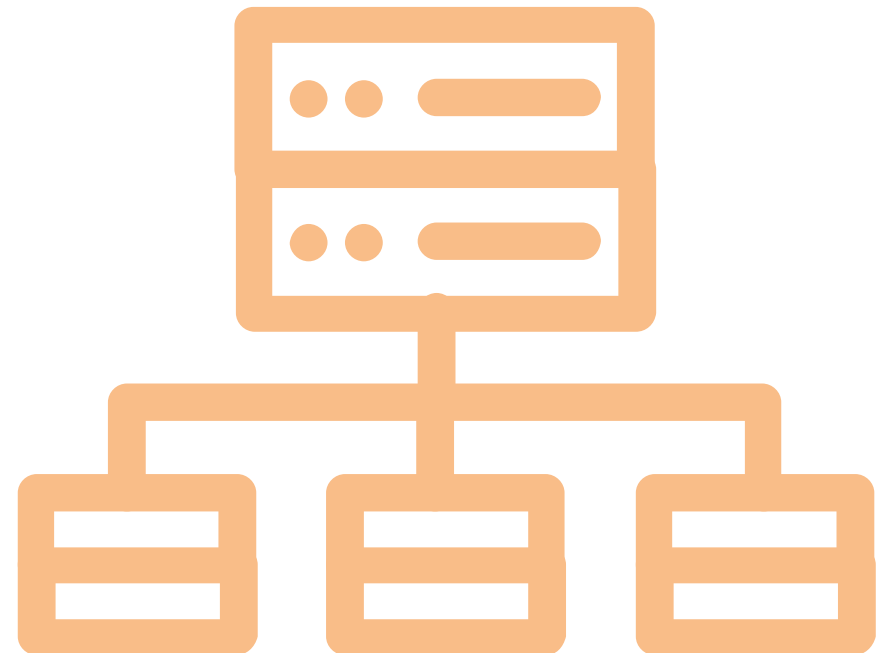
Training course	Hours	N° of Participants	Qualification
Control and internal auditing	73	1	Middle manager
Dynamic teams	120	5	5 Office workers
Privacy Specialist and Transparency Decree	80	5	5 Office workers
Excel intermediate level	360	10	Office worker
Garden equipment operator	40	10	Worker
Necrophorus course	360	9	Worker
Power BI	126	3	1 Office worker e 2 Middle managers
Construction site attendance management	270	4	2 Office workers e 2 Middle managers
Suppliers and Procurement Portal	210	5	2 Office workers e 3 Middle managers
Legislative Decree no. 231/2001 for Area Managers	40	8	7 Office workers e 1 Middle manager
Legislative Decree no. 231/2001 for all management personnel	372	62	55 Office workers, 6 Middle manager e 1 Manager
Total Specialist Areas	2.051	122	
Total H&S	8.272	715	715 Workers
Total General	10.323	837	

With a total of 10.323 hours of training, of which 8.272 in the HSE area and 2.051 in the specialist area, as detailed in the table above, the next two tables show the average number of hours by gender and by qualification.



Average number of training hours by gender			
Gender	Participants	Hours	Average hours
Men	425	5.726	7,08
Women	412	4.597	4,22

Average number of training hours by qualification			
Professional qualification	Participants	Hours	Average hours
Managers	1	6	6
Middle managers	18	526	65,75
Workers	734	8.672	4,72
Office workers	84	1.119	22,50
Total	837	10.323	5,44



Health and safety in the workplace



The health and safety management system

Our company has always applied the specific management systems ISO 45001:2018 and SA 8000:2014 - Social Accountability, with a systemic approach (HLS - High Level Structure) of risk management that includes:

- » **Riskbased approach:** risk is defined as the 'effect of uncertainty' and allows attention to be focused not only on risks, but also on opportunities for improvement.
- » **Analysis of the operational context:** allows for an understanding of the internal and external factors that may influence system performance.
- » **Leadership:** top management commitment fosters system sustainability at every level of the organisation.
- » **Worker involvement:** the consultation and participation of workers and their Safety Representatives (RLS) are indispensable for mapping hazards and implementing effective prevention policies.
- » **Outsourcing:** attention is also paid to the activities of subcontractors and/or contractors.

The model, in itself consistent with the provisions of Legislative Decree No. 81/2008, makes it possible to mitigate health and safety risks in the workplace also through continuous training and information activities.

Mandatory training

The 8.272 hours of training provided in 2023 in the HSE area concerned both compulsory modules, referring to activities under Articles 36 and 37 of Legislative Decree no. 81/2008, and specialised modules, relating to particular phases of the production cycle. As can be seen from the tables below, 46% of the total training hours, for a total of 3.818 hours, concerned women, while 54%, for a total of 4.454 hours, concerned men.

Mandatory safety training for WOMEN	N. courses	H.courses	Tot.H.
ELEVATING WORK PLATFORMS	1	10	10
PERSON IN CHARGE	31	8	248
FIRE-FIGHTING EMERGENCY MANAGERS	12	8	96
FIRST AID OFFICERS	44	16	704
RADIATION PROTECTION	2	4	8
GENERAL TRAINING	302	4	1.208
SPECIFIC TRAINING	386	4	1.544
TOTAL	778		3.818

Mandatory safety training for MEN	N. courses	H.courses	Tot.H.
CONFINED SPACES	2	8	16
FORKLIFT TRUCK	19	12	228
MOBILE CRANE	2	14	28
ELEVATING WORK PLATFORMS	13	10	130
PREPOSTO	44	8	352
RLS UPDATE	6	8	48
FIRE-FIGHTING EMERGENCY MANAGEMENT	34	8	272
FIRST AID OFFICERS	80	16	1.280
RADIATION PROTECTION	5	4	20
CARTRIDGE	12	12	144
WORK AT HEIGHT AND DPI III CAT.	24	8	192
GARDEN TOOL OPERATOR: CHAINSAW AND BRUSH CUTTER	10	4	40
GENERAL TRAINING	202	4	808
SPECIFIC TRAINING	224	4	896
TOTAL	677		4.454

Accidents

The rightful attention given to the health and safety of its people has led La Lucente to develop a report of accidents at work extended also to those in itinere, in the belief that the analysis of this additional data supports the development of appropriate information and training actions to make workers more aware of the need for greater attention also in the home/work routes.

Years	Deaths	Accidents	Accidents at work	Accidents in itinere	% accidents in itinere	Serious accidents	Days lost	Hours worked	Average number of employees	Severity index	Frequency index
2023	0	43	35	8	18,60%	0	941	1.794.816	1.596	0,524	23,96
2022	0	26	20	6	23,08%	0	608	1.589.564	1.569	0,382	12,58

Table 1 Frequency index is number of accidents/total number of hours worked x K (1.000.000) - calculation includes accidents with at least one day off work after the day of the event excluding accidents in itinere. Severity index = number of working days lost/total number of hours worked x K (1.000).

Although a comparison with similar data for 2022 shows an absolute increase in the number and frequency of minor accidents, the growth in the number of employees (approx. +9%) and hours worked (approx. +13%) recorded in 2023 allows us to attribute merely 'statistical' and not 'value' significance to the accident figure in terms of number and frequency, all the more so given the continuing lack of serious accidents and deaths.

In the year 2023, while there were no cases of occupational diseases among 'employees', there is no data available on occupational accidents and diseases among 'non-employed' workers.



Welfare policies



2023

As a result of an internal assessment activity, carried out through dialogue with workers, the company has embarked on a targeted path to strengthen welfare policies in favour of the company population. The protection of parenthood, the improvement of work-life balance indicators, the right to disconnection and the digitalisation of management processes are just some of the strategic levers identified by management in order to further enhance the value of its staff. Below are the main welfare initiatives developed from 2023.

Smart&flex working

In December 2023, the 'Smart&flex working' project was illustrated to workers, which was launched on 1 January 2024 and is still ongoing. The project, aimed at all administrative employees, is designed to improve their working conditions, offering them two tools to promote the so-called 'work - life balance', i.e. a better balance, in terms of management, of working life with family and social life.

The project gives People the faculty to make their work performance flexible, both in terms of time and place, exploiting two options:

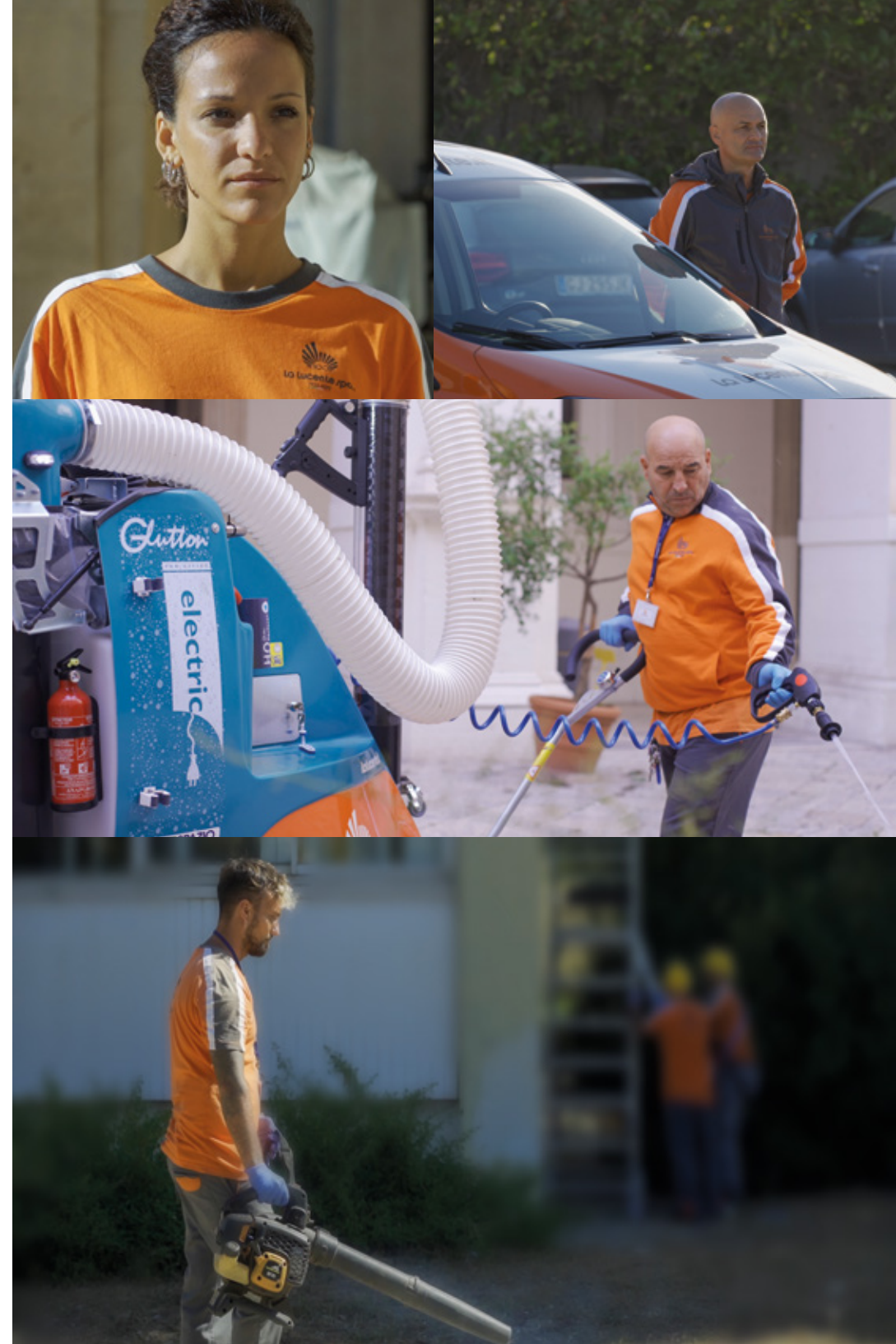
- » **Smart working.**
It grants the faculty to make use, on a voluntary basis, of two smart working days per week, characterised by ample flexibility of place and time with respect for the right to disconnection after office hours.
- » **La Lucente Flexwork**
It grants the right to modulate the times of entry and exit from the workplace, postponing or bringing forward the time of entry, rather than the time of exit, with a 'tolerance' of 60 minutes.

Short week

Also with a view to work-life balance, in the period from May to September 2023, the 'short week' project was implemented, characterised by the option given to employees to bring forward the end of working hours to 1 p.m. on Fridays. The initiative proved so successful that it was replicated in 2024, also with the aim of evaluating its subsequent implementation over a longer time horizon.

Staff incentive systems

The current governance structure envisages the presence of MbOs linked to the achievement of specific objectives. Starting from 2024, performance assessment processes based on additional KPIs - Key Performance Indicators of a quantitative and qualitative nature, also in the ESG sphere, both individual and collective, have also been introduced, with the aim of incentivising corporate productivity and employee commitment.



Productive and Intellectual Capital

KPI



Material issues

- Digitization and privacy
- Customer relationship management

SDGs



The trademark

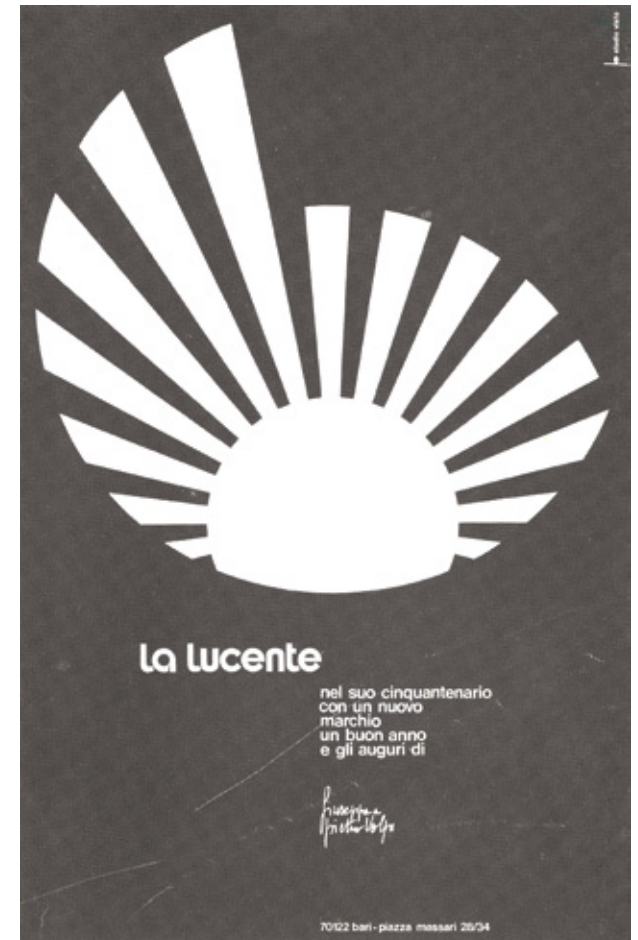


In 2022, to coincide with the anniversary of its centenary, La Lucente was included in the [Register of Historical Brands](#), created by the Ministry of Economic Development to protect the industrial property of historic Italian companies (which had registered the brand for at least 50 years) and national excellences.

The trademark, represented by a 'shining sun' in orange, is intended to symbolise the 'light' of cleanliness and recall the sun-drenched land of southern Italy, the company's homeland.



Company recognized as a historic brand of interest national by the Ministry of Economic Development



Territorial presence



Founded as a small, locally based one-man company, over the course of a century of uninterrupted activity, La Lucente has transformed into a structured joint-stock company operating throughout the country, which, as at 31 December 2023, had 1,019 active building sites under management.

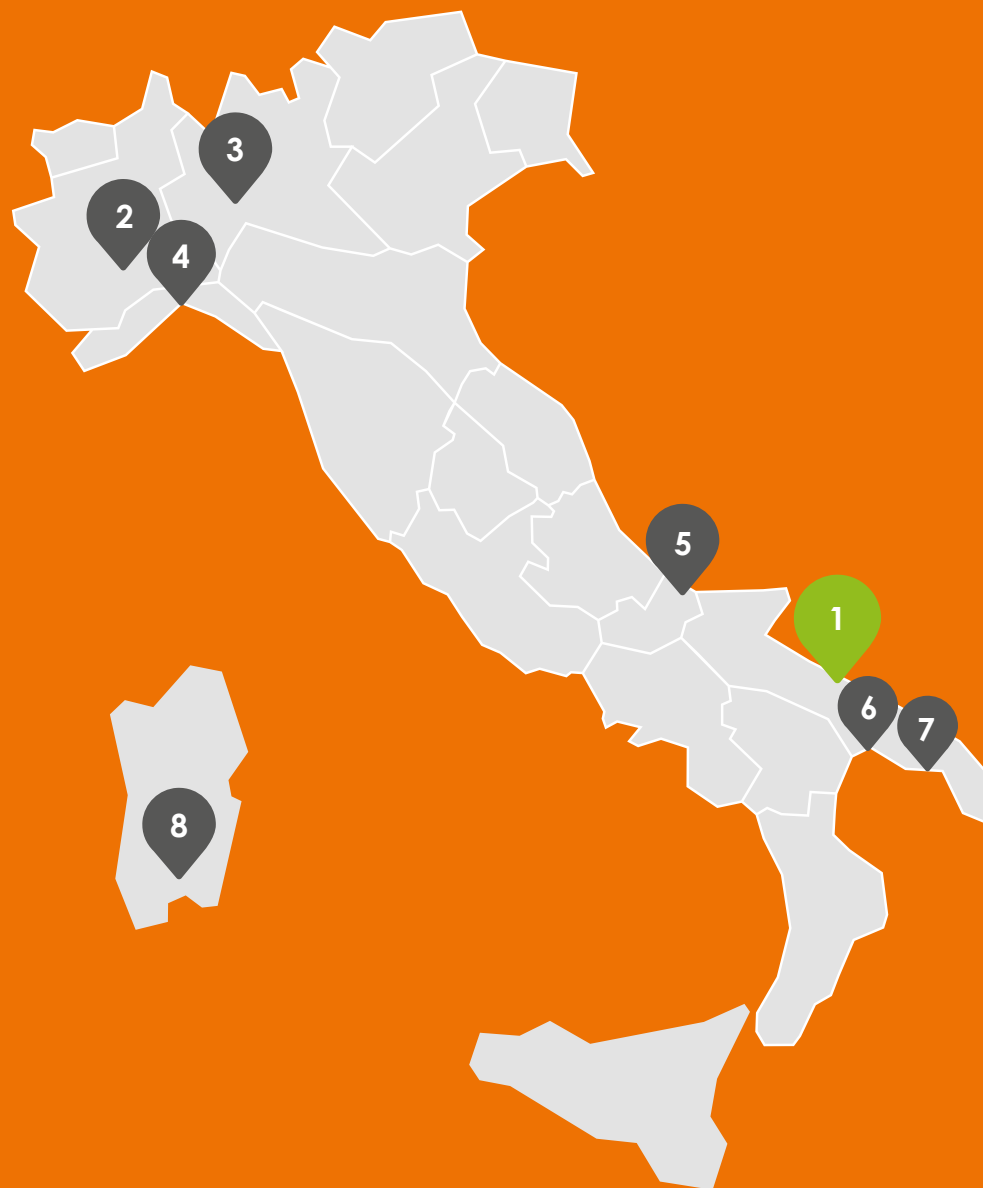
Although the comparison with the analogous figure referring to 2022 shows a reduction in the number of active sites, the growth in turnover and the better economic-financial performance recorded in 2023, allow us to attribute a merely 'statistical' significance to the number of sites, but certainly not a 'value' significance, as this decrease must simply be attributed to the different type of commissions acquired in 2023 compared to those in the previous year's portfolio.

2023	2022
1.019	1.748

Operational and Legal Headquarters 2023

In order to support the operation of the company's activities, La Lucente, in addition to its Headquarter, has established as many as 7 branch offices, located in areas considered strategic for the company.

1. **MODUGNO** / Headquarter - Via dei Gerani, 6 - Modugno 70026 (BA)
2. **TORINO** / Via Marco Polo, 24 - 10129 (TO)
3. **MILANO** / Viale Enrico Forlanini, 23 - 20134 (MI)
4. **GENOVA** / Via Giacomo Biga 67/R - 16144 (GE)
5. **TERMOLI** / Corso Fratelli Brigida, 53 - 86039 (CB) / **CO-WORKING**
6. **MASSAFRA** / Via Emilia SC Massafra - 74016 (TA)
7. **MANDURIA** / Circonvallazione Taranto-Lecce snc - 74024 (TA)
8. **CAGLIARI** / Via del Mercato Vecchio, 9-11 - 09124 (CA) / **CO-WORKING**



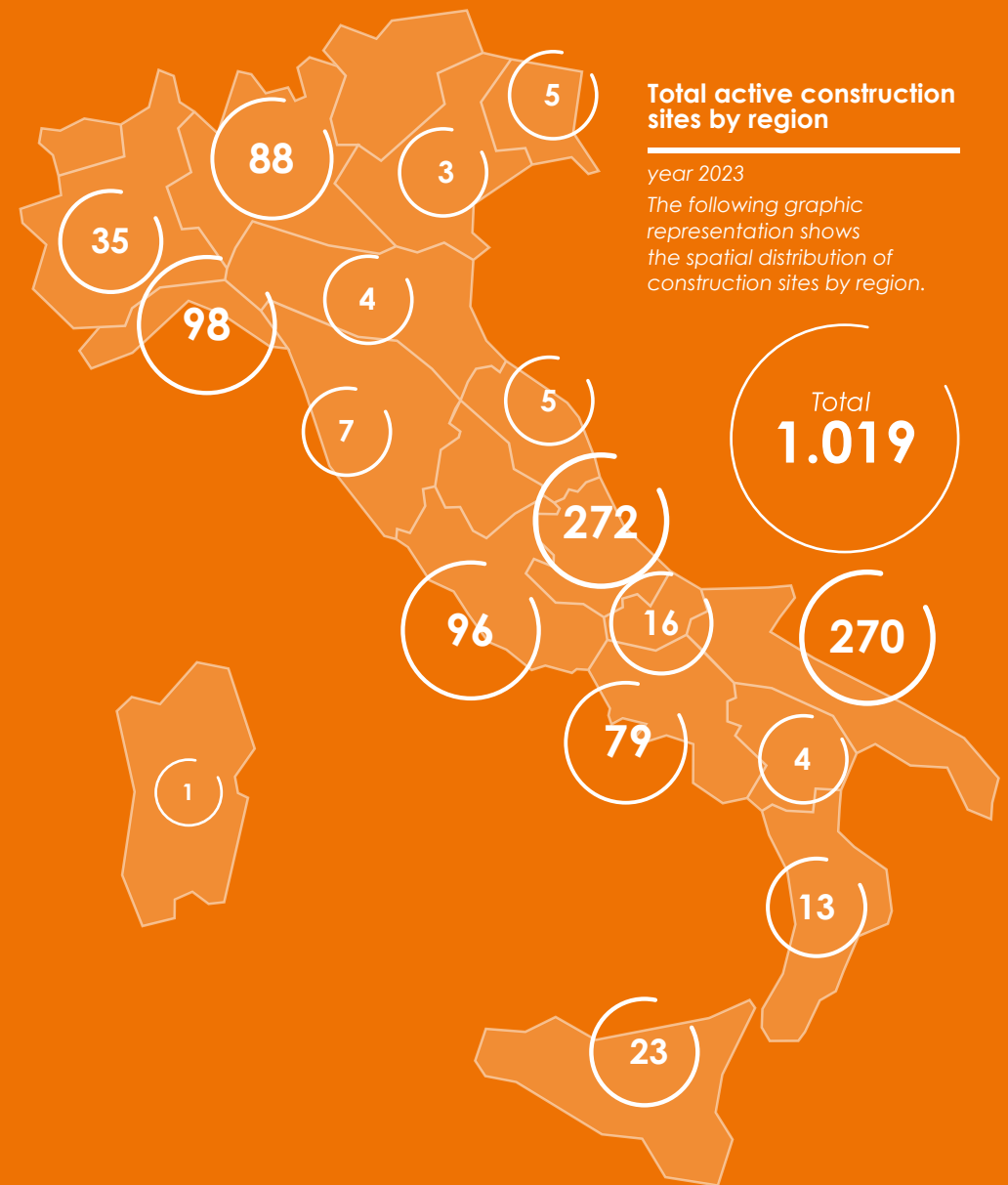
Moreover, the aforementioned decrease in the number of construction sites did not even affect the widespread distribution of construction sites throughout the country, which is almost entirely covered by active sites in 17 out of 20 regions.

Region/ Province	Number of sites 2023
ABRUZZO	272
Aquila	171
Chieti	2
Teramo	99
BASILICATA	4
Matera	3
Potenza	1
CALABRIA	13
Cosenza	4
Catanzaro	3
Crotone	1
Reggio Calabria	4
Vibo Valenza	1
CAMPANIA	79
Avellino	5
Benevento	6
Caserta	9
Naples	44
Salerno	15
EMILIA ROMAGNA	4
Bologna	2
Forlì Cesena	1
Piacenza	1
FRIULI VENEZIA GIULIA	5
Gorizia	1
Pordenone	1
Trieste	1
Udine	2

Region/ Province	Number of sites 2023
LAZIO	96
Frosinone	5
Latina	35
Rieti	2
Rome	51
Viterbo	3
LIGURIA	98
Genoa	52
Imperia	2
La Spezia	35
Savona	9
LOMBARDY	88
Bergamo	3
Brescia	2
Como	1
Lecco	1
Milan	70
Mantova	5
Pavia	2
Sondrio	1
Varese	3
MARCHE	5
Ancona	5
MOLISE	16
Campobasso	16
PIEDMONT	35
Alessandria	1
Novara	2
Turin	31
Vercelli	1
APULIAN	270

2023

Region/ Province	Number of sites 2023
Bari	172
Brindisi	15
Barletta - Andria - Trani	3
Foggia	50
Lecce	14
Taranto	16
SARDINIA	1
Sassari	1
SICILY	23
Agrigento	1
Caltanissetta	1
Catania	3
Enna	7
Messina	2
Palermo	5
Ragusa	1
Siracusa	1
Trapani	2
TUSCANY	7
Arezzo	2
Florence	2
Livorno	2
Pisa	1
VENETO	3
Venice	3
TOTAL	1.019

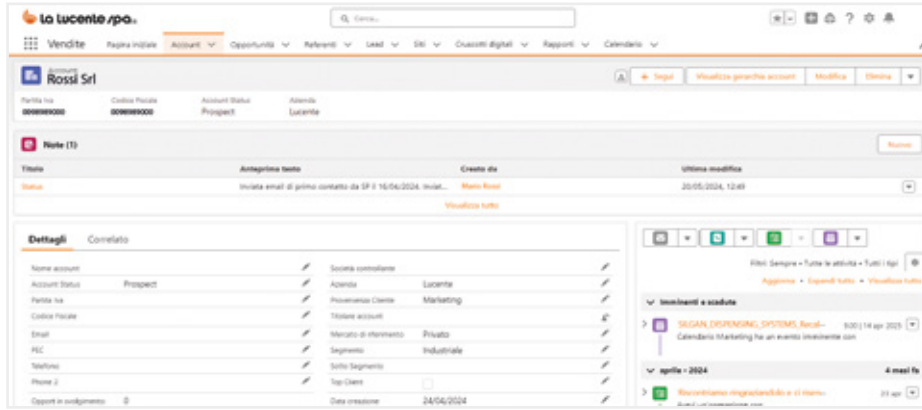


Digitization and data security



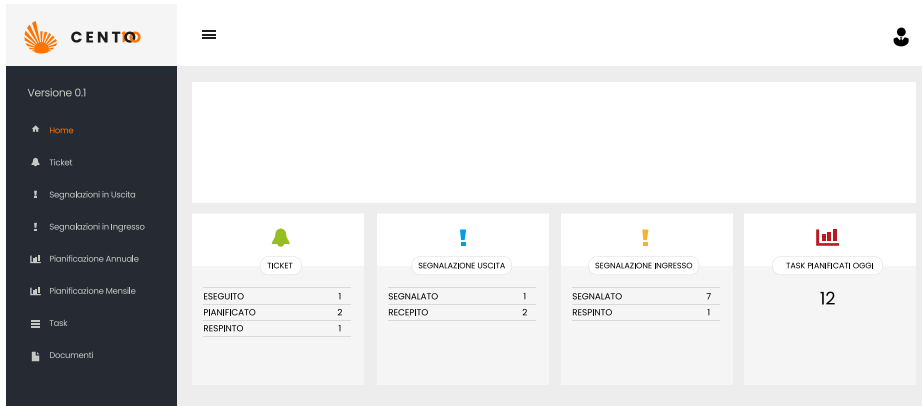
The continuous search for technological solutions to facilitate the management of orders stems from IT projects related to the following processes:

Marketing - client profiling through the 'Salesforce' CRM



CENTO
l'evoluzione dell'efficienza

Tenders and Production - automated tender management and remote commissions tracking through the **CENTO** platform.



2023 saw:

1. the implementation of the new e-procurement portal 'ERMETE' through which suppliers provide information, data and documents of an administrative and tax-social security compliance nature, as well as the possession of certifications;



2. the development of the **CENTO** platform, which can be integrated with other software platforms, to facilitate the management and control of orders through the development of dynamic analyses to support management with periodic reports.
3. the implementation of data protection processes through the updating of its **Privacy Model** to regulate the processing of personal data, in accordance with the principles of lawfulness, fairness and transparency, as per EU Regulation 2016/679 (GDPR).
4. failure to receive substantiated complaints regarding breaches of customer privacy, either from third parties or regulatory bodies.

The Management System



The Management System of La Lucente S.p.A. complies with the standards of the certifications identified to support the company's strategic policy.

Strategic thinking aimed at improving 'Corporate Responsibility' led to the launch of an action plan in the year 2023, which on the basis of the results of the climate analysis led in January 2024 to the achievement of certification to the UNI PdR 125 'Gender Equality' Guideline.

In addition, as required by the standard, a Steering Committee with a mixed composition has been set up, with functions of supervision and strategic direction, comprising the following figures

- » CEO - Chief Executive Officer,
- » HR - Human Resources Manager,
- » Compliance Officer,
- » Sustainability Consul,
- » SPT Team representative.



Social and Relational Capital

KPI



Synergies with academic institutions



Supplier mapping



Membership of international networks

Material issues

- Waste reduction
- Corporate governance and legality
- ESG investments

SDGs



Customer Relationship Management systems



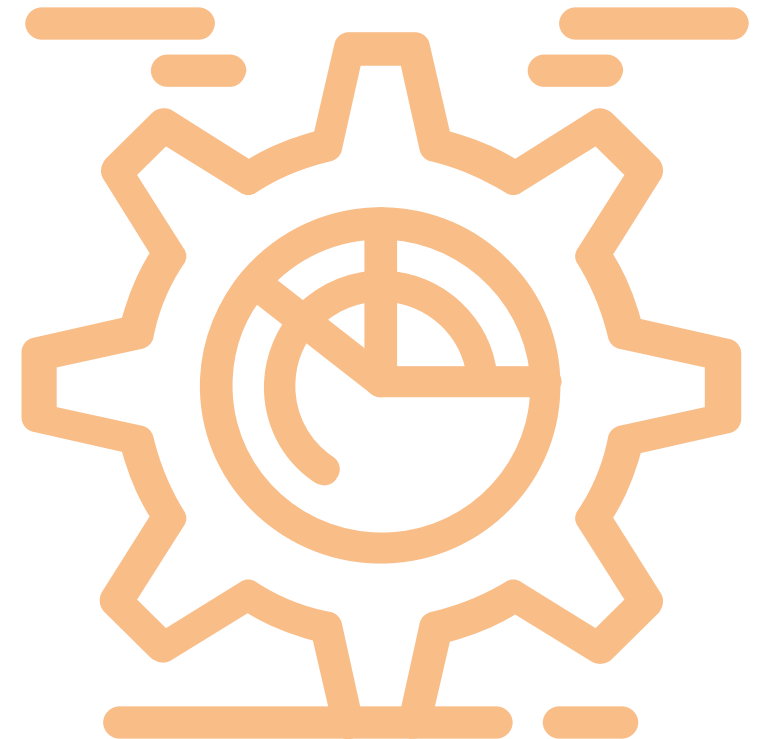
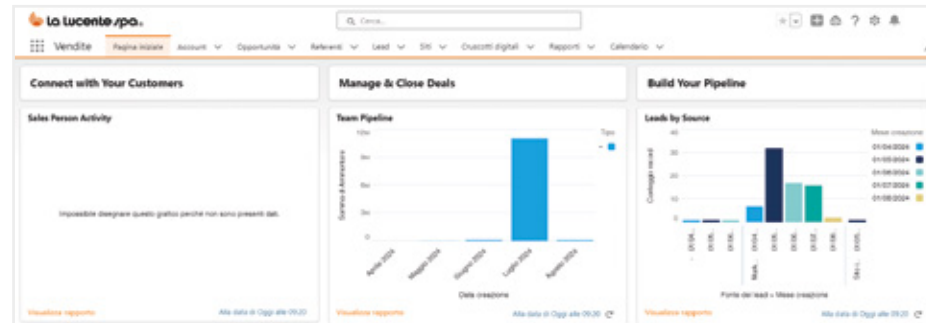
During 2023, with the dual aim of expanding the business and monitoring the quality of services, La Lucente adopted a new **CRM - Customer Relationship Management System**. Starting in 2024, **CRM** activities will be conducted through the 'Salesforce' platform, which will support the company's decision-making processes in a logic of continuous engagement with customers and/or prospects.



The platform will contribute to the development of direct communication channels between the different functions, which will be able to generate on-demand, useful reports and analyses to guide the decision-making process and facilitate the transition towards an integrated management model. In perspective, the full integration of the tool within the company's information systems will also enhance business reporting activities.

The first phase of the project involved the use of Salesforce for the purpose of searching for new business opportunities, in line with the business plan. The second phase will be developed, on the other hand, through the use of the customer portfolio for the management of all information (critical and non-critical), which will be brought back to a single control tool.

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National and international networks

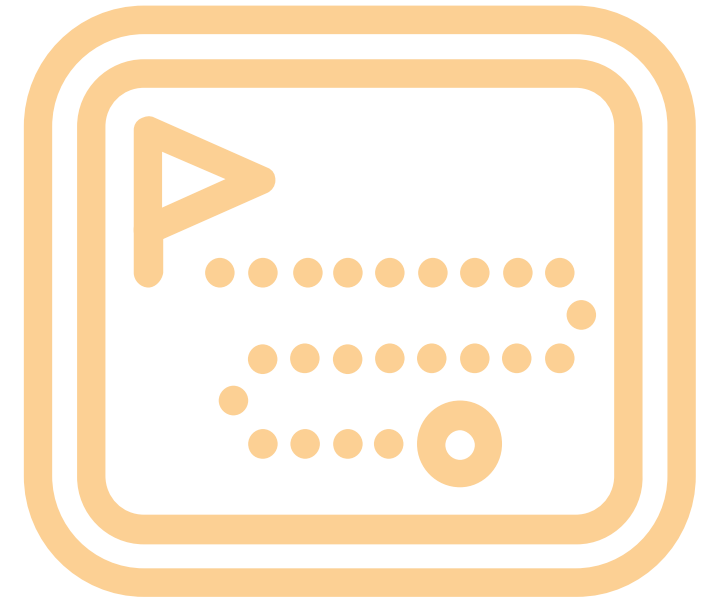


La Lucente believes in the added value of synergies arising from the sharing of know-how and best practices through collaborations and partnerships with other Organisations and Associations.



With this in mind, also in 2023, it took an active part in the life of networks, Consortia and Trade Associations, such as **Confindustria**, both local BARI - BAT, and Regional, and National, **ANIP** (National Association of Cleaning and Integrated Services Companies), **ANID** (National Association of Pest Control Companies) and **IFMA Italia** (International Facility Management Association), a non-profit association founded in 1980 in the United States, to promote and develop facility management through the implementation of market research and specific communication and training activities.

In addition, activities continued in partnership with the **ECS Consortium - European Customer Synergy**, based in Brussels, on behalf of which La Lucente manages the international facility management contracts entrusted to the Consortium in Italy. The growing commitment and focus on ECS initiatives, governed by a National Director, resulted in a revenue growth in this area of + 210% compared to the previous financial year of 2022.

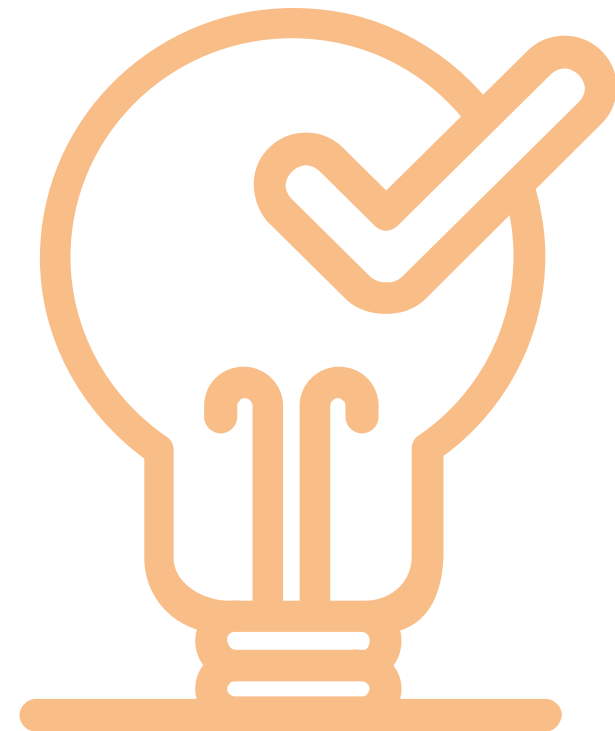
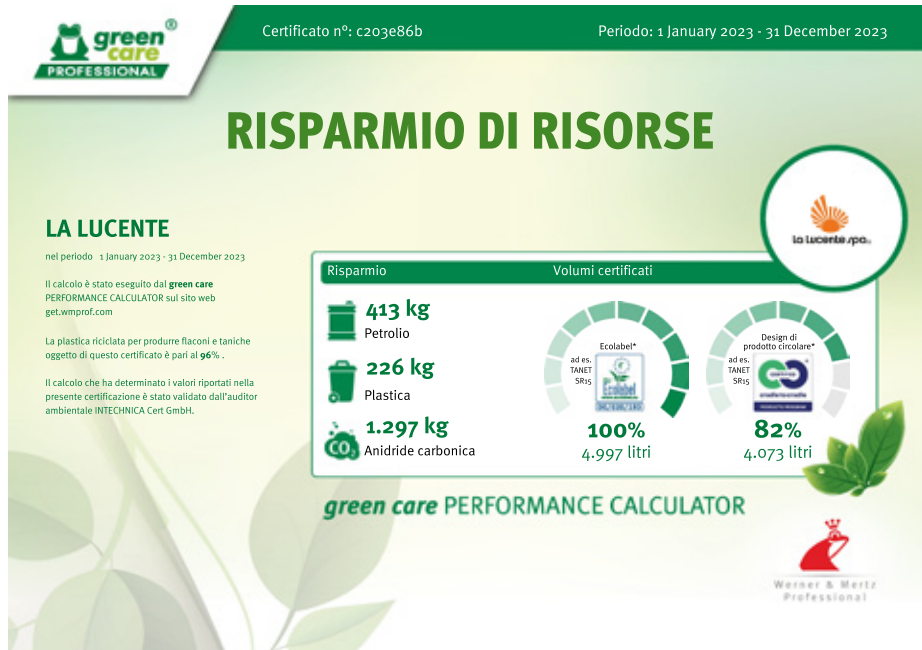


Suppliers and supply chain



The choice of mapping and qualifying suppliers and partners through a profiling process based on the identification of specific requirements and performances, also in the ESG sphere, which were in line with the company's strategic choices, had led La Lucente to set up a special Supplier Register in 2022, an initiative that was immediately appreciated and shared by strategic partners and suppliers.

In this direction, we would like to underline the collaboration started with WERNER&MERTZ, a German company leader in green solutions for professional cleaning, within which, as certified by the results calculated through the 'PERFORMANCE CALCULATOR' made available by the supplier and validated by the environmental auditor INTECHNICA Cert GmbH, La Lucente has consolidated its own path of sustainability towards the reduction of its carbon footprint, thanks to the use of Green Care Professional products.



Contribution to local communities



As proof of its commitment to the local area and community, in 2023 the company again supported and promoted social, cultural, sports and environmental initiatives.

SPONSORSHIP	OBJECT	TIMING
MED MARATHON	The 'Med Marathon' is a FIDAL-certified sporting event that in 2023, in Bari, Italy, presented an innovative system for hydrating athletes with water contained in an ampoule made of algae, called 'Ooho ball'. The ampoule has zero environmental impact as it is biodegradable and even edible.	24 - 26 february 2023
NATIONAL HEALTH PASTORAL CONFERENCE	The 'National Conference of Health Pastoral Care 2023', organised by the Italian Episcopal Conference, is an annual appointment of all the health, social and socio-medical components of the Catholic world, which saw the last stage of a training course celebrated in Bari, through the five senses, on the theme of <<fruitful listening>>, understood as the ability to give the right answer to the complaints and questions of the health world.	11 - 18 may 2023
MESSAPICUM FIGHTING CHAMPIONSHIP	The 'Messapicum Fighting Championship' was a competitive event for the awarding of national and European junior titles, organised to enhance the 'young' promises of boxing by offering them an important showcase.	22 july
SSC BARI	Believing in sport as a vehicle for the promotion and development of the values of discipline, loyalty and respect, La Lucente supported the local football team SSC Bari for the 2023/24 Serie B championship season.	august 2023 june 2024
DAILY LA VOCE DI MANDURIA	"Festa de La voce di Manduria" is an annual event on two dates, made up of music, festivities, debates and reflections on topical issues related to the territory, with the participation of artists and singers who tell their stories and converse with the public.	18 - 19 august 2023
NATIONAL CONFERENCE OF CHILD NEUROPSYCHIATRY SPECIALISTS	The 'National Conference of Child Neuropsychiatry Specialists 2023' was organised by the Italian Society of Childhood and Adolescence, in collaboration with the U.O.C. of University Child Neuropsychiatry of Azienda Ospedaliero - Consorziato del Policlinico di Bari, to stimulate dialogue and discussion between expert professors and young medical residents. The focuses were the planning of an effective organisation of services that considers the new clinical and therapeutic realities and the promotion of a modern approach to neuropsychology for a correct clinical framing of neurodevelopment problems in childhood and adolescence.	29 november 1 december 2023
INAUGURAL EVENT PARISH CHURCH SAN GIROLAMO	The patronage of the inaugural event of the San Girolamo Parish Church of the Bari - Bitonto Archdiocese was an opportunity to witness presence and promote high moral, spiritual and social values in the San Girolamo parish community in Bari.	15 december 2023

La Lucente is actively involved in supporting projects that foster the social, economic and cultural development of the communities in which it operates. The year 2023 saw this commitment translated into several initiatives.

» **Mother's Day - 14 may 2023, Bari.**

On Mother's Day, La Lucente donated 200 copies of the bilingual nursery rhyme book 'Senti chi parla / Look who's talking', written by Valentina Popa of the UN Secretary General's team, to the New Parents' Home and Family Service Centre CIRCUMNAVIGANDO of the 4th Municipality of Bari. The donation involved numerous new mothers in conditions of socio-economic fragility, creating a precious moment of sociality and sharing.



» **LIFE 2023 – 14-15 december 2023, Urbino.**

Once again in 2023, La Lucente took part in the LIFE 'Labour Intensive Facility Event' conference promoted by Confindustria Servizi HCFS, which focused on the new service economy and thematic table speeches on labour intensive, market and ecological and digital transition.

» **Centenary of the Bari Lawyers' Association - 21 December 2023, Bari.**

La Lucente supported the event held on the Centenary of the Bari Bar Association, at the Piccinni Theatre in Bari. The event commemorated one hundred years of constant institutional commitment to the service of people's rights and the protection of legality and was an opportunity to reward professionals who have reached fifty and sixty years of legal activity.

Also important was the support, in terms of donations, offered to organisations and associations actively engaged in social projects. Below are the most relevant initiatives

BENEFICIARIES	OBJECT OF DONATION
 <p>Polytechnic University of Bari "Second Level University Master's Course in Circular Economy"</p>	<p>Set up a merit scholarship to cover the enrolment fee for the 2nd Edition of the 2nd Level University Master's Course in 'Circular Economy' and, at the end of the training course, willingness to host two curricular internships with the aim of contributing to the training of future Circular Economy Managers with adequate skills and, at the same time, offering the opportunity to get to know and start dealing with the world of work within a structured corporate reality.</p>
 <p>AFHASS Onlus Bari</p>	<p>Purchase of 10 tickets for a theatrical event organised by AFHASS ONLUS Bari to raise funds for association activities in favour of people with disabilities and disadvantaged families.</p>
 <p>ASFA Puglia "La casa di Pandora"</p>	<p>Donation in favour of 'La casa di Pandora', a multifunctional centre run by ASFA Puglia in collaboration with the 'I Bambini delle Fate' Association. The centre represents one of the most active local realities in the treatment of childhood and adolescent disorders and, in particular, those related to the autism spectrum.</p>
 <p>Contasudinoi Onlus "Si balla per Simone"</p>	<p>Donation in favour of the 'Contasudinoi Onlus' to support a fundraiser to pay for medical treatment for Simone, a young boy victim of a dramatic car accident.</p>



Donation in favour of the 'Centro Studi Borgogna' Association as part of the "Un Game per la Ricerca" event, organised to raise funds for the non-profit organisation 'Il Sogno di Ale', which for years has been supporting the Paediatric Oncology Department of the Istituto dei Tumori in Milan and, more generally, scientific research into Ewing's sarcoma.



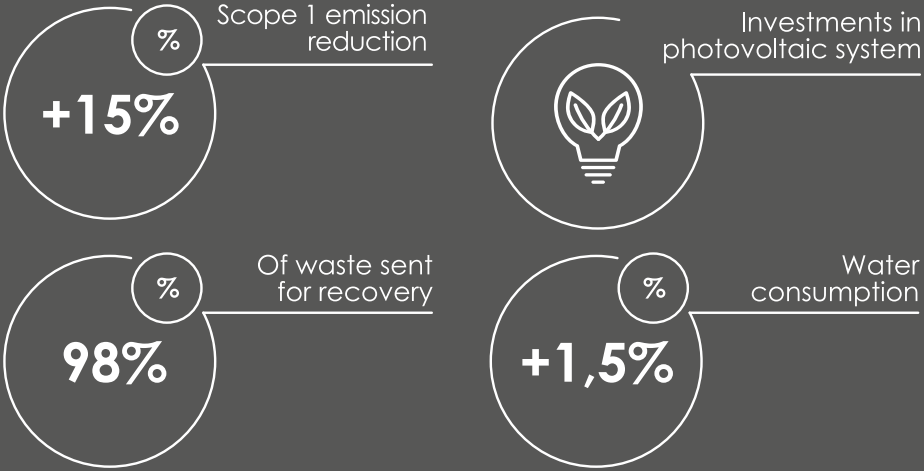
Purchase of 85 panettoni cakes from the 'ADMO Puglia' Association to be given as gifts to its employees. The initiative helped to raise funds to be committed to the activities that the Association carries out in the area to raise awareness among the population aged between 18 and 35 to register in the Bone Marrow Donor Registry.



Donation and setting up of a Christmas tree at the 'University of Bari Aldo Moro' to enhance the spirit of Christmas and testify to the commonality of values with the university community.

Natural capital

KPI



Material issues

- Emissions and climate change
- Waste reduction
- Energy efficiency

SDGs



Environmental sustainability for La Lucente

The mapping of environmental externalities represents an inalienable functional activity for the identification of related and appropriate improvement and mitigation actions.

The specificity of the services provided by La Lucente makes it necessary to direct the mapping of externalities, both to the services provided to customers and to its own activities.

In this perspective, with the aim of supporting the necessary materiality assessment activities, working tables were organised with senior figures in the organisation and external specialists, which led to the strengthening of the monitoring and assessment system of the main environmental KPIs, with particular reference to those relating to waste management, the correct use of energy resources and the control of Scope 1 and Scope 2 emissions; in addition, a path was started for the definition and measurement of Scope 3 emissions.

On the basis of the results that emerged, in 2023, a general efficiency project was launched consisting of:

- » installation of a 100kWp photovoltaic system with 45 kWh storage and 6 charging points for electric and hybrid vehicles. The system, which will be fully operational in 2024, will allow the gradual reduction of electricity supply from the grid through the production of renewable energy;
- » installation of LED lighting fixtures to limit consumption;
- » improvement of the thermal insulation of the 'Headquarter' through the installation of insulated panels to avoid the dispersion of 'cold and heat' from the air conditioning systems;
- » installation of intelligent sensor systems to limit water and energy wastage.

| GRI 302-1 | GRI 305-1 | GRI 305-2 |

Emissions

The organisation's energy consumption is mainly represented by electricity to support lighting and heating/cooling of the premises and fuels - in particular LPG, petrol and diesel - used to power the company car fleet and process equipment. In 2023, Lucente recorded a total energy consumption of 5.407,06 GJ compared to 4.695,10 GJ in the year 2022.

Consumption	Unit of measurement	2023	2022
LPG	GJ	100,76	4,13
Diesel	GJ	4.568,09	4.120,58
Benzina	GJ	292,43	115,07
Energia elettrica	GJ	445,78	455,32
Totale		5.407,06	4.695,10

Source of conversion factors: DEFRA 2023

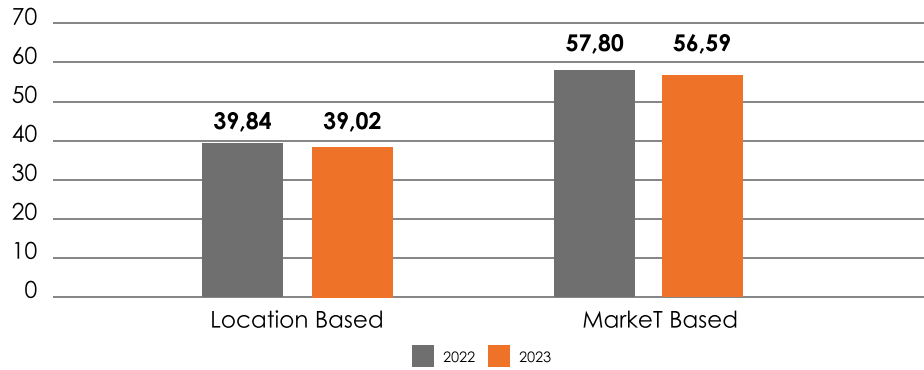
The perimeter of electricity consumption is representative of the Modugno office and the peripheral offices in Milan, Turin, Manduria, Massafra and Genoa. The offices in Cagliari and Termoli could not be included in the calculation as they are co-working with other operators.

LOCATION	2023	2022
Modugno	412,312	434,682
Brescia	0,000	0,043
Milan	10,199	6,926
Turin	1,228	0,122
Manduria	19,685	11,149
Brindisi	0,000	0,000
Rende	0,000	1,040
Massafra	1,318	1,354
Genoa	1,040	0,000
Totale	445,781	455,317

Values in GJ

In 2023, the Scope 2 emissions generated by La Lucente were, according to the Location based methodology equal to 39,01 tCO₂eq, while according to the Market based methodology equal to 56,59 tCO₂eq.

SCOPE 2 - ELECTRICITY

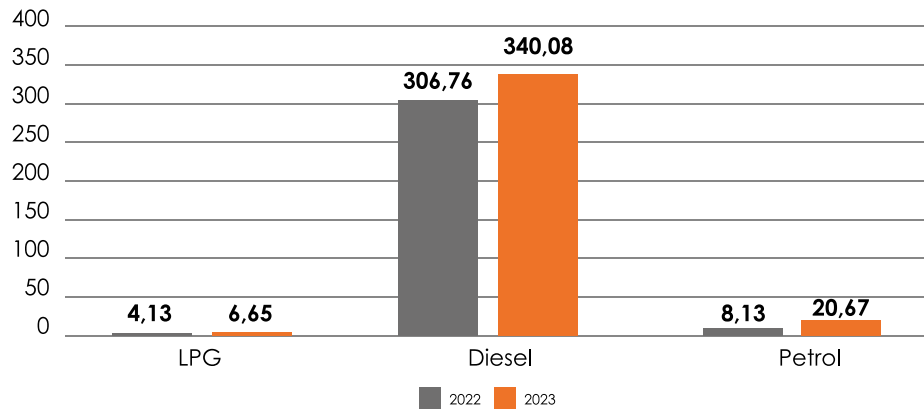


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The total Scope 1 emissions generated by La Lucente in 2023 amount to 367,39 tCO₂eq and are composed as detailed below:

- » **LPG**³: 6,65 tCO₂eq
- » **Diesel**⁴: 340,08 tCO₂eq
- » **Petrol**⁴: 20,67 tCO₂eq

SCOPE 1 - FUELS



¹ Source of emission factor Location based: TERNA-international comparisons 2019-2020
² Market-based emission factor source: AIB European Residual Mixes 2023
³ Emission factor source: ISPRA 2023 National standard parameter table (Last updated 16 January 2023)
⁴ Source of emission factor: UK Government GHG Conversion Factors for Company Reporting - DEFRA 2023

Waste and water resources



In spite of the complexity of the orders distributed widely throughout the country, sending the greatest weight of waste produced to recovery and reducing water consumption are strategic objectives in the organisation's environmental management.

Waste management

The increase in turnover in 2023, compared to 2022, meant that approximately 347 tonnes of waste were handled in the past year, which is more than 13% more than in 2022 when approximately 262 tonnes were handled.

98.86% of the total waste is sent for recovery.

Cat. EER	Waste Categories	2023					2022				
		Recovery	Disposal	Hazardous	Non-hazardous	Total	Recovery	Disposal	Hazardous	Non-hazardous	Total
02	Waste from agriculture, horticulture, aquaculture, forestry, hunting and fishing, food preparation and processing	0	45	25	20	45	0	8	0	8	8
07	Waste from organic chemical processes	31	22	53	0	53	150	17	17	150	167
08	Waste from the production, formulation, supply and use of coatings (paints, varnishes and vitreous enamels), adhesives, sealants and printing inks	0	70	40	30	70	15	232	232	15	247
13	Spent oils and liquid fuel residues (except edible oils 05,12 and 19)	0	0	0	0	0	0	0	0	0	0
15	Waste packaging, absorbents, wiping cloths, filter materials and protective clothing (not otherwise specified)	9.041,50	3.502,50	5.556	6.988	12.544	21.562	415	1.110	20.867	21.977
16	Waste not otherwise specified in the list	1.022	173	304	891	1.195	1.081	1.069	1.301	849	2.150
17	Waste from construction and demolition (including soil from contaminated sites)	95.090	0	0	95.090	95.090	110.381	0	0	110.381	110.381
18	Waste generated by the sanitary and veterinary sector or related research activities (except kitchen and restaurant waste not directly arising from therapeutic treatment)	21,50	59,50	81	0	81	901	797	1.697	0	1.697

Cat. EER	Waste Categories	2023					2022				
		Recovery	Disposal	Hazardous	Non-hazardous	Total	Recovery	Disposal	Hazardous	Non-hazardous	Total
19	Waste from waste treatment plants, off-site wastewater treatment plants, and the preparation of water for drinking or for industrial use	0	96	0	96	96	0	181	0	181	181
20	Municipal waste (household waste and similar commercial, industrial and institutional waste), including separately collected waste	237.530	0	0	237.530	237.530	125.576	0	44	125.532	125.576
Total		342.736	3.968	6.059	340.645	346.704	259.665	2.719	4.401	257.983	262.384
%		98,86%	1,14%	1,75%	98,25%	100,0%	98,96%	1,04%	1,68%	98,32%	100,00%

Water resource management

Raising the awareness of the company's population towards a conscious use of water has made it possible to maintain substantially stable water withdrawal figures, which stood at 845 cubic metres in 2023, compared to 832 cubic metres in 2022.

The water withdrawal perimeter refers to the Modugno site only.

Water is withdrawn from the aqueduct system. The total water withdrawn is potable (≤ 1.000 mg/L total dissolved solid particles) and comes from water stress areas (Extremely High). The Aqueduct Water Risk Atlas tool of the World Resources Institute (WRI) was used to assess water stress areas.



GRI Content Index

Declaration of use	La Lucente S.p.A. submitted a report with reference to GRI Standards (2021) for the period from 1 January 2023 to 31 December 2023.
GRI used	GRI 1 - Fundamental Principles - Version 2021
Relevant GRI sector standard	N/A

GRI STANDARD	PARAGRAPH	REQUIREMENTS OMITTED	REASON	EXPLANATION	SDGs	
General disclosures						
GRI 2: General disclosures 2021	2-1 Organisational details	The company				
	2-2 Entities included in the organisation's sustainability reporting	Methodological note				
	2-3 Reporting period, frequency and contact person	Methodological note				
	2-4 Restatement of information	Methodological note				
	2-5 External assurance	Methodological note				
	2-6 Activities, value chain and other business relationships	Business Model National and international networks				
	2-7 Employees	Employees			7, 8	
	2-8 Non-employee workers	Non-employed workers			7, 8	
	2-9 Governance structure and composition	Corporate Governance			16	
	2-10 Appointment and selection of the highest governance body	Board of Directors			16	
	2-11 Chair of the highest governance body	Board of Directors			16	
	2-12 Role of the highest governance body in overseeing impact management	Board of Directors			16	
	2-13 Delegation of impact management responsibilities	The Sustainability Committee	Delegation of ESG risk and opportunity management	Information not available/incomplete	The Sustainability Committee's activities will begin in the 2024 financial year. La Lucente is committed to providing this information starting from the 2024 financial year.	
	2-14 Role of the highest governance body in sustainability reporting	Board of Directors				

GRI STANDARD	PARAGRAPH	REQUIREMENTS OMITTED	REASON	EXPLANATION	SDGs
GRI 2: General disclosures 2021	2-15 Conflicts of interest	Supervisory Body ex. D.lgs n. 231/01		The conflict of interest discipline is not included in the protocols formalised by the company in the special part of the OMCG. However, the reference to operations in conflict of interest – actual or potential – with the Company, as well as activities that may interfere with the ability to make decisions impartially in the best interest of the Company and in full compliance with the principles of the Code of Ethics, are explicitly prohibited within the scope of the general principles of behaviour of the related Organisational, Management and Control Model.	16
	2-22 Sustainable development strategy statement	Letter to stakeholders			
	2-23 Policy commitments	Integrated Policy			16
	2-24 Integration of policy commitments	Integrated Policy			
	2-26 Mechanisms for seeking clarification and raising concerns	Supervisory Body ex. D.lgs n. 231/01			16
	2-27 Compliance with laws and regulations	Ethics, transparency and legality			
	2-28 Membership of associations	National and international networks			
	2-29 Approach to stakeholder involvement	Stakeholder dialogue and Materiality Assessment			
	2-30 Collective agreements	Our People			8
	3-1 Process for determining material issues	Stakeholder dialogue and Materiality Assessment			
3-2 List of material issues	Stakeholder dialogue and Materiality Assessment				
Emissions and climate change					
GRI 3: Material issues 2021	3-3 Management of material issues			Stakeholder dialogue and Materiality Assessment	

GRI STANDARD	PARAGRAPH	REQUIREMENTS OMITTED	REASON	EXPLANATION	SDGs
GRI 305: Emissions 2016	305-1 Direct (Scope 1) greenhouse gas (GHG) emissions	Emissions			12, 13, 14, 15
	305-2 Energy indirect (Scope 2) greenhouse gas (GHG) emissions	Emissions			12, 13, 14, 15
Waste reduction					
GRI 3: Material issues 2021	3-3 Management of material issues	Stakeholder dialogue and Materiality Assessment			
GRI 303: Water and wastewater 2018	303-3 Water withdrawal	Water management			6
GRI 306: Waste 2020	306-3 Waste generated	Waste management			3, 6, 11, 12, 15
	306-4 Waste not destined for disposal	Waste management			3, 11, 12
	306-5 Waste destined for disposal	Waste management			3, 6, 11, 12
Energy efficiency					
GRI 3: Material issues 2021	3-3 Management of material issues	Stakeholder dialogue and Materiality Assessment			
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Energy sources			7, 8, 12, 13
Digitization and privacy					
GRI 3: Material issues 2021	3-3 Management of material issues	Stakeholder dialogue and Materiality Assessment			
GRI 418: Customer privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Digitization and data security			16
Corporate governance and legality					
GRI 3: Material issues 2021	3-3 Management of material issues	Stakeholder dialogue and Materiality Assessment			
GRI 205: Anti-corruption	205-1 Operations evaluated to determine the risks relating to corruption	Ethics, transparency and legality			16
GRI 406: Non-discrimination	406-1 Incidents of discrimination and corrective actions taken	Supervisory Body ex. D.lgs n. 231/01			5, 8

GRI STANDARD	PARAGRAPH	REQUIREMENTS OMITTED	REASON	EXPLANATION	SDGs
ESG investments					
GRI 3: Material issues 2021	3-3 Management of material issues	Stakeholder dialogue and Materiality Assessment			
GRI 201: Economic performance	201-1 Directly generated and distributed economic value	Numbers of La Lucente			8, 9
Health and safety					
GRI 3: Material issues 2021	3-3 Management of material issues	Stakeholder dialogue and Materiality Assessment			
GRI 403: Health and safety in the workplace	403-1 Workplace health and safety management system	Health and Safety Management System			8
	403-2 Hazard identification, risk assessment, and incident investigation	Health and Safety Management System			8
	403-3 Occupational health services	Health and Safety Management System			8
	403-4 Worker participation, consultation, and communication on occupational health and safety	Mandatory training			8, 16
	403-5 Worker training on occupational health and safety	Mandatory training			8
	403-6 Promotion of worker health	Mandatory training			3, 8
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health and Safety Management System			8
	403-8 Workers covered by an occupational health and safety management system	Health and Safety Management System			8
	403-9 Work-related injuries	Accidents			3, 8
	403-10 Occupational diseases	Accidents			3, 8
Customer relationship management					
GRI 3: Material issues 2021	3-3 Management of material issues	Stakeholder dialogue and Materiality Assessment			

GRI STANDARD	PARAGRAPH	REQUIREMENTS OMITTED	REASON	EXPLANATION	SDGs	
Enhancement of human capital						
GRI 3: Material issues 2021	3-3 Management of material issues	Stakeholder dialogue and Materiality Assessment				
GRI 401: Employment	401-1 New employee hires and employee turnover	Our People			5, 8, 10	
GRI 404: Training and education	404-1 Average hours of training per year per employee	Staff training	Comparative data for the 2022 financial year	Information not available/incomplete	La Lucente is committed to providing comparative data starting from the 2024 financial year	4, 5, 8, 10
	404-2 Programmes for upgrading employee skills and transition assistance	Staff training				8
Welfare, diversity e inclusion						
GRI 3: Material issues 2021	3-3 Management of material issues	Stakeholder dialogue and Materiality Assessment				
GRI 401: Employment	401-2 Benefits for full-time employees that are not available to temporary or part-time employees	Welfare policies			3, 5, 8	
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	Our People			5, 8	

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ACTIVITY	VALUE	COD
Number of employees: (1) full-time and part-time, (2) fixed-term, and (3) contract form	1) 312; 1586 2) 38 3) 1898 employees and 255 workers hired through temporary agencies	SV-PS-000.A
TOTAL ACTUAL WORKING HOURS	1.794.816	SV-PS-000.B

TOPIC	METRIC	PARAGRAPH	CODE
Data Security	Description of the approach used to manage the risks associated with the use of data	Digitization and data security	SV-PS-230a.1
	Description of policies related to the use, storage and management of data	Digitization and data security	SV-PS-230a.2
	(1) Number of data breaches, (2) percentage of events involving sensitive customer data (3) number of customers involved	0	SV-PS-230a.3
Workforce Diversity & Engagement	Degree of diversity (1) management, (2) employees	Our collaborators	SV-PS-330a.1
	Turnover rate (1) Voluntary and (2) involuntary	Our collaborators	SV-PS-330a.2
Professional Integrity	Description of approaches used to ensure high professional standards	Supervisory Board under Legislative Decree 231/01	SV-PS-510a.1
	Total value of monetary penalties related to events related to professional integrity	n.d.	SV-PS-510a.2

Report of the independent auditing firm on the Value Report



To the Board of Directors of La Lucente SpA

We have been engaged to perform a limited assurance engagement on the Value Report of La Lucente SpA (hereinafter 'the Company') for the year ended 31 December 2023.



Responsibility of the Directors for the Value Report

The Directors of La Lucente SpA are responsible for the preparation of the Value Report in accordance with the 'Global Reporting Initiative Sustainability Reporting Standards' defined by the GRI - Global Reporting Initiative ('GRI Standards'), as described in the 'Methodological Note' section of the Value Report.

The Directors are also responsible for such internal control as they determine is necessary to enable the preparation of a Value Report that is free from material misstatement, whether due to fraud or error.

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The Directors are also responsible for defining the objectives of La Lucente SpA in relation to sustainability performance, and for identifying stakeholders and significant aspects to be reported.

Independence of the auditing firm and quality management

We are independent in accordance with the principles of ethics and independence of the International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code) issued by the International Ethics Standards Board for Accountants, based on the fundamental principles of integrity, objectivity, professional competence and diligence, confidentiality and professional behaviour.

Our auditing firm applies the International Standard on Quality Management 1 (ISQM Italia.1) which requires us to configure, implement and make operational a quality management system that includes directives and procedures on compliance with ethical principles, professional principles and applicable laws and regulations.

Auditor's responsibility

Our responsibility is to express a conclusion, based on the procedures performed, about the compliance of the Value Report with the requirements of the

GRI Standards. Our work was carried out according to the criteria indicated in the 'International Standard on Assurance Engagements ISAE 3000 (Revised) - Assurance Engagements Other than Audits or Reviews of Historical Financial Information' (hereafter also 'ISAE 3000 Revised'), issued by the International Auditing and Assurance Standards Board (IAASB) for limited assurance engagements. This standard requires the planning and performance of procedures in order to obtain a limited level of assurance that the Value Report is free from material misstatement.

Therefore, our examination involved less work than that required to conduct a full examination according to ISAE 3000 Revised ('reasonable assurance engagement') and, consequently, does not allow us to be certain that we are aware of all significant facts and circumstances that could be identified by conducting such an examination.

The procedures performed on the Value Report were based on our professional judgement and included interviews, mainly with the Company's personnel responsible for the preparation of the information presented in the Value Report, as well as analysis of documents, recalculations and other procedures aimed at acquiring evidence deemed useful.

In particular, we carried out the following procedures:

1. 1. analysis of the process of defining the relevant issues reported in the Value Report, with reference to the methods of analysing and understanding the reference context, identification, evaluation and prioritisation of actual and potential impacts and internal validation of the results of the process;
2. 2. comparison between the economic and financial data and information reported in the paragraph 'Financial Capital' of the Value Report and the data and information included in the Company's financial statements;
3. 3. understanding of the processes underlying the generation, collection and management of the significant qualitative and quantitative information included in the Value Report.

In particular, we conducted interviews and discussions with the management of La Lucente SpA and performed limited documentary checks in order to gather information about the processes and procedures that support the collection, aggregation, processing and transmission of non-financial data and information to the department responsible for preparing the Value Report.

Furthermore, for significant information, taking into account the activities and characteristics of the Company:

- a. with reference to the qualitative information contained in the Value Report,

2023

we conducted interviews and acquired supporting documentation to verify its consistency with the available evidence;

- b. with reference to the quantitative information, we carried out both analytical procedures and limited verifications to ascertain the correct aggregation of the data on a sample basis.

Conclusions

Based on the work performed, nothing has come to our attention that causes us to believe that the Value Report of La Lucente SpA for the year ended 31 December 2023 has not been prepared, in all material respects, in accordance with the requirements of the GRI Standards as described in the 'Methodological Note' section of the Value Report.

Other aspects

The comparative data presented in the Value Report in relation to the financial year ended 31 December 2022 has not been audited.

Bari, 5 February 2025

PricewaterhouseCoopers SpA


Corrado Aprico (Auditor)

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la lucente spa®

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