

la lucente



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Value
Report
2024

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la lucente

Introduction

Letter to stakeholders

Dear all,

With the presentation of the "Value Report 2024", La Lucente S.p.A. ("Lucente") intends to demonstrate its commitment to continuing the voluntary reporting process it began four years ago, offering a transparent overview of its environmental, social and governance (ESG) performance, as well as its economic performance.

In a context in which even the European Commission, in reshaping the CSRD agenda, is seeking the right balance between sustainability objectives and the concrete competitiveness needs of economic operators, Lucente's response has been to adopt an integrated reporting system, from strategic planning of objectives to verification and reporting of targets, with Governance directly involved in the promotion and supervision of ESG issues.

2024 was a positive year, with a 21.8% increase in turnover compared to 2023; growth which, translated in terms of economic and social value generated - i.e. Gross Global Added Value and Gross Economic Value Distributed - stands at +18.10% (Gross Global Added Value) and +19.02% (Gross Economic Value Distributed) respectively compared to the previous year.

The distribution of the economic value produced also generated a significant 21% increase for the company's workforce, which remains the key stakeholder and main asset of our company.

In 2024, La Lucente's team was further strengthened with the addition of 244 new employees, confirming the organisation's ability to attract talent and maintain a fair and inclusive working environment, as evidenced by the acquisition of UNI/PdR 125:2022 gender equality certification.

In response to increasing operational complexity, La Lucente continued its technological innovation journey through the use of customised digital platforms, capable of streamlining business processes through dialogue with customers, suppliers and people to identify their needs and share objectives. 2024 also represented a milestone in terms of energy efficiency and carbon footprint reduction with the commissioning of the photovoltaic system serving the Headquarter.

Still on the environmental front, and in line with the traceability requirements of the National Electronic Register (RENTRI), management software was implemented for the complete digitisation of the Waste Identification Form (FIR) and the Chronological Loading and Unloading Registers for the transparent transmission of data and their digital storage in accordance with AgID Guidelines.

Looking ahead, 2025 will see a central theme in our ESG agenda: the assessment of environmental, social and governance (ESG) risks in the supply chain. This will enable us to ensure the operational resilience and ethical alignment of all our partners.

In closing, I would like to take this opportunity to thank the Working Group (WG), coordinated by non-executive Councilor Saverio Francesco Ressa with the support of Carmine Lamanna and Prof. Andrea Venturelli, who made it possible to draft the Report, consisting of the heads of the company departments "Administration, Finance and Control", "Compliance", "QHSE", "Marketing and Communication" and "Human Resources" and all their collaborators.

In the hope that you will appreciate its clarity and transparency, I invite you to read the Value Report 2024 as tangible proof of La Lucente's commitment to a sustainable future.

Enjoy reading

Il CEO / Angelo Volpe



#lalucenteforfuture

Methodological Note

The profound transformation of the international context that has been underway for several years continues to have an impact and bring about changes not only at the geopolitical and socio-economic level, but also in terms of international regulations.

Proof of this is the deregulation of the European sustainability regulations package, which is a direct consequence of the overall change in the global landscape affecting businesses at multiple levels.

The drastic reduction in the number of companies required to report sustainability information under the [Corporate Sustainability Reporting Directive](#) (CSRD), in addition to the significant simplifications introduced in the [Corporate Sustainability Due Diligence Directive](#) (postponed until July 2028) and [The taxonomy Regulation](#) (simplified and with voluntary application for certain companies of a certain size) introduced by the so-called 'Omnibus Package', represent the cornerstones of a deregulation process that includes, among recent developments, the possible declassification of the Directive on 'Green Claims', as well as the one-year postponement of the application of the EUDR Regulation on deforestation for the traceability of supply chains in certain sectors.

Despite this scenario of regulatory uncertainty, La Lucente continues its commitment to sustainability and sustainability reporting, publishing an integrated report that aims to achieve a reporting model by 2028 (2027 reporting year) that communicates ESG impacts in accordance with the new [European Sustainability Reporting Standard](#) (ESRS), currently under review, i.e. in accordance with the requirements of the CSRD as a large company with more than 1.000 employees, falling within the so-called 'Wave 2' of the European Directive.

To achieve this important goal, Lucente's governance has drawn up a roadmap to enhance sustainability reporting:

- » inspired by the principle of double materiality;
- » respectful of the impacts generated throughout the value chain;
- » adhering to the new ESRS reporting standards;
- » integrated with the economic and financial information of the financial statements in a single document of strategic importance: the management report.

For the 2024 financial year, the [GRI \(2021\) standard](#) (option 'with reference') continued to be the benchmark for sustainability reporting.

La Lucente's Value Report (hereinafter also referred to as the Report or Sustainability Report) is inspired by the principles and content of the IR (2021) framework of the IIRC (International Integrated Reporting Council) based on the capital model, a framework <https://392942.hs-sites-eu1.com/integrated-reporting-framework-downloads>

considered a benchmark by the IFRS Foundation.

The document is divided into distinct sections which, starting with a methodological and strategic overview, with typical 'general disclosure' information relating to materiality analysis, the business model, the value chain, the organisational structure and governance, continues with more specific information designed 'by capital', linking material issues to:

- » **Financial capital,**
- » **Human capital,**
- » **Productive and intellectual capital,**
- » **Social and relational capital,**
- » **Natural capital.**

The report covers qualitative and quantitative data and information relating to the 2024 financial year (from 1st January to 31st December), compared with those published for the 2023 financial year, in order to ensure full comparability in terms of performance. The scope of the data and information contained in this Report refers to the company La Lucente.

To ensure the accurate representation of the data, the use of estimates has been limited as much as possible and, where present, they have been appropriately indicated. It should also be noted that any changes made to previously published comparative data are clearly indicated within the document.

The Report is based, in terms of double materiality and the value chain, on the two EFRAG guidelines, both published in May 2024 (subject to future revisions), namely [EFRAG IG 1 Materiality Assessment](#) and [EFRAG IG 2 Value Chain](#).

To define the material topics covered in the report, an impact materiality process was implemented in line with the provisions of [GRI 3 – Material Topics 2021](#).

In addition to the GRI Standard, the North American SASB (Sustainability Accounting Standards Board) standard was also taken into account for materiality, i.e. the topics and indicators for the "[Professional & Commercial Services](#)".

Appendices 1) and 2) contain the GRI Content Index and the SASB Content Index, i.e. the two technical tools that allow readers to identify specific content in accordance with international reporting standards.

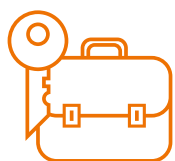
The GRI Content Index, drawn up according to the "with reference" option, provides links to the 17 goals of the 2030 Agenda, in line with the SDG reporting framework "[Linking the SDG's and the GRI Standards](#)".

The 2024 Sustainability Report was approved by the Company's Board of Directors

on 24 November 2025 and was subject to limited assurance by the auditing firm PricewaterhouseCoopers S.p.A., as per its Opinion Letter.

The Report is published on the institutional website.

Comments on the 2024 Value Report can be sent to the following email address:
["sostenibilita@lalucente.it"](mailto:sostenibilita@lalucente.it)



Financial capital



Human capital



Natural capital



Social and relational capital



Productive and intellectual capital

1 NO POVERTY 	End poverty in all its forms everywhere	10 REDUCED INEQUALITIES 	Reduce inequality within and among countries
2 ZERO HUNGER 	End hunger, achieve food security and improved nutrition and promote sustainable agriculture	11 SUSTAINABLE CITIES AND COMMUNITIES 	Make cities and human settlements inclusive, safe, resilient and sustainable
3 GOOD HEALTH AND WELL-BEING 	Ensure healthy lives and promote well-being for all at all ages	12 RESPONSIBLE CONSUMPTION AND PRODUCTION 	Ensure sustainable consumption and production patterns
4 QUALITY EDUCATION 	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	13 CLIMATE ACTION 	Take urgent action to combat climate change and its impacts
5 GENDER EQUALITY 	Achieve gender equality and empower all women and girls	14 LIFE BELOW WATER 	Conserve and sustainably use the oceans, seas and marine resources for sustainable development
6 CLEAN WATER AND SANITATION 	Ensure availability and sustainable management of water and sanitation for all	15 LIFE ON LAND 	Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss
7 AFFORDABLE AND CLEAN ENERGY 	Ensure access to affordable, reliable, sustainable and modern energy for all	16 PEACE, JUSTICE AND STRONG INSTITUTIONS 	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels
8 DECENT WORK AND ECONOMIC GROWTH 	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	17 PARTNERSHIPS FOR THE GOALS 	Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 	Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation		

Communication channels

Corporate communication, managed in-house by the Marketing and Communication Department, is inspired by criteria of consistency, transparency and continuity and is based on a multilevel approach that determines its development both on digital and traditional channels and through meetings and discussions with stakeholders.

Institutional documents

To support institutional communication, the company has used materials and informative content, including:

- » [Company Profile](#)
- » Financial reports
- » [Value Report 2023](#)
- » [Corporate Video](#)
- » [Press Releases](#)

In 2024, 11 official press releases were published in newspapers, web portals and industry media, with a total of approximately 216 mentions, helping to strengthen the company's visibility.

Digital engagement

The Marketing and Communications Office managed La Lucente's digital presence while ensuring constant monitoring and oversight of activities and interactions on social media channels.

The tools used are:

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

WEB SITE

www.lalucente.it

22.889 visitors

53.780 page views (+20% compared to 2023)

359.581 impressions

28.392 click on site

8% average CTR (average click-through rate)

20% average position (average position of the site in Google search results)

The Contacts page (<https://www.lalucente.it/contatti/>) received the most clicks and impressions (2.381 clicks and 54.959 impressions)

SOCIAL NETWORK, used to communicate with different types of stakeholders through the following channels and digital platforms:

LINKEDIN

n° 21 post published

+ 9 talent acquisition posts

1.422 new Followers

5.061 Follower (+39% compared to 2023)

4.311 unique visitors

83.116 impressions

Meta

n° 21 post published

127 new Followers

4.186 Followers

17.558 Facebook and Instagram page coverage

11.535 visits to Facebook and Instagram page

51.172 impressions

NEWSLETTER aimed at both internal and external stakeholders, with updates on new projects and company initiatives.

Dialogue with stakeholders and Materiality Assessment

Stakeholder engagement

La Lucente considers dialogue with stakeholders to be a fundamental element of a sustainable and competitive business model. In this way, interaction is not only aimed at guiding materiality analysis, but also at providing Governance with a clear information framework, useful for defining strategic priorities and generating long-term value.

In recent years, the sector's growing focus on issues such as operational sustainability, service innovation, people development and transparency in supplier management has reinforced the need for structured and ongoing stakeholder engagement. According to the latest industry surveys (ANIP-Confindustria, IFMA, ISSA), companies that adopt a participatory approach report:

- » greater ability to prevent reputational and operational risks,
- » faster identification of the expectations of customers and public and private clients,
- » improved internal climate and employer branding,
- » more effective collaboration with partners, suppliers and local institutions,
- » increased trust from the communities and territories served.

In line with these findings, La Lucente has improved its initial one-way communication activity, adopting a more advanced and effective two-way engagement strategy based on listening, consultation and systematic feedback, which has made it possible to:

- » identify critical issues and opportunities in a faster way;
- » calibrate ESG interventions more consistently with expectations;
- » improve design and operational processes;
- » strengthen partnerships with customers, public bodies and supply chain stakeholders.

Engagement is inspired by the principles of the [AccountAbility AA1000AP](#) framework – inclusiveness, responsiveness, materiality and impact – and is developed in accordance with the [AA1000SES Stakeholder Engagement Standard](#), which provides for transparent, documentable and continuous improvement-oriented management.

In line with industry practices, La Lucente has adopted a variety of tools and channels, including targeted surveys, regular meetings, technical committees, supply audits, interactive digital platforms and joint training activities.

This approach has made it possible to enhance the contribution of stakeholders, both in strategic planning and performance monitoring.

Below is an overview of La Lucente's stakeholder ecosystem and the main engagement methods applied, in line with industry best practices.

Stakeholders	Frequency of dialogue	Engagement methods
Trade associations	High	» Meetings » Conferences » Sponsorship
Banks and financial companies	Medium	» Meetings » Questionnaires
Private clients	High	» Social media communication » Website » Joint review of projects » Verification audit » Satisfaction level monitoring
Public clients	High	» Verification audit » Satisfaction level monitoring
Consortia	Medium	» Meetings and workshops » Informative reports
IT service providers	High	» Involvement in processes » Meetings » Questionnaires
Strategic service providers	High	» Involvement in processes » Meetings » Ermete Project
Partners in innovation processes	Medium	» Coworking » Meeting » Ermete Project
Partner in ATI and RTI	High	» Meeting » Co-design » Ermete Project
Trade unions	High	» Meeting
Subcontractors	High	» Sharing of plans and programmes » Verification audit » Ermete Project
Universities and research institutions	Medium	» Participation in research projects » Technology transfer » Training internships

Materiality Assessment

For the materiality assessment underlying the 2024 Value Report, engagement with stakeholders took place mainly during a number of meetings organised with the members of the Working Group.

In accordance with GRI 3, the materiality analysis involved a step-by-step process in which stakeholders were engaged in the four phases:



In order to accurately analyse the context in which the organisation operates, a training course was held for the members of the Working Group, with particular attention to the implications for facility management.

The training covered the main changes introduced by the 'Stop the clock' measure in relation to CSRD, CSDDD and environmental taxonomy, as well as the new ESRS VSMs reporting standard.

Specific focus was also given to the first operational evidence and surveys on early adopters of ESRS standards, i.e. European and Italian companies that, in fiscal year 2024, began applying the CSRD directive and related standards for the first time, with particular attention to the organisational, managerial and reporting impacts on facility management services.

The aim was to understand the concrete implications for the sector, with particular reference to the most sensitive issues for integrated services companies, such as ESG governance, supply chain, human resource management and environmental performance, among others.

This analysis was corroborated by a number of one-to-one interviews with external stakeholders (suppliers, banks, universities, certification bodies) aimed at validating the definition of the issues and their impact at different stages of the corporate value chain.

The materiality process described above has therefore led to the definition of a set of 10 ESG issues, of which: 3 are environmental, 3 are governance and business-related, and 4 are social.



The table below shows the relationship between the 10 ESG themes and the respective GRI and ESRS topics provided for in the set of voluntary and mandatory standards, respectively.

Material topic	Topic description	GRI Standards	ESRS Standards
1) Emissions and climate change	Attention to the management of direct and indirect emissions generated by the organisation as well as by the provision of facility management services, thanks in part to more sustainable management of the supply chain in accordance with environmental criteria.	GRI 305: Emissions 2016	E1: Climate change
2) Waste reduction	Reduction of waste and responsible management of water resources and use of raw materials at the company's commercial and operational sites	GRI 306: Waste 2020	E5: Circular economy
3) Energy efficiency	Transition towards renewable energy solutions with a consequent reduction in energy dependence on fossil fuels	GRI 302: Energy 2016	E1: Climate change
4) Digitalisation and privacy	Research into technological solutions capable of streamlining business processes. Privacy protection and IT risk management.	GRI 416: Client Health and Safety 2016 GRI 418: Client Privacy 2016	G1: Corporate conduct S4: Consumers and end users
5) Corporate governance and legality	Adoption of a governance model focused on the paradigm of ethics and legality	GRI 205: Anti-corruption 2016 GRI 201: Economic performance 2016	G1: Corporate conduct
6) ESG investments	Economic, social and environmental investments capable of generating positive externalities at strategic company locations	GRI 201: Economic performance 2016 GRI 203: Indirect economic impacts 2016	S1: Own workforce S3: Communities concerned
7) Health and safety	Seeking solutions that promote safety in the workplaces of its employees and workers in the value chain	GRI 403: Occupational health and safety 2018	S1: Own workforce S2: Workers in the value chain
8) Customer Relationship Management	Activation of dialogue channels designed to ensure real-time communication between La Lucente and its business partners	GRI 417: Marketing and labelling 2016	S4: Consumers and end users
9) Enhancement of human capital	Investments in training and capacity building projects	GRI 404: Training and education 2016	S1: Own workforce
10) Welfare, diversity & inclusion	Promotion of corporate wellbeing and development of an inclusive working environment that protects diversity in all its forms	GRI 402: Relationship between workers and management GRI 405: Diversity and equal opportunities	S1: Own workforce

The impact analysis, on the other hand, led to the definition of 24 impacts.

Material topic	Impact	Type	Probability
1) Emissions and climate change	1. Climate change due to greenhouse gas emissions by the organisation	-	Current
	2. Supplier qualification and evaluation system based on economic, environmental and social criteria	-	Potential
	3. Emissions from vehicle use	-	Current
2) Waste reduction	4. Excessive water consumption and responsible wastewater management in service provision	-	Current
	5. Significant risks associated with improper waste disposal in the context of activities carried out by third parties	-	Current
3) Energy efficiency	6. Energy consumption intensity	-	Current
	7. Low share of energy from renewable sources	-	Potential
4) Digitalisation and privacy	8. Search for digital solutions for better management of primary and support processes	+	Current
	9. Processing of personal data and compliance with GDPR regulations	-	Current
	10. Information system security and organisational resilience for business continuity	-	Potential
5) Corporate governance and legality	11. Incidents of corruption, extortion and conflicts of interest with possible impacts on business and reputation	-	Current
	12. Formalisation of a sustainability governance structure	-	Potential
	13. Implementation of an efficient system for reporting complaints and irregularities for better risk management, including ESG risks	-	Current
6) ESG investments	14. Production and distribution of economic and social value for local communities	+	Potential
7) Health and safety	15. Significant risks related to the use of harmful and/or toxic substances by employees in the provision of services	-	Current
	16. Accidents related to worker health and safety	-	Current
8) Customer Relationship Management	17. Analysis of customer needs and customisation of service offerings	+	Current
	18. Failure to comply with service quality standards	-	Current
9) Human capital development	19. Recruitment and selection of staff	-	Current
	20. Management of staff turnover rate	-	Current
	21. Management of company turnover rate	-	Current
	22. Employee growth: development of new knowledge, skills and competences. Improvement of work performance	+	Current
10) Welfare, diversity & inclusion	23. Ineffectiveness of the D&I management system	-	Potential
	24. Corporate welfare projects, including through the recognition of benefits for company employees	+	Current

As mentioned above, the materiality of the impact was assessed by referring to the logical and interpretative workflow of GRI 3 and, at the same time, integrating it with the materiality assessment provided for in the EFRAG IG 1 Materiality Assessment guidelines, i.e., considering, for each individual impact, based on the inside-out approach, the three assessment parameters of severity, probability and irremediability.

The results of the impact materiality assessment, better represented in the diagram below, show that, assuming a threshold value of 4, the seven topics to be considered material for the purposes of sustainability reporting based on the GRI standard are :

- » 'Emissions and climate change';
- » "Waste reduction";
- » "Energy efficiency";
- » "Digitalisation and privacy";
- » "Customer Relationship Management";
- » "Human capital development"
- » "Welfare, diversity & inclusion".

In this regard, it should also be noted that for 2024, La Lucente has implemented an initial qualitative exercise on financial materiality, based on the outside-in approach, which assesses the financial impact of risks and opportunities, again using the two parameters of magnitude and probability set out in the EFRAG IG 1 Materiality guidelines as a reference.

Assuming a threshold value of 3.5, four themes emerged: 'Waste reduction', 'Digitalisation and privacy', 'Human capital enhancement' and 'Welfare, diversity & inclusion' .

Material topic	Impact	Inside Out impact assessment	Impact materiality of topics
1) Emissions and climate change	1. Climate change due to greenhouse gas emissions by the organisation	4	4,00
	2. Supplier qualification and evaluation system based on economic, environmental and social criteria	4	
	3. Emissions from vehicle use	4	
2) Waste reduction	4. Excessive water consumption and responsible wastewater management in service provision	5	4,00
	5. Significant risks associated with improper waste disposal in the context of activities carried out by third parties	3	
3) Energy efficiency	6. Energy consumption intensity	3	3,50
	7. Low share of energy from renewable sources	4	
4) Digitalisation and privacy	8. Search for digital solutions for better management of primary and support processes	4	4,33
	9. Processing of personal data and compliance with GDPR regulations	4	
	10. Information system security and organisational resilience for business continuity	5	

Material topic	Impact	Inside Out impact assessment	Impact materiality of topics
5) Corporate governance and legality	11. Incidents of corruption, extortion and conflicts of interest with possible impacts on business and reputation	2	3,00
	12. Formalisation of a sustainability governance structure	3	
	13. Implementation of an efficient system for reporting complaints and irregularities for better risk management, including ESG risks	4	
6) ESG investments	14. Production and distribution of economic and social value for local communities	3	3,00
7) Health and safety	15. Significant risks related to the use of harmful and/or toxic substances by employees in the provision of services	2	2,00
	16. Accidents related to worker health and safety	2	
8) Customer Relationship Management	17. Analysis of customer needs and customisation of service offerings	3	4,00
	18. Failure to comply with service quality standards	5	
9) Human capital development	19. Recruitment and selection of staff	3	3,75
	20. Management of staff turnover rate	5	
	21. Management of company turnover rate	2	
	22. Employee growth: development of new knowledge, skills and competences. Improvement of work performance	5	
10) Welfare, diversity & inclusion	23. Ineffectiveness of the D&I management system	3	3,5
	24. Corporate welfare projects, including through the recognition of benefits for company employees	4	

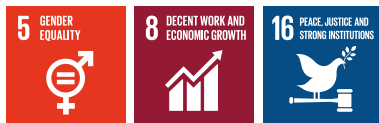
* threshold value 4

A large, stylized sunburst graphic in shades of orange and white, positioned behind the text 'la lucente'. The sunburst has a central circular core with radiating lines of varying lengths, creating a fan-like effect. The text 'la lucente' is rendered in a large, white, sans-serif font, with the 'la' and 'lu' partially obscured by the sunburst graphic.

la lucente

The company

| GRI 2-1 |



Our history

Founded in 1922, after more than a century of uninterrupted activity and three generational transitions, carried out in total continuity, La Lucente is now a leading economic operator in the global service and facility management sector. With a workforce of over 2.000 people and almost 2.000 open sites, La Lucente operates throughout the country as a large enterprise, providing dynamic and flexible services to public and private clients, interpreting their needs with a view to constantly improving quality.

Membership of national associations such as **IFMA**, **UNIFERR**, **ANID** and **ANIP Confindustria** and participation in the European consortium '**ECS – European Customer Synergy**', and therefore the sharing of best practices and growth opportunities from a systemic perspective, represents a further step towards responsible and balanced growth, combining business and sustainability.

| GRI 2-6 |

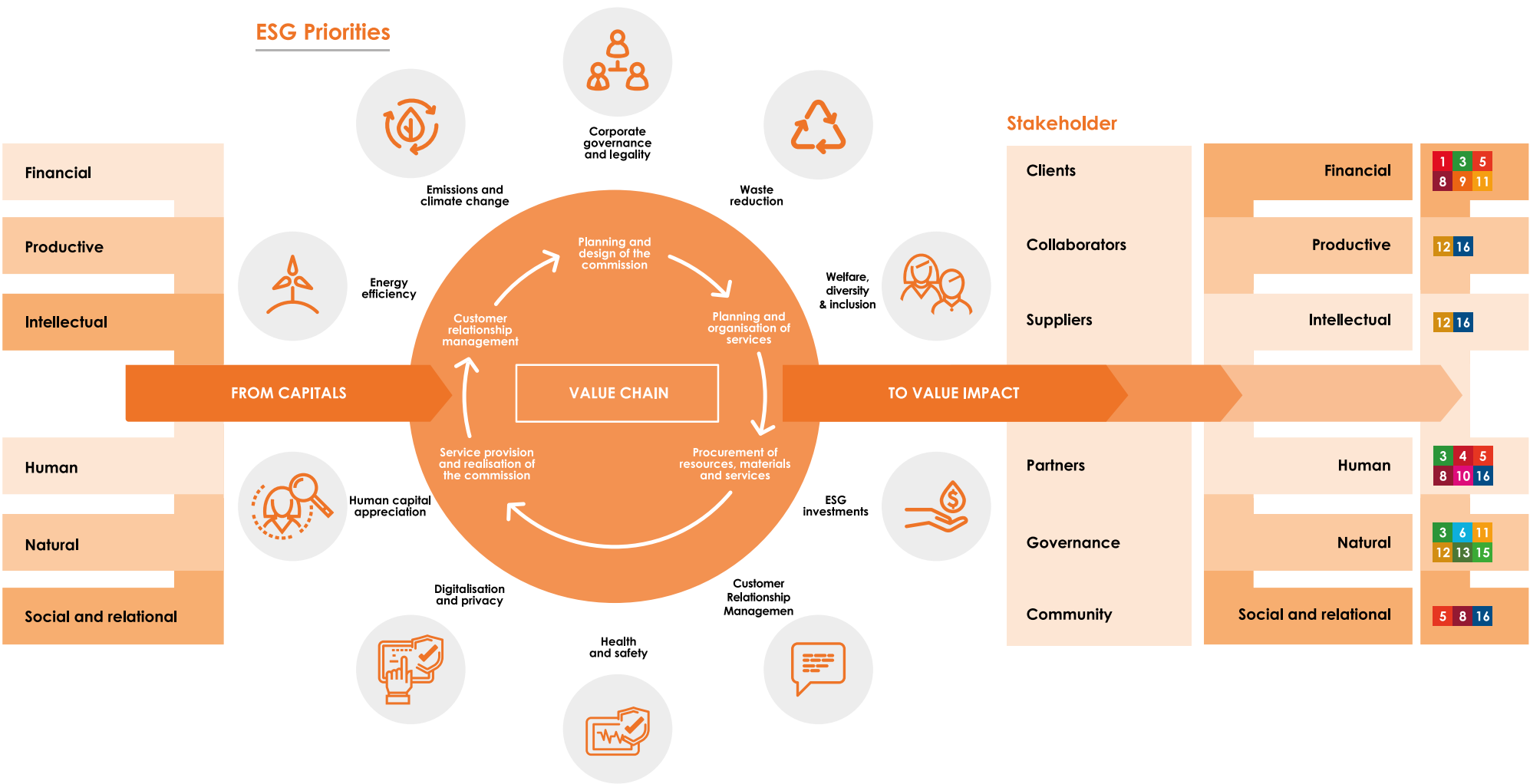
Business Model

There is growing attention to the new European regulatory requirements – in particular the Corporate Sustainability Reporting Directive (CSRD) and the related ESRS standards – on how companies communicate value creation throughout the entire chain. Accurate representation of **the value chain** highlights how each stage of the production cycle – from design to delivery – contributes to improving the quality of the service offered, mitigating ESG impacts and achieving sustainable development goals (SDGs).

The value chain, in line with the **Integrated Reporting (IR)** framework, is therefore a strategic tool for explaining how the company's business model generates **shared value** for clients, stakeholders and the community.

In La Lucente's case, the value chain is structured as a global service offering system, which includes three main lines of business:

- » **Cleaning and sanitisation:** civil and industrial cleaning, environmental remediation, sanitisation and bacterial decontamination.
- » **Ecology and environmental management:** collection, transport, recovery and disposal of urban and special waste, both hazardous and non-hazardous; asbestos remediation, pest control, rodent control, fly control and bird removal.
- » **Maintenance and integrated services:** surveillance, reception, concierge services, green space management, soft plant maintenance, logistics, transport and portage .



Integrated policy

La Lucente has adopted an Integrated Policy that defines the organisation's values in line with its objectives of sustainability, quality, safety, legality, energy efficiency, social responsibility and gender equality. This policy, approved by the Board of Directors and disseminated at all levels of the company, represents the company's formal commitment to applying an Integrated Management System that complies with the main international standards: ISO 9001, ISO 14001, ISO 45001, ISO 50001, ISO 37001, SA8000, UNI PdR 125:2022.

The Integrated Policy is based on interdependent strategic axes, including:

- » the continuous improvement of environmental, energy and quality performance;
- » the prevention of risks to the health and safety of workers;
- » promoting a culture of legality and transparency;
- » the adoption of organisational models geared towards promoting diversity and protecting human rights and equal opportunities;
- » the active involvement of internal and external stakeholders.

In this context, La Lucente defines and monitors measurable objectives consistent with its value chain, with a view to accountability, reducing environmental impact, mitigating operational and social risks, and consolidating a business model geared towards creating shared value.

Principle	Objective
Quality	<ul style="list-style-type: none"> » Pursuit of high qualitative and quantitative standards in performance » Transparency and collaboration with customers
Environment and energy	<ul style="list-style-type: none"> » Definition of environmental KPIs and risk mapping » Promotion of a culture of sustainability throughout the entire value chain » Mitigation of environmental impacts » Energy efficiency
Hygiene, health and safety in the workplace	<ul style="list-style-type: none"> » Risk mapping and updating » Monitoring of worker health, safety and hygiene objectives » Regulatory updates and compliance risks » Prevention of accidents in the workplace » Internal communication » Dialogue with subcontractors » Protocols for the prevention of risks associated with pandemics » Ongoing dialogue with employee representatives
Corporate social responsibility and gender equality	<ul style="list-style-type: none"> » Involvement of suppliers in supply chain risk assessment » CSR policies » Protection of workers and combating forced labour » Protection of trade union rights » Protection of diversity » Protection of human rights » Full compliance with relevant national collective labour agreements » Fair remuneration policies » Training and information on SA8000 and gender policies » Promotion of CSR within corporate communications » Recruitment policies » Training on diversity and inclusion » Work-life balance and parental protection » Stakeholder engagement
Prevention of corruption	<ul style="list-style-type: none"> » Compliance with the law and adoption of ethical principles » Compliance with anti-corruption regulations » Transparent contract management » Strengthening of legality protocols » Promotion of legality within the value chain » Due diligence of suppliers » Reporting of anomalies » Promotion of a culture of compliance




Corporate Governance

La Lucente's growth is directly linked to the constant strengthening of its management structure with key professionals who have specific skills that are functional to the achievement of various targets, not only in terms of business, but also – and above all – in terms of sustainable development.

The Board of Directors

La Lucente has adopted an ordinary corporate governance model entrusted to a Board of Directors (BoD) composed of three members, appointed by the Shareholders' Meeting, who remain in office for three years, until the approval of the financial statements for the third year. The Shareholders' Meeting appoints the Chairman from among the elected Directors, while the Chief Executive Officer is appointed by the BoD, which also defines his powers through the granting of specific delegations. The remuneration of the Directors and the Chairman is determined by the Shareholders' Meeting, unlike that of the Chief Executive Officer, which is set by the BoD.

The members of the Board of Directors are:

Board of Directors				
	Role	First and last name	Gender	Age
	Chairman	Pierluigi Mantini	M	>50
	Chief Executive Officer	Angelo Volpe	M	>50
	Non-executive Councilor	Saverio Francesco Ressa	M	>50

The Board of Directors, assisted by a Sustainability Committee, also defines the ESG strategy, actively participating in meetings and focus groups aimed at establishing the content of sustainability reporting and monitoring reporting activities.

The Sustainability Committee

The Sustainability Committee has advisory and propositional functions in the ESG area, including:

- » supporting the Board of Directors in defining a Sustainability Plan, ESG policies and strategies;
- » formulating opinions on issues that impact sustainability;
- » integrating ESG issues into the business model and industrial plan;
- » supporting the drafting of the Value Report or other sustainability reporting tools;

The Board of Statutory Auditors

La Lucente's Board of Statutory Auditors consists of 3 Statutory Auditors and 2 Substitute Statutory Auditors appointed by the Shareholders' Meeting. The criteria governing the assignment of duties and the term of office are established by law. Finally, remuneration is determined by the Shareholders' Meeting.

The members of the Board of Statutory Auditors are:

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

Supervisory Body pursuant to Legislative Decree no. 231/01

In accordance with and consistent with the provisions of Legislative Decree No. 231 of 8 June 2001, Lucente adopts an Organisational Management and Control Model (MOGC) capable of monitoring and overseeing the potential risks arising from the management of sensitive processes.

The Model consists of a General Part and a Special Part, as well as a Code of Ethics, a system of sanctions and specific protocols concerning the management of the individual cases provided for in the model.

The Model provides for the establishment of a Supervisory Body (SB) to oversee the functioning and correct application of the MOGC, as well as its systematic updating.

Specifically, it was decided to use a collegial SB composed as follows:

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

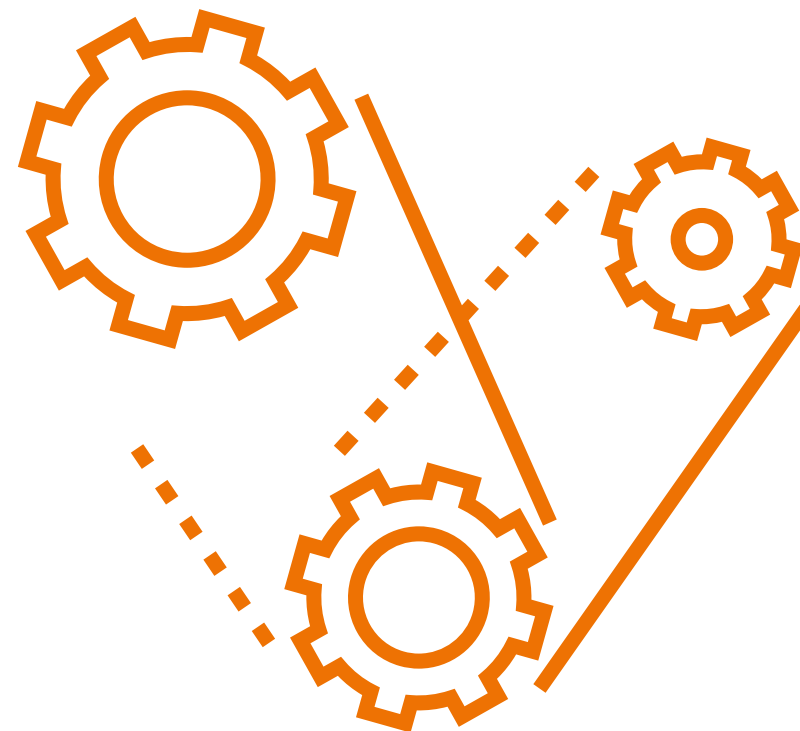
One of the functions assigned to the Supervisory Board is the management of the whistleblowing procedure. In this regard, Lucente has implemented a digital whistleblowing platform on its website that allows employees, suppliers and any other person who has had, or intends to have, business relations with the company to report suspected illegal conduct or irregularities, including possible violations of the Model itself, conduct contrary to the contents of the Code of Ethics and the presence of critical issues in relation to anti-corruption.

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

Statutory audit



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



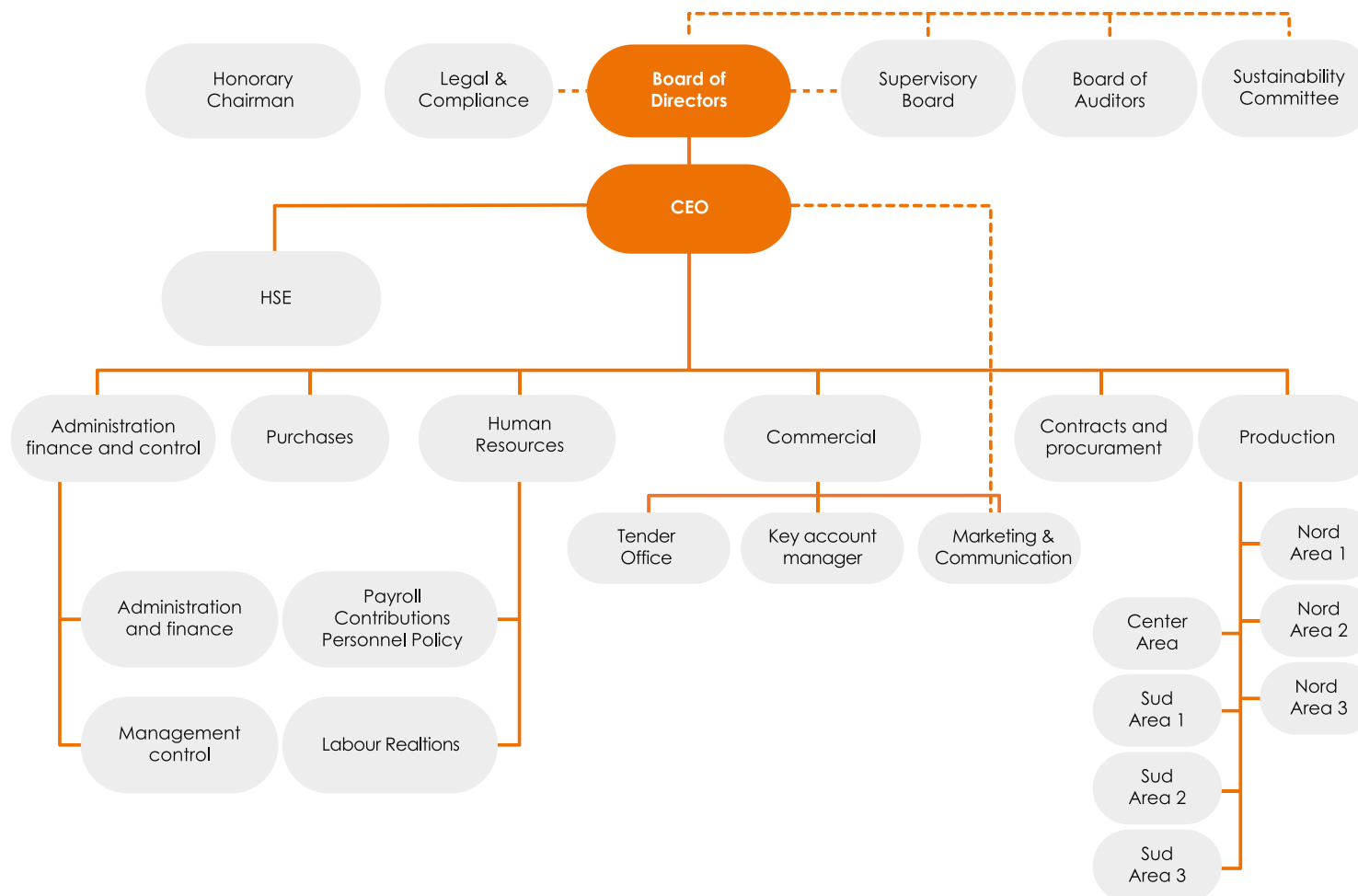
The organisational structure

La Lucente's management model provides for a functional organisational structure with a direct link between the company's departments and the Chief Executive Officer and between the latter and the Board of Directors, which is supported by the Legal & Compliance Department.

The main functional areas are: HSEE, Administration, Finance and Control, Purcha-

sing, Human Resources, Sales, Contracts and Procurement, and Production.

The provision of services that are highly heterogeneous in terms of volume, complexity and strategic importance has also made it necessary to equip each area with an organised substructure capable of governing the complex process flows and operational interactions that they generate within the organisation.



Ethics, legality and compliance

In 2024, La Lucente confirmed its commitment to **legality, transparency and corporate ethics**, re-proposing a management model based on responsibility, risk prevention and compliance with regulations. The Compliance function, which operates in a structured and cross-functional manner, constantly monitors the integrity of corporate processes, promoting an organisational culture based on fairness, collaboration and accountability.

Among the main results achieved, the following are noteworthy:

- » no cases of non-compliance with laws and regulations;
- » confirmation of the 3-star legality rating by the Italian Competition and Market Authority (**AGCM**);
- » maintenance of registration on the Whitelist reserved for Economic Operators not subject to attempts at mafia infiltration, supported by an anti-corruption management system certified according to the UNI EN ISO 37001:2017 standard.

Corporate social responsibility



**United Nations
Global Compact**

In 2024, La Lucente joined the **United Nations Global Compact**, committing itself to pursuing the **Ten Principles** of the initiative within its strategies and operational activities, with particular attention to human rights, labour, the environment and the fight against corruption.



CRIBIS D&B S.r.l. improved its assessment, awarding La Lucente an **ESG-A** score in the **Synesgy rating**, improving on the ESG-B score awarded in 2023.



Confirming the solidity of its sustainability system, La Lucente also obtained a **'Gold' rating from EcoVadis**, placing it among the top 5% of companies performing at an international level.



In 2024, La Lucente was among the **100 Italian companies** awarded the **'Legalità & Profitto' (Legality & Profit)** prize at the **Italian Senate**. The award – promoted by **Economy Group** and **RSM**, with the patronage of the Senate and the collaboration of **ANAC (the National Anti-Corruption Authority)** – was given to companies (with turnovers between €2 and €500 million) which, in addition to having a **legality rating**, stood out for **their economic solidity, profitability, financial stability and full compliance with Italian regulations**.



Completing a well-established track record, **Forbes** once again included La Lucente in its list of the **Top 100 Italian sustainable companies in 2024**, awarding it the **Sustainability Award**. In the same year, the company was also included in the **Top 100 ESG Integrated Finance**, the **Top 75 ESG Performances** and among the **75 Top Innovation Italian companies**.

The award is reserved for companies that have made sustainability their strategic mission, distinguishing themselves for the launch and implementation of **sustainable and inclusive development paths**, aimed at generating value for stakeholders and the community.



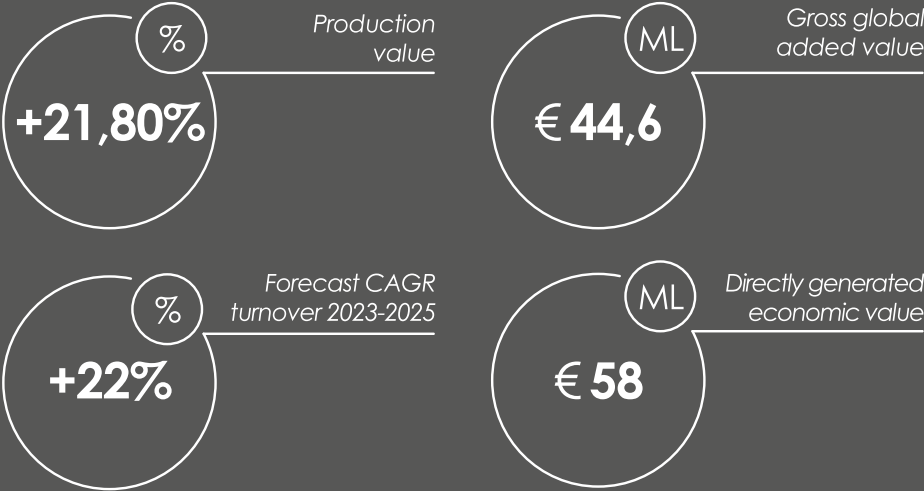
La Lucente was awarded the **2024 Visionary Entrepreneurship Award by the Academic Institute of Entrepreneurial Sciences**. The award was given to Italian companies that have distinguished themselves for **their excellence and strategic vision**, with particular attention to those that have successfully tackled the challenges of the post-Covid-19 market.

La lucente

Capitals

Financial Capital

KPI



Material topics:

ESG investments

SDGs



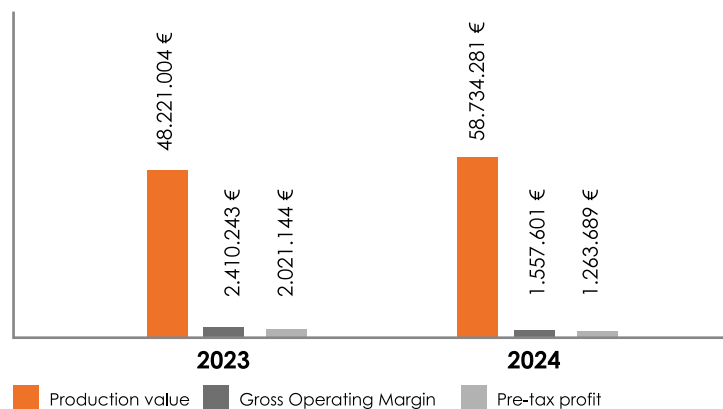
Numbers

The year 2024 was characterised by the acquisition of new orders, highlighting a good return on investment. The value of production increased by 21.80% compared to the 2023 financial year.

The following contributed to the gross operating margin: a) start-up costs for new contracts; b) increased labour costs; c) the elimination of the southern social security contribution relief benefit.

The table below shows the results achieved in terms of production value, gross operating margin and pre-tax profit.

	31/12/2023	31/12/2024
Production value	48.221.004	58.734.281
Gross Operating Margin	2.410.243	1.557.601
Pre-tax profit	2.021.144	1.263.689



The distributed and generated added value

Operating in a sector strongly influenced by physiological fluctuations due to the variability of the customer portfolio, the figures for the 2024 financial year confirm the soundness of La Lucente's business model, which is capable of combining the objectives of creating economic value with those of ensuring fair and equitable remuneration for all those involved.

In this regard, to facilitate understanding of the results achieved, La Lucente has chosen to supplement its financial reporting with two of the most widely recognised accountability tools: the value added production and distribution model proposed by the Financial Statements and Sustainability Group (**GBS**) and the statement of value generated and retained proposed by "**GRI 201**".

2024 closed with a Gross Global Added Value of over €44 million, compared to €37 million in 2023. This result is the fruit of an increase in production value (+21.80%), which effectively contained the increase in intermediate costs (+35.08%).

Statement of Added Value Determination		
Items	2023	2024
a) Production value	€ 48.221.004	€ 58.734.281
Sales revenue	€ 47.777.415	€ 58.110.665
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 revenues	€ 443.589	€ 623.616
b) Intermediate costs	€ 10.438.480	€ 14.102.832
for raw materials	€ 2.991.665	€ 3.650.662
for services	€ 4.983.244	€ 6.460.140
for use of third-party assets	€ 1.750.751	€ 1.918.922
provisions for risks	€ 88.230	€ 76.065
other operating expenses	€ 642.609	€ 1.978.846
Change in inventories	€ -18.019	€ 18.197
c) Gross Characteristic Added Value (a-b)	€ 37.782.524	€ 44.631.449
Balance of ancillary operations	€ 258	€ 570
d) Gross Global Added Value	€ 37.782.266	€ 44.630.879

The analysis of the distribution of added value demonstrates the centrality of the personnel component within the business model. The result is linked to the company's employment policies and the constant search for professionals capable of ensuring optimal production capacity.

The analysis highlights a substantial congruity in the value distributed between personnel remuneration, the State, local communities, financial institutions and shareholders.

Distribution of Added Value		
	2023	2024
Staff remuneration	€ 35.106.935	€ 42.526.297
Salaries	€ 26.960.281	€ 31.941.081
Social contributions	€ 6.236.694	€ 8.498.780
TFR	€ 1.508.178	€ 1.865.799
Retirement benefits	€ 0	€ 0
Other costs	€ 401.779	€ 220.637
Remuneration of the Public Administration	€ 1.048.681	€ 909.005
Taxes	€ 1.048.681	€ 909.005
Contributions for the financial year		
Remuneration of credit capital	€ 46.601	€ 10.779
Interest expense	€ 46.601	€ 10.779
Differential from financial instruments		
Company remuneration	€ 698.615	€ 830.114
Depreciation, amortisation and impairment of fixed assets	€ 698.615	€ 830.114
Return on risk capital	€ 972.463	€ 354.684
Group profit (loss) for the year	€ 972.463	€ 354.684
Profit (loss) for the year attributable to non-controlling interests	€ 0	€ 0
Remuneration of the Community	€ 147.839	€ 164.485
Donations and sponsorships	€ 147.839	€ 164.485
Contributions for scientific research	€ 0	€ 0
Gross Global Added Value	€ 38.021.134	€ 44.795.364

Finally, the data relating to the analysis conducted using the GRI 201-1 standard are reported.

Although these differ from the partial and overall values arrived at by the GBS model, they confirm the importance, in terms of value generated, of the personnel component and its upward trend over the two-year period 2023-2024.

Items (figures expressed in euros)	2023	2024
A) Directly generated economic value	€ 47.777.415	€ 58.110.665
Operating costs	€ 9.725.650	€ 12.029.724
Employee salaries and benefits	€ 35.106.932	€ 42.526.297
Payments to capital providers	€ 1.019.064	€ 365.463

Items (figures expressed in euros)	2023	2024
Payments to public administration	€ 1.048.681	€ 909.005
Investments in the community	€ 147.839	€ 164.485
B) Economic value distributed	€ 47.048.166	€ 55.994.974
C) Economic value retained (A-B)	€ 729.249	€ 2.115.691

The transition to impact-based reporting has necessitated a review of traditional risk management models. Recent years have highlighted 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 highlighted the importance of issues external to the company. The Global Risks Report 2024 highlights how companies must necessarily consider new types of risks, including, for example, those related to digitalisation, the cost-of-living crisis and geopolitical fragmentation.

The monitoring of internal and external risks relating to issues that are different in nature and impact, including compliance with rules and regulations, the adoption of ethical behaviour, hygiene, health and safety in the workplace, relations with suppliers, clients and the company population, IT risks, data management and critical issues related to the execution of contracts, is a strategic lever. The current organisational structure provides for the presence of a Supervisory Body to monitor the risks defined in Model 231 and the creation of an internal auditing function.

Regarding specific risks, the risk assessment activity has led to the classification of the main internal and external risks.

Internal risks		External risks	
Type	Impact	Type	Impact
Operational	In relation 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 training and continuous professional development, provides careful oversight and control.	Market	Analysis of new commissions shows that the Company has no problems penetrating and positioning its offering on the markets.

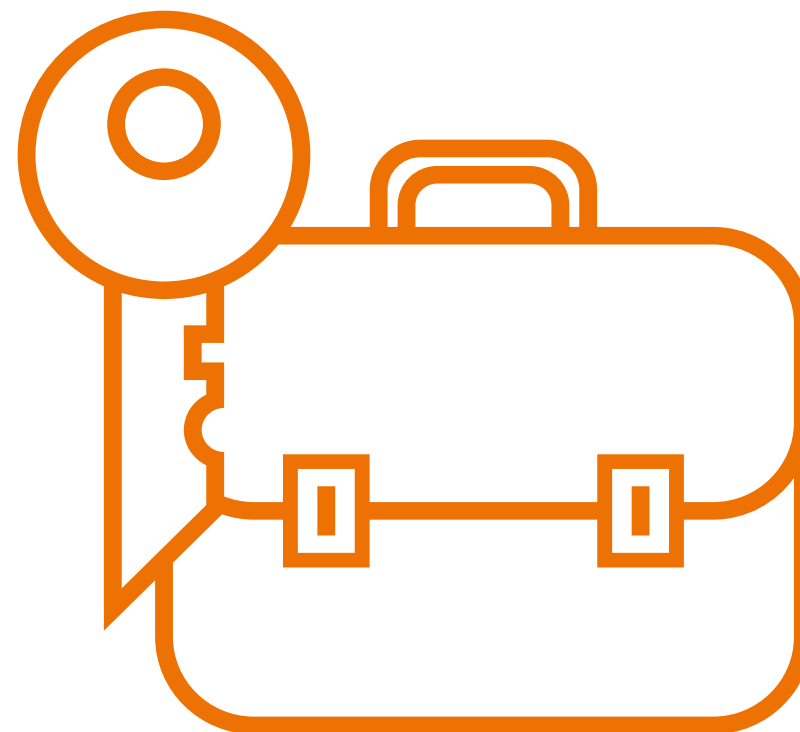
Credits	The continuous expansion and diversification of the client portfolio mitigate exposure risk. The Company has revised its credit policies, intensifying the monitoring of collections, thereby reducing intervention and recovery times and limiting the use of legal action for enforced recovery.	Compliance	Il presidio assicurato dalla funzione "legal e compliance" consente il rispetto e il costante adeguamento alle normative nazionali ed eurocomunitarie.
Liquidità	Liquidity is monitored through constant and timely verification of the correlation between collection and payment times. Monitoring of projected cash flow allows for the identification of any periods of financial need.	Competition	Attention to customer needs and service quality, combined with market analysis, allows us to manage the risk of competition.
Social and environmental	Compliance with environmental, health and safety regulations in the workplace, as well as privacy and data security regulations, helps mitigate the risk of sanctions.		

Industrial Plan 2023-2025

In 2024, La Lucente continued along the path set out in the 2023-2025 Industrial Plan, strengthening the integration between economic and financial objectives and ESG priorities.

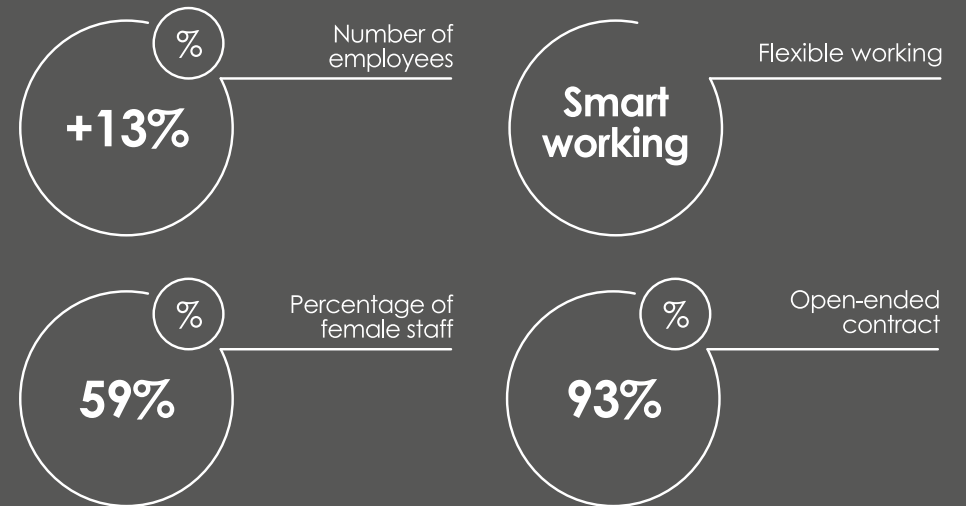
Sustainability pillars such as internal growth, green policies and efficiency continued to provide the framework for strategic choices, supported by dedicated investments and initiatives.

The actions taken helped to consolidate the progress already made and maintain a consistent focus on the commitments set out in the Plan, promoting a gradual and continuous improvement in overall performance, including from an ESG perspective.



Human Capital

KPI



Material topics:

Health and safety
Human capital appreciation
Welfare, diversity and inclusion

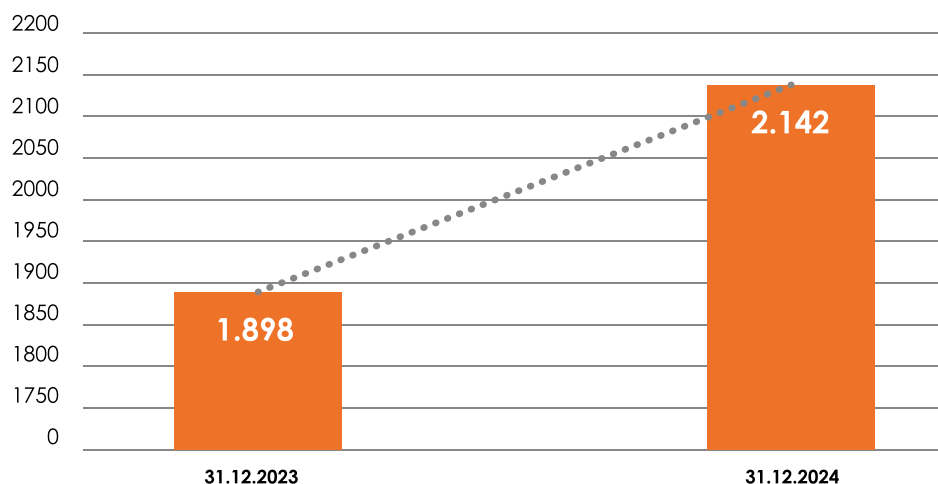
SDGs



Our People

Employees

La Lucente operates in a labour-intensive sector, characterised by the centrality of human capital, as confirmed by specific operating data showing that economic and financial growth has been supported by a steady increase in the number of employees, from 1,898 as at 31 December 2023 to 2,142 as at 31 December 2024, representing an increase of +13%; this growth trend is also confirmed by the average annual value. 2024, representing an increase of +13%; this growth trend is also confirmed by the annual average value.



Women make up the majority of the workforce, accounting for 59% of employees.

	2023			2024		
	Men	Women	Total	Men	Women	Total
Directors	1	0	1	1	0	1
Managers	7	1	8	9	2	11
Office workers	22	31	53	26	37	63
Workers	778	1,058	1,836	846	1,218	2,064
Apprenticeship	0	0	0	0	3	3
Total	808	1,090	1,898	882	1,260	2,142

From a contractual point of view, the data for 2024 confirms full compliance

with the provisions of the National Collective Labour Agreement for the sector (Multiservice), with a prevalence of open-ended contract, which account for approximately 93% of the total, demonstrating the company's desire to maintain stable and lasting relationships with its employees.

The choice of contract type, determined by the need for flexibility and the modulation of working hours required by the nature of the contracts, favours part-time work.

	2023			2024		
	Men	Women	Total	Men	Women	Total
Fixed-term	19	19	38	59	96	155
Open-ended	789	1,071	1,860	823	1,164	1,987
Total	808	1,090	1,898	882	1,260	2,142

	2023			2024		
	Men	Women	Total	Men	Women	Total
Full time	236	76	312	243	97	340
Part-time	572	1,014	1,586	639	1,163	1,802
Total	808	1,090	1,898	882	1,260	2,142

	2023			2024		
	Men	Women	Total	Men	Women	Total
Age groups						
<30	31	39	70	51	48	99
> 30 e < 50	332	436	768	364	489	853
> 50	445	615	1,060	467	723	1,190
Totale	808	1,090	1,898	882	1,260	2,142

New hires		2023					2024				
Gender		<30	30-50	>50	Total	%	<30	30-50	>50	Total	%
Men		14	110	154	278	37	45	153	73	271	33
Women		15	200	251	466	63	40	232	275	547	67
Total		29	310	405	744	-	85	385	348	818	-

New hires		2023					2024				
Professional qualification		<30	30-50	>50	Total	%	<30	30-50	>50	Total	%
Directors		0	0	0	0	0	0	0	0	0	0
Managers		0	1	0	1	0,13	0	0	2	2	0,24
Office workers		2	6	3	11	1,47	5	9	2	16	1,95
Workers		27	303	402	732	98,4	75	375	344	794	96,95
Internship		0	0	0	0	0	2	1	0	3	0,38
Apprenticeship		0	0	0	0	0	3	0	0	3	0,38
Total		29	310	405	744	-	85	385	348	818	-

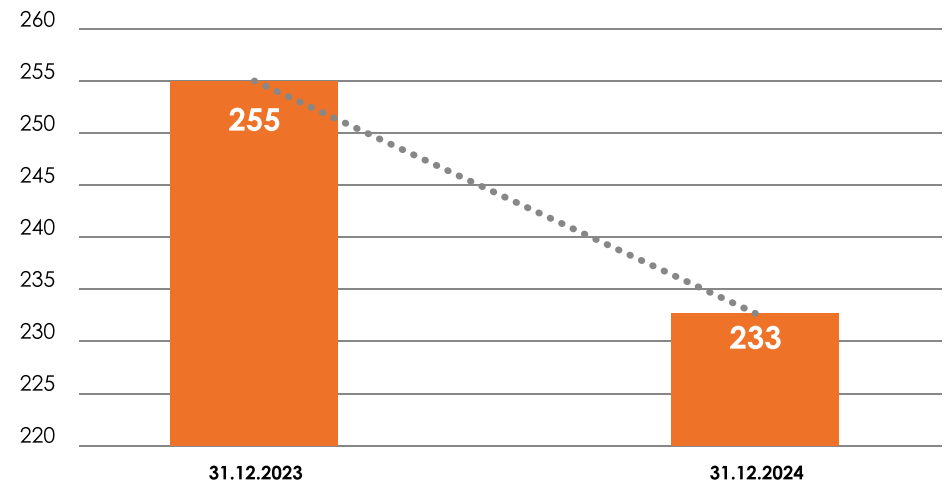
Terminations		2023					2024				
Gender		<30	30-50	>50	Total	%	<30	30-50	>50	Total	%
Men		14	71	73	158	48,62	23	107	94	224	36,36
Women		6	68	93	167	51,38	28	171	193	392	63,64
Total		20	139	166	325	-	51	278	287	616	-

Terminations		2023					2024				
Professional qualification		<30	30-50	>50	Total	%	<30	30-50	>50	Total	%
Directors		0	0	0	0	0	0	0	0	0	0
Managers		0	1	0	1	0,3	0	0	0	0	0
Office workers		1	8	0	9	2,7	2	5	0	7	1,14
Workers		19	130	166	315	97	46	271	287	604	98,05
Internship		0	0	0	0	0	3	2	0	5	0,81
Total		20	139	166	325	-	51	278	287	616	-

Turnover is a structural dynamic linked to the Social Clause that supports the National Collective Labour Agreement for the sector.

Non-employee workers

Temporary workers help to ensure operational continuity, supporting the Organisation during peak periods or to cover replacement needs. By 31 December 2024, the number of temporary workers employed was 233, compared to 255 on 31 December 2023.



Staff training

During the year, 9,514 hours of training were provided to 100% of the company's workforce, of which 9,075 hours were on HSE topics and 439 hours were in specialist areas.

Training course	Hours	Number of participants	Qualification
Effective communication and interpersonal relations	40	5	2 Office workers and 3 Managers
Sales techniques	56	7	5 Office workers and 2 Managers
Negotiation	56	7	5 Office workers and 2 Managers
Delegation, effective feedback, performance evaluation	40	5	3 Office workers and 2 Managers
Change management and motivation	40	5	3 Office workers and 2 Managers
Objectives, performance and teamwork	40	5	3 Office workers and 2 Managers
Public speaking	112	7	4 Office workers and 3 Managers
Waste management – Waste Manager	40	1	1 Office worker
Business risk management through risk culture approaches	15	1	1 Manager
Total Specialist Areas	439	43	
Total H&S	9.075	1.811	1.811 Workers
Grand total	9.514	1.854	

The following tables show the average number of hours by gender and qualification:

Average Number of Training Hours by Gender

Gender	Participants	Hours	Average Hours
Men	626	3,652	5,8
Women	1.228	5,862	4,8

Average Number of Training Hours per Qualification

Qualification	Participants	Hours	Average Hours
Directors	0	0	0
Managers	17	159	9,4
Workers	1.811	9.075	5,01
Office workers	23	248	10,8
Apprentices	3	32	10,7
Total	1.854	9.514	5,1



Health and safety in the workplace

The health and safety management system

La Lucente applies the specific management systems ISO 45001:2018 and SA 8000:2014 – Social Accountability, with a systemic approach (HLS – High Level Structure) to risk management.

The model, which is consistent with the provisions of Legislative Decree no. 81/2008, allows for the mitigation of risks related to health and safety in the workplace, including through continuous training and information activities.

Mandatory training

In 2024, the increase in hours worked also led to an increase in HSE training hours, which rose from 8.272 in 2023 to 9.075, with an overall increase of 803 hours. The training courses included both mandatory modules, in accordance with Articles 36 and 37 of Legislative Decree No. 81/2008, and specialist modules for specific stages of the production process.

62% of the total training hours, equal to 5.862 hours, were taken by female staff, compared to 46% in 2023 (3.818 hours). At the same time, the hours allocated to male staff fell from 54% in 2023 (4.454 hours) to 38%, equal to 3.652 hours.

MANDATORY SAFETY TRAINING FOR WOMEN	No. of courses	Course hours	Total hours
First Aid Officer – MEDIUM level refresher course	1	6	6
First Aid Officer – HIGH level	12	16	192
First Aid Officer – MEDIUM level	1	12	12
Self-propelled forklift operator	1	12	12
Self-propelled forklift operator – Refresher course	2	4	8
Emergency management operator – MEDIUM level	20	8	160
Responsible for the use of elevating work platform with and without stabilisers	4	8	32
Art. 37 81/08 – FG	509	4	2036
Art. 37 81/08 – FG+ FS Low	102	8	816
Art. 37 81/08 – FS Refresher course	54	6	324
Art. 37 81/08 – FS Low	478	4	1912
General course on radiation protection	5	2	10
PPE Category III - working at height	4	8	32
Person in charge	21	8	168
Person in charge – Refresher course	1	6	6
TOTAL	1215		5726

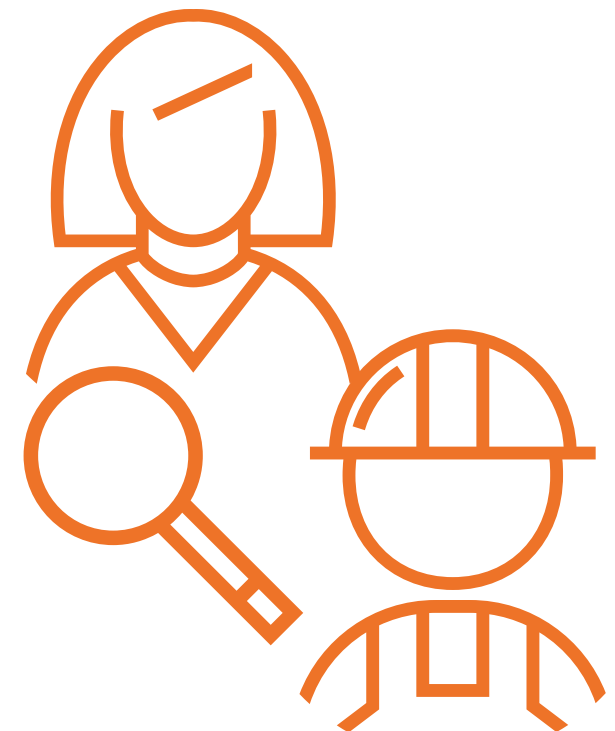
MANDATORY SAFETY TRAINING FOR MEN	No. of courses	Course hours	Total hours
Basic training for personnel working in confined spaces	6	16	96
First Aid Officer – HIGH level refresher course	1	6	6
First Aid Officer – HIGH level	5	16	80
Self-propelled forklift operator	8	12	96
Self-propelled forklift operator – Refresher course	5	4	20
Emergency management operator – MEDIUM level refresher course	1	5	5
Emergency Management Officer – MEDIUM level	26	8	208
Responsible for the use of elevating work platform with and without stabilisers	10	8	80
Art. 37 81/08 – FG	165	4	660
Art. 37 81/08 – FG+ FS High	2	8	16
Art. 37 81/08 – FG+ FS Low	47	8	376
Art. 37 81/08 – FS Refresher course	80	6	480
Art. 37 81/08 – FS Low	178	4	712
Art. 37 81/08 – FS High	2	12	24
General course on radiation protection	1	2	2
PPE Category III - working at height	15	8	120
Supervisor	33	8	264
RLS	1	32	32
RLS – Refresher course	6	8	48
Person in charge – Refresher course	4	6	24
TOTAL	596		3349

Injuries

Investments in training and information on health and safety at work continue to prove effective. The number of accidents remains stable compared to last year despite the increase in the average number of employees and hours worked. Both indices, severity and frequency, have improved.

Year	Deaths	Accidents at work	Serious accidents	Days lost	Annual hours worked	Average number of employees	Severity index	Frequency index
2023	0	35	0	708	1.794.816	1.596	0,394	19,50
2024	0	35	0	509	2.198.675	2.039	0,232	15,92

Table 1 Frequency index = number of accidents/total number of hours worked x K (1,000,000) – the calculation includes accidents with at least one day of absence from work following the day of the event, excluding accidents while travelling to and from work. Severity index = number of working days lost/total number of hours worked x K (1,000).



Welfare and organisational well-being policies

La Lucente has launched a corporate welfare plan, the result of listening and dialogue that has made it possible to identify concrete needs, widespread expectations and areas for improvement in terms of organisational wellbeing, laying the foundations for the adoption of solutions capable of responding in a targeted and sustainable manner to the needs that have emerged.

Among the strategic levers activated, the following are noteworthy:

Smart&Flex Working

The 'Smart&Flex Working' project, officially launched in January 2024, is aimed at all administrative staff and aims to introduce greater autonomy and flexibility in the management of work performance through measures such as:

- » **Smart Working:** the option, on a voluntary basis, to work remotely for up to two days a week, in accordance with the company's organisational needs, internal policies and the right to disconnect.
- » **Flex Working:** the possibility of adjusting start and finish times with a flexibility of 60 minutes, promoting a better work-life balance.

Short Summer Week

From May to September, the short working week was confirmed, with work finishing at 1 p.m. on Fridays.

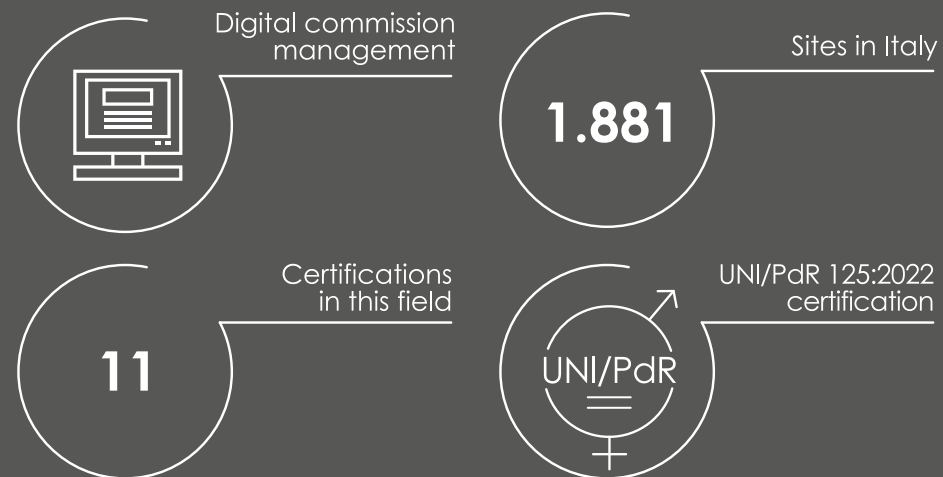
Welfare policies reveal a focus on parenting, family care, digital disconnection and organisational inclusiveness.

The path taken aims to meet the needs of people and generate a competitive advantage for Lucente as a caring, responsible and long-term-oriented employer.



Productive and Intellectual Capital

KPI



Material topics:

Digitalisation and privacy
Customer relationship
management

SDGs



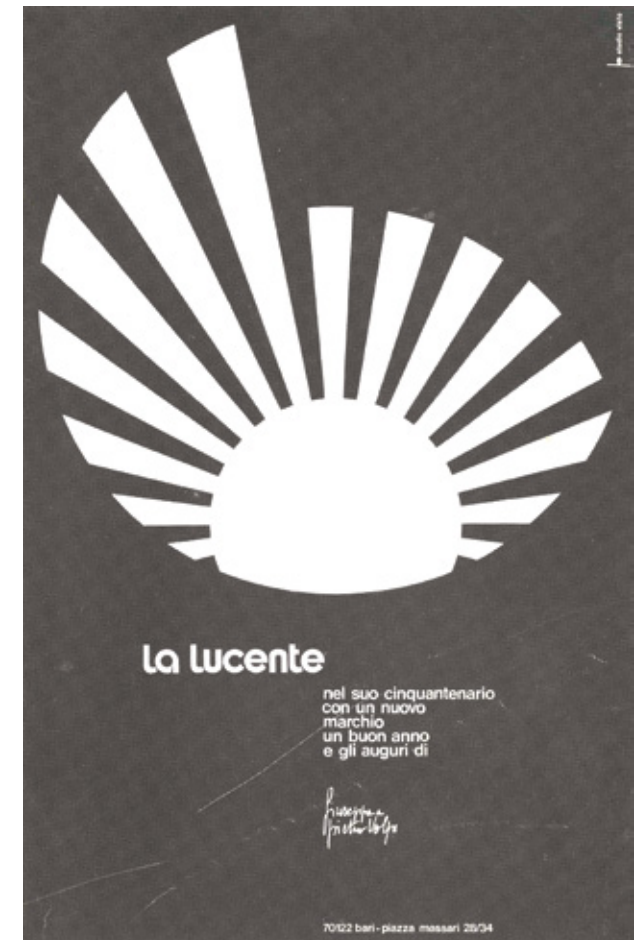
The trademark



The trademark, a distinctive element of La Lucente's historical identity and values, has been entered in the Register of Historic Brands of National Interest, established by the Ministry of Economic Development with the aim of protecting and promoting the industrial property of Italian companies that have been active for at least fifty years and are recognised as examples of excellence in the national production fabric.



Company recognized historical brand of national interest national interest by the Ministry of Economic Development



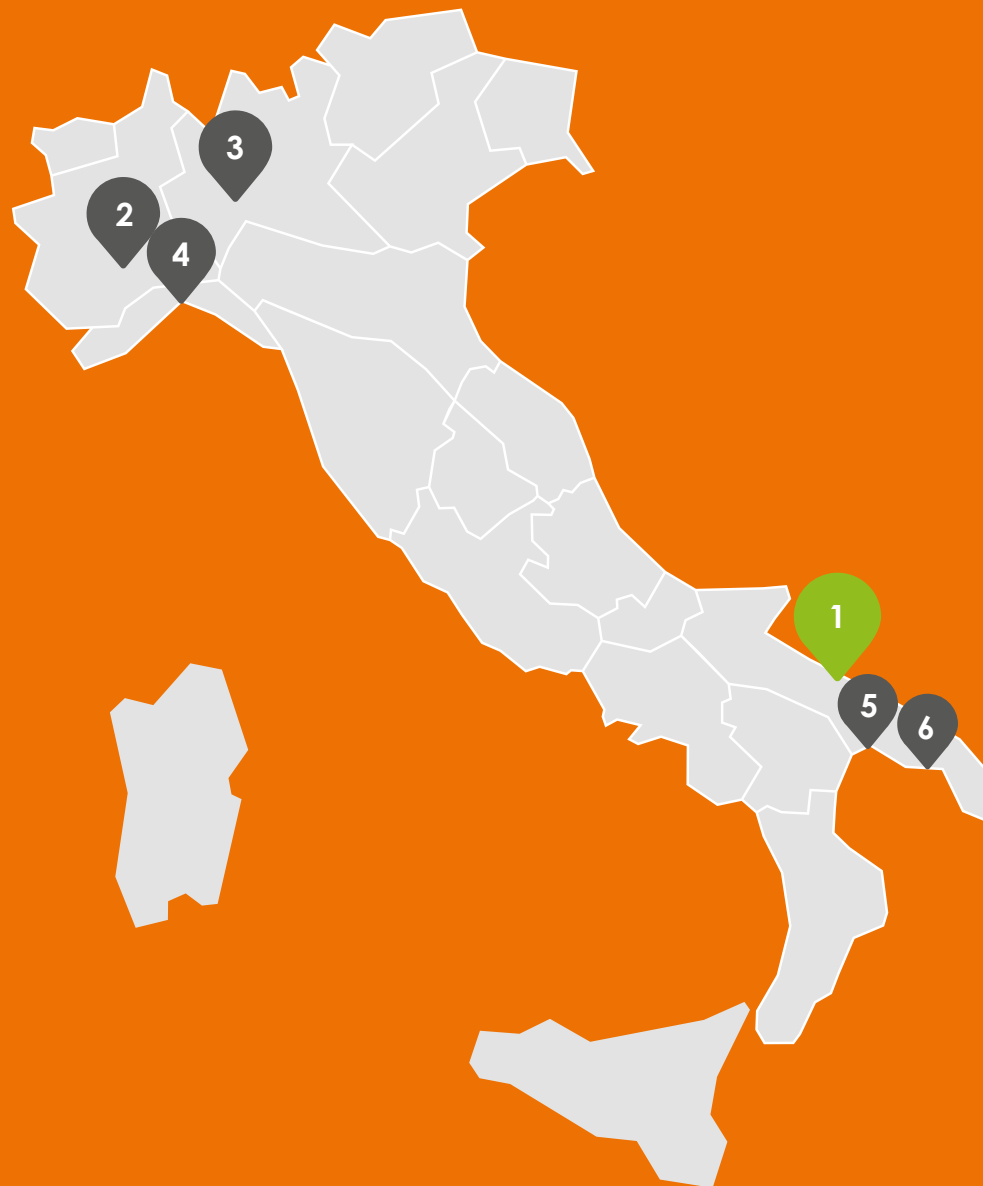
Territorial presence

As a result of a precise growth strategy, 2024 saw a significant increase in active construction sites, from 1.019 by 31 December 2023 to 1.881 on 31 December 2024.

2023	2024
1.019	1.881

La Lucente has opened five branch offices to support its business activities.

1. **MODUGNO (BA)** / Headquarter - Via dei Gerani, 6 - Modugno 70026 (BA)
2. **TURIN (TO)** / Via Marco Polo, 24 - 10129 (TO)
3. **MILAN (MI)** / Viale Enrico Forlanini, 23 - 20134 (MI)
4. **GENOA (GE)** / Via Giacomo Biga 67/R - 16144 (GE)
5. **MASSAFRA (TA)** / Via Emilia SC Massafra - 74016 (TA)
6. **MANDURIA (TA)** / Circonvallazione Taranto-Lecce snc (TA)

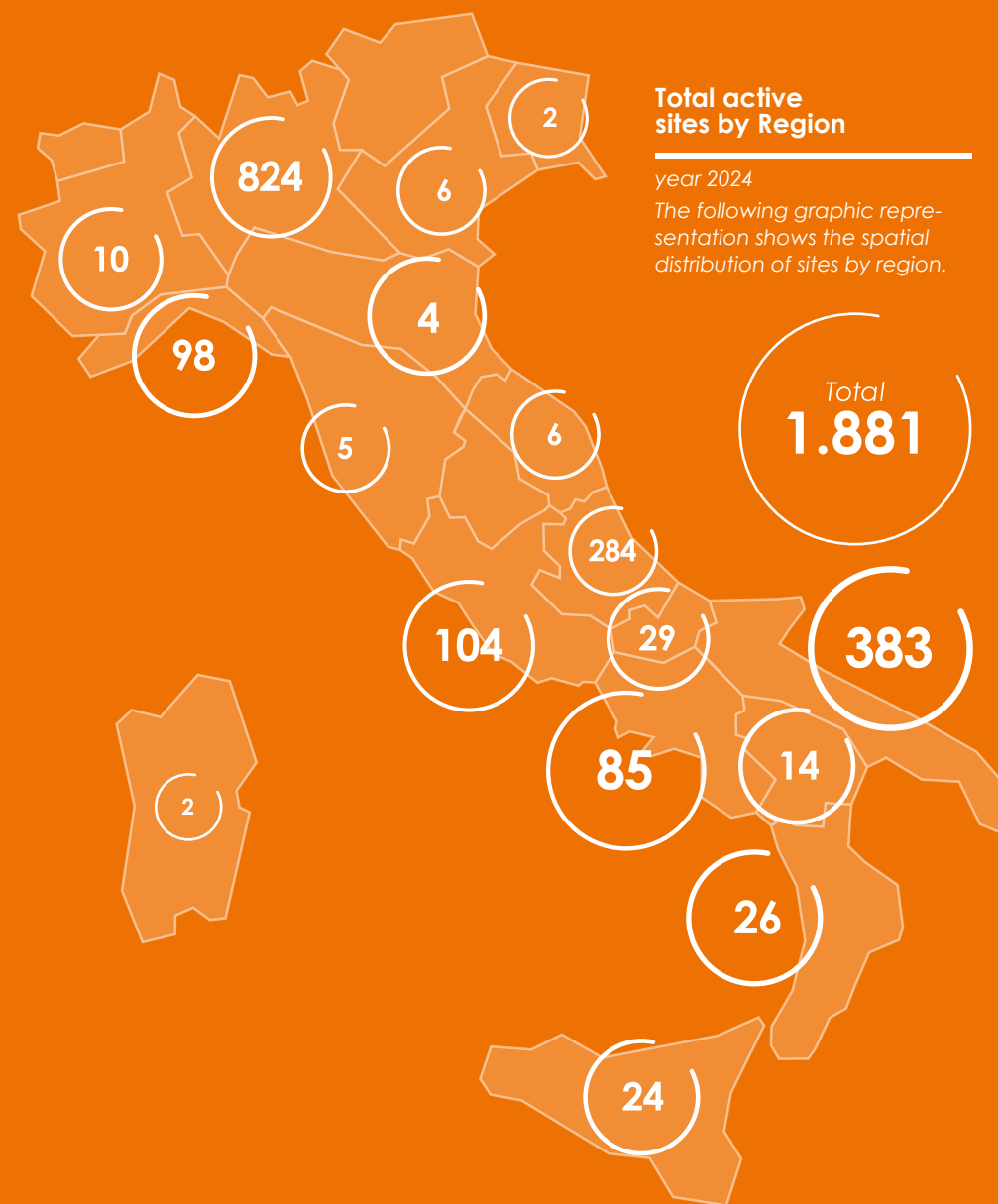


Territorial coverage remains almost total in 2024, with active sites in 17 out of 20 regions.

	2024
Region/Provinces	Number of sites
ABRUZZO	284
L'Aquila	164
Chieti	22
Pescara	1
Teramo	97
BASILICATA	14
Matera	8
Potenza	6
CALABRIA	26
Cosenza	6
Catanzaro	5
Crotone	2
Reggio Calabria	8
Vibo Valentia	5
CAMPANIA	85
Avellino	6
Benevento	5
Caserta	13
Naples	45
Salerno	16
EMILIA ROMAGNA	4
Bologna	2
Forlì Cesena	1
Piacenza	1
FRIULI VENEZIA GIULIA	2
Gorizia	1
Pordenone	1
LAZIO	104
Frosinone	7

	2024
Region/Provinces	Number of sites
Latina	49
Rieti	2
Rome	43
Viterbo	3
LIGURIA	98
Genoa	51
Imola	2
La Spezia	36
Savona	9
LOMBARDY	824
Bergamo	3
Brescia	275
Como	2
Cremona	128
Lecco	2
Lodi	58
Mantua	110
Milan	61
Pavia	183
Sondrio	1
Varese	1
MARCHE	6
Ancona	5
Ascoli Piceno	1
MOLISE	29
Campobasso	26
Isernia	3
PIEDMONT	10
Alessandria	1
Asti	1
Cuneo	1

	2024
Region/Provinces	Number of sites
Novara	1
Turin	3
Vercelli	3
PUGLIA	383
Bari	251
Brindisi	22
Barletta – Andria – Trani	6
Foggia	45
Lecce	21
Taranto	38
SARDINIA	2
Sassari	2
SICILY	24
Agrigento	1
Caltanissetta	1
Catania	4
Enna	6
Messina	2
Palermo	5
Ragusa	2
Syracuse	1
Trapani	2
TUSCANY	5
Arezzo	2
Florence	1
Livorno	2
VENETO	6
Padua	1
Venice	4
Vicenza	1
TOTAL	1881

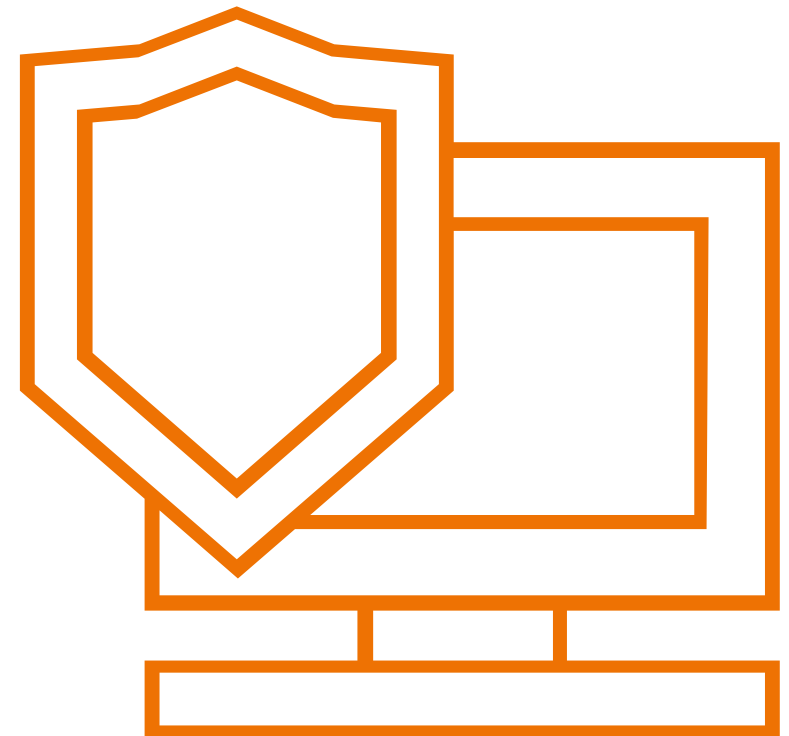
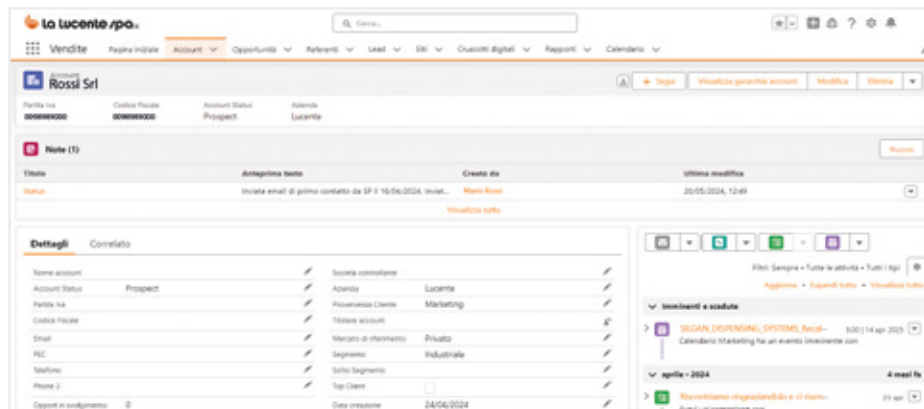


Digitalisation and data security

Salesforce is fully operational for the CRM process and ERP scouting is being finalised.

The data protection process has been implemented through the updating of [Privacy Model](#) for the processing of personal data, in accordance with EU Regulation 2016/679 (**GDPR**).

No complaints have been received regarding customer privacy violations, either from third parties or regulatory bodies.



The Integrated Management System

The Integrated Management System

The Integrated Management System (IMS) allows sustainability policies to be managed through a systemic and compliance-based approach.

The adoption of an IMS based on voluntary standards demonstrates the Governance's willingness to integrate ESG Risk, going beyond mere regulatory compliance to ensure that processes - from order acquisition to service delivery - are consistent with the stated ethical and quality standards.

The UNI/PdR 125:2022 certification on Gender Equality, obtained in January 2024, is a further indication of the attention paid to issues of inclusiveness, equal opportunities and organisational well-being.

The action plan was further enhanced at the beginning of 2025 with the achievement of **Product Carbon Footprint Certification**, which certifies the measurement and management of greenhouse gas emissions associated with the entire life cycle of the services provided, in accordance with ISO 14067. This milestone is part of the aforementioned commitment to **reducing impact** through targeted actions.



9001:2015

QUALITY



45001:2018

HEALTH AND SAFETY



14001:2015

ENVIRONMENT



50001:2018

ENERGY



37001:2016

ANTICORRUPTION



EN 16636:2015

PEST MANAGEMENT



EN 13549:2003

QUALITY MEASUREMENT



8000:2014

SOCIAL ACCOUNTABILITY



EMAS

ENVIRONMENT



EU

ENVIRONMENT



CTG OG1

CIVIL AND INDUSTRIAL BUILDINGS

ecovadis

RATING

SUSTAINABILITY



RATING

SUSTAINABILITY



125:2022

EQUAL OPPORTUNITIES



RATING

LEGALITY

Social and Relational Capital

KPI



Participation
in trade associations



Assessment of ESG risks
in the supply chain



Membership of
international networks

Material topics

Waste reduction

Corporate governance
and legality

ESG investments

SDGs

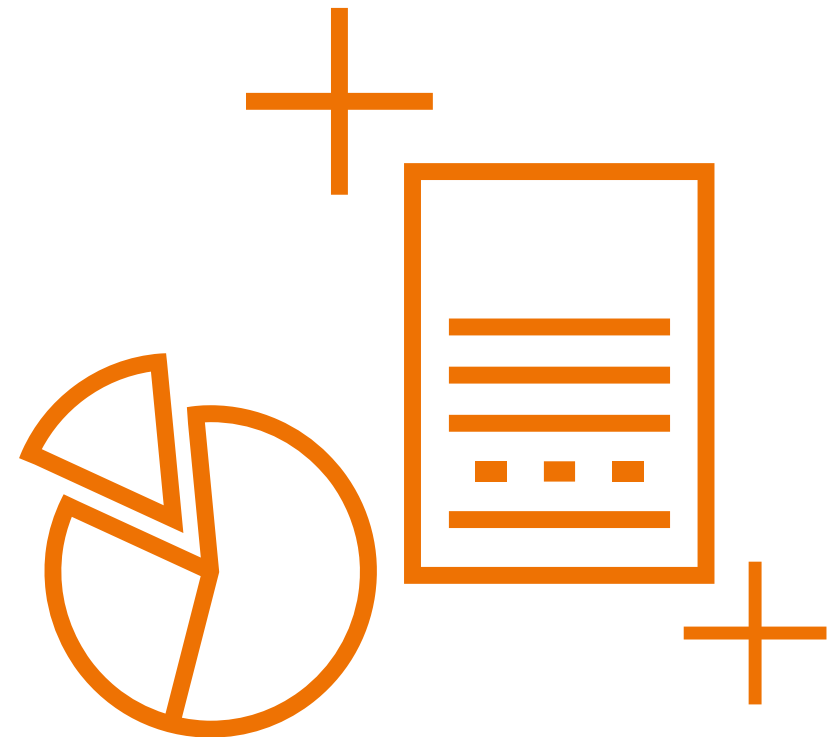
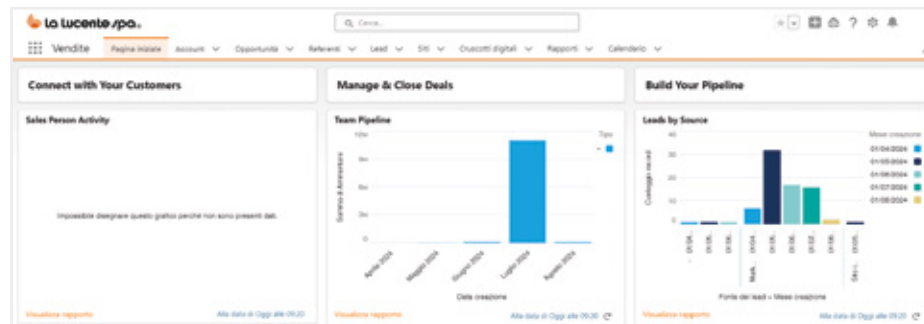


Digital optimisation of business processes

Digital optimisation of business processes

La Lucente has implemented the **Salesforce** platform as its **Customer Relationship Management (CRM)** system, which has enabled a significant improvement in **lead management** processes, targeted communication campaigns and profiling, strengthening the level of personalisation of customer relations and the ability to measure the return on **lead generation** activities.

Scouting has begun for the purchase of the ERP, which will be fully operational from January 2026.



National and international networks

Strategic partnerships and association membership

Recognising the strategic value of sharing know-how, experience and best practices, La Lucente promotes collaborations and partnerships with leading organisations and associations in the sector.



In 2024, the company cultivated its membership in national and international networks and consortia such as Confindustria (at the local level – Bari-BAT, 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).

The synergies produced by the consolidated partnership with the European Consortium ECS - European Customer Synergy, of which Lucente is an operational partner for the management of contracts in Italy, continue to be satisfactory.

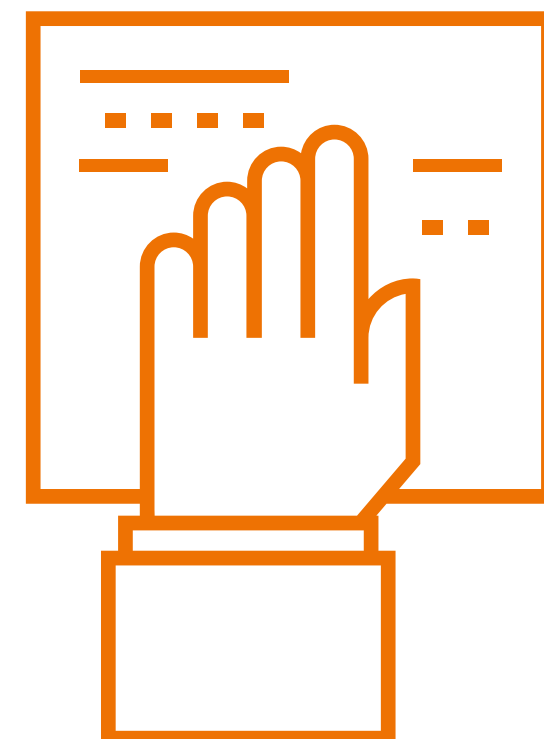


Suppliers and supply chain

During 2024, La Lucente strengthened its commitment to responsible supply chain management. Supplier evaluation and qualification was implemented through an integrated selection process that combines traditional technical and economic requirements with ESG criteria.

This approach is considered strategic in ensuring consistency between partner performance, long-term business strategies and sustainability objectives.

The search for digital solutions to strengthen the supply chain assessment and monitoring process led to the selection of a digital platform with the aim of implementing a structured ESG risk analysis and due diligence system in 2025.



Commitment to the territory and social issues

La Lucente has renewed its support for local communities by participating in the promotion of social, cultural, sporting and environmental projects, in line with its values of responsibility and community engagement.

SPONSORSHIP	SUBJECT	TIMING
CINMPIS DAYS	CINMPIS DAYS. Conference organised by the National Interuniversity Consortium for Innovative Synthesis Methodologies and Processes (CINMPIS) and the Departments of Pharmacy – Pharmaceutical Sciences and Chemistry of the University of Bari, bringing together researchers from 13 Italian universities to discuss issues related to chemistry, medicine, biotechnology, materials science and sustainability.	7-9 February 2024
ASIA 2024	The Apulian Sustainable Innovation Award (ASIA) , sponsored by Confindustria, recognises companies, universities and research institutions that have introduced sustainable innovations in processes, technologies or products. The initiative promotes the dissemination of good practices in line with the 2030 Agenda, encouraging research, development and social responsibility.	20 June 2024
PUNTO G Sailing Team	PUNTO G Sailing Team , an amateur sports club. During the year, the club participated in the Solaris Cup, Brindisi-Corfu and Barcolana 56 sailing events.	May - December 2024
PRIMAVERA MEDITERRANEA 2024	Primavera Mediterranea is an initiative promoting environmental sustainability, technological innovation and the enhancement of the local area. The 2024 edition, with the theme 'Nature/Future', featured green oases created by local nurseries and interactive installations, offering a vision of the cities of the future in balance between nature and technology.	31 May - 2 June 2024
LA VOCE DI MANDURIA	La Voce di Manduria , an annual event dedicated to music, cinema and debates on current issues in the area, with the participation of artists and singers who engage in dialogue with the public.	17 Augusto 2024
AMATORI VOLLEY BARI	Amatori Volley Bari , an amateur sports association based in Bari, awarded the CONI Gold Star for Sporting Merit and registered for the 2024/25 season in the women's Serie C and men's Serie D national championships, the inter-territorial women's championship, FIPAV and CSEN youth activities and Minivolley/S3 Spike Volley programmes.	September 2024 June 2025
MESSAPICUM FIGHTING CHAMPIONSHIP	Messapicum Fighting Championship is an event dedicated to martial arts with the participation of professional and amateur athletes to promote emerging local talent.	20 October 2024

Social and Relational Capital

SSC BARI	SSC BARI. Recognising sport as a tool capable of transmitting fundamental values such as discipline, fairness and respect, Lucente has renewed its commitment to the city's football team for the 2024/25 Serie B championship season.	July 2024 June 2025
DINOSAUR INVASION	Dinosaur Invasion. To support educational activities for young children, Lucente sponsored an exhibition of life-size animatronic dinosaurs.	Decembre 2024 March 2025

La Lucente has joined the **Promama** project, a digital platform that aims to help mums and dads looking for work by offering them a showcase of companies with policies that support parenthood, for job placement in family-friendly corporate environments.

La Lucente chose to join the project, recognising Promama as an initiative consistent with its own Smart & Flex working policies, which aim to promote employee well-being and build an inclusive work environment with greater opportunities to balance career and family life. Contributions were also made to organisations and associations operating in the social sector:

BENEFICIARIES	SUBJECT OF THE DONATION
	La Casa di Pandora , a multi-purpose centre run by ASFA Puglia in collaboration with the 'I Bambini delle Fate' association. The centre is a local organisation active in the treatment of childhood and adolescent disorders, particularly those related to the autism spectrum.
	ReStart which, through the Rubik and Youngle projects, promotes initiatives to improve the psychological well-being and lifestyle of young people, offering them safe spaces to encourage dialogue and the sharing of experiences.
	Amopuglia OdV ETS. Participation in the Easter Eggs 2024 fundraising campaign in support of the association's activities, which provides free home healthcare to cancer patients through a qualified team of doctors, psychologists and nurses.



AVO Puglia ODV. Conference "Volunteers today and the new era of US", to promote the personal and social growth of 200 volunteers, thus improving the care offered to patients.



Centro Studi Borgogna. Participation in an amateur sporting event to raise funds for the non-profit organisation 'Il Sogno di Ale', which supports the Paediatric Oncology Department of the Milan Cancer Institute and scientific research into Ewing's sarcoma.



AIRC Foundation. Participation in the fundraising campaign for research activities with the purchase of boxes of chocolates to be given to employees during the Christmas holidays.



S.I.M.BA. ODV. Donation to the "Joint Stars for Charity" project, in support of children hospitalised in the Paediatrics and Paediatric Haematology-Oncology wards of the SS. Annunziata Hospital in Taranto.



UNIBA. Installation of a Christmas tree at the University of Bari with the aim of spreading Christmas spirit among employees and the university community.

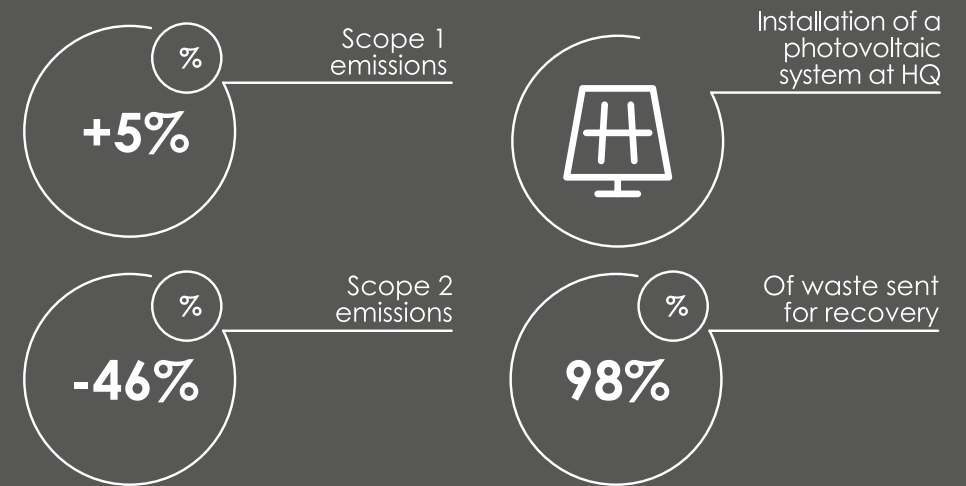


AIL Bari ODV. Participation in the fundraising campaign for scientific research into the treatment of leukaemia, lymphoma and myeloma, with the purchase of poinsettias.



Natural capital

KPI



Material topics

Emissions and climate change

Waste reduction

Energy efficiency

SDGs



Environmental sustainability: a strategic priority

The working group set up in 2023 to assess environmental risks and introduce improvement measures contributed to the structural and infrastructural efficiency plan for the Modugno headquarter and to the definition of medium- and long-term policies for updating the company fleet:

- » **Photovoltaic system:** 101.32 kWp installation with 45 kWh storage, operational since October 2024, for the progressive replacement of energy drawn from the grid with renewable energy;
- » **Company fleet:** introduction of electric and hybrid vehicles and installation of six charging stations;
- » **Indoor lighting:** installation of high-efficiency LED lighting fixtures;
- » **Smart air conditioning:** introduction of motion sensors in the Headquarter;
- » **Water systems:** installation of smart sensors with low flow delivery.

The initial effects of these measures are already measurable; in 2024, energy consumption from the grid at the Modugno office decreased by approximately 93%, a result achieved through a combination of photovoltaic power generation and site renovation.

Water consumption would also have seen positive improvements had it not been for an accidental event resulting in a spill.

Emissions

The Organisation's energy consumption mainly consists of electricity for lighting and heating/cooling its premises and fuels - in particular LPG, petrol and diesel - used to power the company's vehicle fleet and the equipment used in its processes.

In 2024, La Lucente recorded a total energy consumption of 4,695.10 5.454,69 GJ compared to 5,407.06 GJ in 2023.

Consumption	Unit of measurement	2023	2024
LPG	GJ	100,76	58,62
Diesel	GJ	4.568,09	4.813,65
Petrol	GJ	292,43	341,45
Electricity	GJ	445,78	241,6
Total		5.407,06	5.454,69

Electricity consumption monitoring covers the Modugno headquarter and the branch offices in Milan, Turin, Manduria, Massafra and Genoa.

Location /Year	2023	2024
Modugno	412,312	213,80
Milan	10,199	9,09
Turin	1,228	1,21
Manduria	19,685	16,63
Massafra	1,318	1,01
Genoa	1,040	0,00
Total	445,78	241,74

Values in GJ

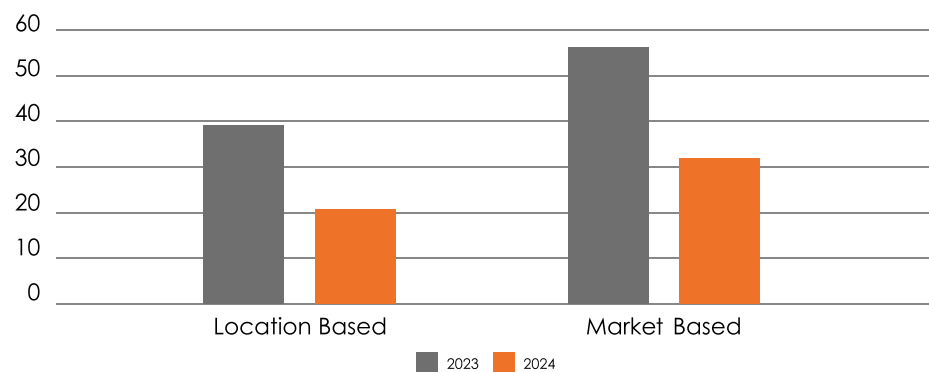


In 2024, **Scope 2** emissions generated by La Lucente amounted to 21.14 tCO₂eq according to the Location-based methodology¹, while according to the Market-based methodology² they amounted to 30.67 tCO₂eq.

¹ Source of location-based emission factor: TERNA-international comparisons 2019-2020

² Source of market-based emission factor: AIB European Residual Mixes 2023

SCOPE 2 - ELECTRICITY



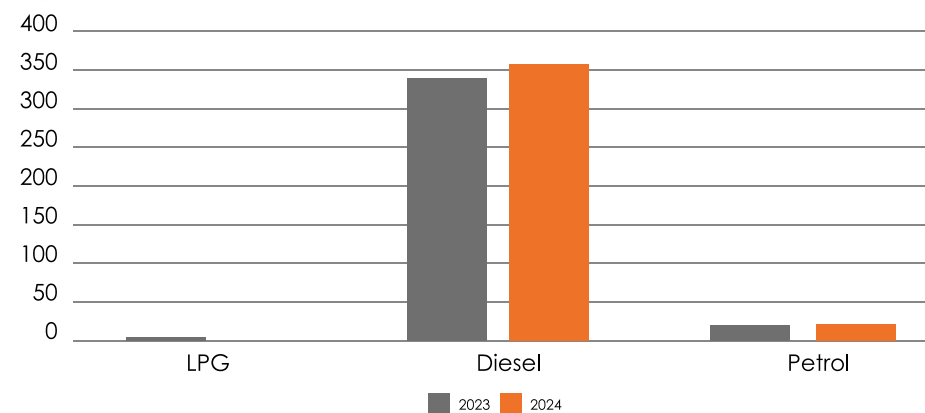
La Lucente's total **Scope 1** emissions in 2024 amount to 386.36 tCO₂eq and are composed as follows:

- » **LPG**³: 3,87 tCO₂eq
- » **Diesel**⁴: 358,36 tCO₂eq
- » **Petrol**⁴: 24,13 tCO₂eq

³ Source of emission factor: ISPRA 2023 Table of national standard parameters (Last updated 16 January 2023)

⁴ Source of emission factor: UK Government GHG Conversion Factors for Company Reporting - DEFRA 2023

SCOPE 1 - FUELS



Waste and water resources

In 2024, the recovery of most of the waste produced and the reduction of water consumption continued to be strategic objectives for the Organisation.

Waste management

In 2024, approximately 261 tonnes of waste were managed, marking a 25% reduction compared to 2023, when 347 tonnes were managed.

98,3% of waste was sent for recovery.

EER category	WASTE CATEGORIES	2023					2024				
		Sent for recovery (kg)	Sent for disposal (kg)	Hazardous Waste (kg)	Non-hazardous waste (kg)	Total Waste (kg)	Sent for recovery (kg)	Sent for disposal (kg)	Hazardous waste (kg)	Non-hazardous waste (kg)	Total waste (kg)
02	Waste from agriculture, horticulture, aquaculture, forestry, hunting and fishing, food processing and preparation	0	45	25	20	45	0	110	0	110	110
07	Waste from organic chemical processes	31	22	53	0	53	26	4	30	0	30
08	Waste from the production, formulation, supply and use of coatings (paints, varnishes and glazed enamels), adhesives, sealants and printing inks	0	70	40	30	70	13	349	349	13	362
15	Packaging waste, absorbents, rags, filter materials and protective clothing (not otherwise specified)	9.042	3.503	5.556	6.988	12.544	6.421	2.621,5	3.256,5	5.786	9.042,5
16	Waste not otherwise specified in the list	1.022	173	304	891	1.195	527	1.392	1.773	146	1.919
17	Waste from construction and demolition operations (including soil from contaminated sites)	95.090	0	0	95.090	95.090	151.732	12	0,0	151.744	151.744
18	Waste generated by the health and veterinary sector or related research activities (except kitchen and restaurant waste not directly related to therapeutic treatment)	22	60	81	0	81	11	12	23	0	23

EER category	WASTE CATEGORIES	2023					2024				
		Sent for recovery (kg)	Sent for disposal (kg)	Hazardous Waste (kg)	Non-hazardous waste (kg)	Total Waste (kg)	Sent for recovery (kg)	Sent for disposal (kg)	Hazardous waste (kg)	Non-hazardous waste (kg)	Total waste (kg)
19	Waste produced by waste treatment plants, off-site wastewater treatment plants, as well as by the purification of water and its preparation for industrial use	0	96	0	96	96					
20	Municipal waste (domestic and similar waste produced by commercial and industrial activities and institutions), including separately collected waste	237.530	0	0	237.530	237.530	97.995	0	0	97.995	97.995
Total		342.736	3.968	6.059	340.645	346.704	256.725	4.500,5	5.431,5	255.794,0	261.225,5
%		98,9%	1,1%	1,7%	98,3%	100,0%	98,3%	1,7%	2,1%	97,9%	100,0%

Water resource management

The renovation of the Modugno headquarter with the installation of low-flow water systems and smart sensors was carried out to reduce waste. The result was not achieved due to an accidental break in the fire-fighting system's supply pipe, which explains the slight increase in withdrawals, which reached 917 cubic metres, compared to 845 cubic metres in 2023.

The reference perimeter for water withdrawals concerns exclusively the Modugno office, where water is drawn from the aqueduct system. The entire volume withdrawn consists of drinking water (with total dissolved solids ≤ 1.000 mg/L) and comes from areas classified as having extremely high-water stress, according to the assessment conducted using the World Resources Institute (WRI) Aqueduct Water Risk Atlas tool.



la lucente

GRI Content Index

Declaration of use	La Lucente reported its information for the period 1 January 2024 to 31 December 2024 in 'referenced' mode.
GRI 1	GRI 1: Foundation 2021

GRI STANDARD	LOCATION	SDG
General information		
2-1 Details about the organisation	The company	
2-2 Entities covered by the organisation's sustainability reporting	Methodological Note	
2-3 Reporting period, frequency and point of contact	Methodological Note	
2-4 Restatements of information	Methodological Note	
2-5 External assurance	Methodological Note	
2-6 Activities, value chain and other commercial relationships	Business model	
2-7 Employees	Employees	
2-8 Non-employees	Non-employee workers	7,8
2-9 Governance structure and composition	Corporate governance	7,8
2-10 Appointment and selection of the highest governing body	The Board of Directors	16
2-11 Chair of the highest governing body	The Board of Directors	16
2-12 Role of the highest governing body in controlling impact management	The Board of Directors	16
2-13 Delegation of responsibility for impact management	The Board of Directors	16
2-14 Role of the highest governance body in sustainability reporting	The Board of Directors	
2-15 Conflicts of interest	Supervisory Body pursuant to Legislative Decree no. 231/01	
2-16 Reporting critical issues	Supervisory Body pursuant to Legislative Decree no. 231/01	16
2-20 Procedure for determining remuneration	The Board of Directors	
2-22 Statement on sustainable development strategy	Letter to stakeholders	
2-23 Policy Commitment	Integrated policy	
2-24 Integration of policy commitments	Integrated policy	16
2-26 Mechanisms for requesting clarification and raising concerns	Supervisory Body pursuant to Legislative Decree No. 231/01	
2-27 Compliance with laws and regulations	Ethics, legality and compliance	16

GRI STANDARD	LOCATION	SDG
GRI 2: General Disclosures 2021	2-28 Membership of associations	Strategic partnerships and association membership
	2-29 Approach to stakeholder engagement	Stakeholder engagement
	2-30 Collective agreements	Employees 8
GRI 3: Material Topics 2021	3-1 Process for determining material topics	Materiality Assessment
	3-2 List of material topics	Materiality Assessment
	3-3 Management of material topics	Materiality Assessment
GRI 201: Economic performance 2016	201-1 Directly generated and distributed economic value	The distributed and generated added value 8,9
GRI 205: Anti-corruption 2016	205-1 Operations assessed for corruption risks	Corporate social responsibility 16
GRI 302: Energy 2016	302-1 Energy consumed within the organisation	Emissions 7,8,12,13
GRI 303: Water and wastewater 2018	303-3 Interactions with water as a shared resource	Water resource management 6
GRI 305: Emissions 2016	305-1 Direct GHG emissions (Scope 1)	Emissions 12,13,14,15
	305-2 Indirect GHG emissions from energy consumption (Scope 2)	Emissions 12,13,14,15
GRI 306: Wast 2020	306-3 Waste generated	Waste management 3,6,12,15
	306-4 Waste not destined for disposal	Waste management 3,11,12
	306-5 Waste intended for disposal	Waste management 3,6,11,12
GRI 401: Employment 2016	401-1 New hires and turnover	Employees 5,8,10
	401-2 Benefits provided to full-time employees, but not to part-time or fixed-term employees	Welfare and organisational well-being policies 3,5,8
GRI 403: Occupational health and safety 2018	403-1 Occupational health and safety management system	The health and safety management system 8
	403-2 Hazard identification, risk assessment and accident investigation accident	The health and safety management system 8
	403-3 Occupational health services	The health and safety management system 8
	403-4 Worker participation and consultation and communication on occupational health and safety	Mandatory training 8,16
	403-5 Training of workers on health and safety at work	Mandatory training 8

GRI STANDARD	LOCATION	SDG
GRI 403: Occupational health and safety 2018	403-6 Promotion of workers' health	Mandatory training
	403-7 Prevention and mitigation of occupational health and safety impacts in business relationships	The health and safety management system
	403-8 Workers covered by an occupational health and safety management system	The health and safety management system
	403-9 Accidents at work	Injuries
	403-10 Occupational disease	Injuries
GRI 404: Training and education 2016	404-1 Average hours of training per employee per year	Staff training
	404-2 Employee skills upgrading and transition assistance programmes	Staff training
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity in governance bodies and among employees	Corporate governance
GRI 406 Non-discrimination	406-1 Incidents of discrimination and corrective measures taken	Supervisory Body pursuant to Legislative Decree No. 231/01
GRI 413: Local communities 2016	413-1 Activities involving local communities, impact assessments and development programmes	Commitment to the territory and social issues
GRI 418: Customer privacy 2016	418-1 Substantiated complaints regarding customer privacy breaches and customer data loss	Digitalisation and data security

SASB Content Index

ACTIVITY	VALUE	COD
Number of employees: (1) full-time and part-time, (2) fixed-term, and (3) contract type	1) 340; 1802 2) 155 3) 2142 employees and 233 workers hired through temporary employment agencies	SV-PS-000.A

TOPIC	METRIC	PARAGRAFO	CODE
Data Security	Description of the approach used to manage risks associated with data use	Digitalisation and data security	SV-PS-230a. 1
	Description of policies relating to the use, storage and management of data	Digitalisation and data security	SV-PS-230a.2
	(1) Number of data breaches, (2) percentage of events involving sensitive customer data (3) number of customers affected	0	SV-PS-230a.3
Workforce Diversity & Engagement	Degree of diversity (1) management, (2) employees	Employee	SV-PS-330a.1
	Turnover rate (1) Voluntary and (2) involuntary	Employee	SV-PS-330a.2
Professional	Description of the approaches used to ensure high professional standards	Supervisory Body pursuant to Legislative Decree 231/01	SV-PS-510a. 1



INDEPENDENT AUDITORS' REPORT 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 2024.

Directors' responsibility for the Value Report

La Lucente SpA's directors are responsible for preparing 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.

Directors are also responsible for that part of internal control that they deem necessary to enable the preparation of a Value Report that is free from material misstatement due to fraud or unintentional behaviour or events.

Directors are also responsible for setting La Lucente SpA's sustainability performance targets and identifying stakeholders and significant issues to be reported.

Independence of the audit firm and quality management

We are independent in accordance with the ethical and independence principles 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 fundamental principles of integrity, objectivity, competence and professional diligence, confidentiality and professional behaviour.

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

Responsibility of the audit firm

It is our responsibility to express, based on the procedures performed, a conclusion on the compliance of the Value Report with the requirements of the GRI Standards. Our work was performed in accordance with the criteria set out in the "International Standard on Assurance Engagements ISAE 3000 (Revised) - Assurance Engagements Other than Audits or Reviews of Historical Financial Information" (hereinafter 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 to obtain limited assurance that the Value Report is free from material misstatement.

PricewaterhouseCoopers SpA

Legal head office: **Milano** 20145 Piazza Tre Torri 2 Tel. 02 77851 Fax 02 7785240, Nominal capital Euro 6,890,000.00 I.v. C.F. e VatIn* e Company register Milano Monza Brianza Lodi 12979880155 registered at n° 119644 del Register of Statutory Auditors - Other Offices: **Ancona** 60131 Via Sandro Totti 1 Tel. 071 2132311 - **Bari** 70122 Via Abate Gimma 72 Tel. 080 5640211 - **Bergamo** 24121 Largo Belotti 5 Tel. 035 229691 - **Bologna** 40124 Via Luigi Carlo Farini 12 Tel. 051 6186211 - **Brescia** 25121 Viale Duca d'Aosta 28 Tel. 030 3697501 - **Catania** 95129 Corso Italia 302 Tel. 095 7532311 - **Florence** 50121 Viale Gramsci 15 Tel. 055 2482811 - **Genoa** 16121 Piazza Piccapietra 9 Tel. 010 29041 - **Naples** 80121 Via dei Mille 16 Tel. 081 36181 - **Padua** 35138 Via Vicenza 4 Tel. 049 8737481 - **Palermo** 90141 Via Marchese Ugo 60 Tel. 091 349737 - **Parma** 43121 Viale Tanara 20/A Tel. 0521 275911 - **Pescara** 65127 Piazza Ettore Troilo 8 Tel. 085 4545711 - **Rome** 00154 Largo Fochetti 29 Tel. 06 570251 - **Turin** 10122 Via Santa Maria 11 Tel. 011 556771 - **Trento** 38122 Viale della Costituzione 33 Tel. 0461 237004 - **Treviso** 31100 Viale Felissent 90 Tel. 0422 696911 - **Trieste** 34125 Via Cesare Battisti 18 Tel. 040 3480781 - **Udine** 33100 Via Poscolle 43 Tel. 0432 25789 - **Varese** 21100 Via Albuzzi 43 Tel. 0332 285039 - **Verona** 37135 Via Francia 21/C Tel. 045 8263001.

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Therefore, our review involved less work than would be required to conduct a full review in accordance with ISAE 3000 Revised ("reasonable assurance engagement") and, consequently, does not enable us to be certain that we have become aware of all significant facts and circumstances that could be identified during such a review.

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

In particular, we performed the following procedures:

1. analysis of the process of defining the relevant topics reported in the Value Report, with reference to the methods of analysis and understanding of the reference context, identification, assessment and prioritisation of actual and potential impacts, and internal validation of the results of the process;
2. comparison between the economic and financial data and information reported in the 'Financial Capital' section of the Value Report and the data and information included in the Company's financial statements;
3. understanding of the processes underlying the generation, recognition 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 carried out limited documentary checks to gather information about the processes and procedures that support the collection, aggregation, processing and transmission of non-financial data and information to the function responsible for preparing the Value Report.

Furthermore, regarding significant information, considering the Company's activities and characteristics:


- a. with reference to the qualitative information contained in the Value Report, we conducted interviews and acquired supporting documentation to verify its consistency with the available evidence;
- b. with reference to quantitative information, we performed both analytical procedures and limited checks to verify the correct aggregation of data on a sample basis.

Conclusions

Based on the work carried out, nothing has come to our attention that would lead us to believe that the Value Report of La Lucente SpA for the financial year ended 31 December 2024 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.

Bari, 19 December 2025

PricewaterhouseCoopers SpA


Corrado Aprico
(Statutory auditor)

lalucente.it



la lucente spa®

Headquarter

Via dei Gerani, 6
70026 Modugno (BA)
tel. +39 080.531.28.28
lalucente@lalucente.it