

Sustainability Report

Year 2024



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Organization Profile

GRI 2-1 • GRI 2-2 • GRI 2-6

Curcio Trasporti e Servizi Srl is a leading transportation and logistics company in both the domestic and international markets.

With four offices in Italy and France, the company guarantees effective, efficient, and comprehensive service throughout the entire distribution chain, meeting customer needs and requests quickly and flexibly.

More than 50 years of experience and the ability to constantly invest in staff training and new business technologies have allowed Curcio Trasporti e Servizi Srl to stand out and emerge in the market. Thanks to customer loyalty, strategic business expertise, and the development of internal collaborators, the company has grown, achieving significant potential and achieving significant goals, some of which are reflected in the certifications obtained over the years. With its sensitivity and openness to the topic of sustainability, it is a protagonist of public training sessions, as well as those aimed at its internal staff, and recognizes itself as at the forefront of the implementation of new green economy techniques aimed at reducing environmental impact in accordance with its business model.

This report refers to the structures of the following company locations:

- Loc. Sant'Antuono Z.I. - 84035 Polla (SA);
- Via Torricelli n.6 - 42049 Loc. Calerno di Sant'Ilario D' Enza (RE).

The company's legal form is a Limited Liability Company.

The company is listed in NACE 4941.

The company has total Assets/Liabilities of 19,088,227.

The company's earned production Value is 23,104,271.

The main products and/or services offered by the company are:

- provision of national and international road, intermodal, ADR and ATP transport services for various goods;
- warehousing and logistics;
- customs warehouse.

The company has operational facilities (offices, factories, warehouses, sheds, land, etc.) covering a total area of 21,045 square meters.

The company offers online services.

A large white and red truck is parked in front of a large, light-colored industrial building with several windows. The truck has "CURCIO" written on its side in red. The background is slightly blurred, focusing attention on the truck and the text overlay.

“

We are actively committed to reducing our environmental impact, aware of the crucial role we play in promoting a greener and more responsible future.

Giuseppe Curcio

Sole Director Curcio Trasporti e Servizi Srl



Reporting information

GRI 2-3 • GRI 2-4 • GRI 2-5

The company publishes its environmental, social and governance sustainability results in an appropriate report generated semi-automatically by the Synesgy View platform.

The Sustainability Report is based on the questionnaire provided to Curcio Trasporti e Servizi Srl by Synesgy. This tool enabled the identification of the company's ESG values for the period 01/01/2024-31/12/2024.



Synesgy is an official **Licensed Software and Tools Partner** of the GRI at a global level. This guarantees that the inclusion of statements in the Report complies with the GRI Standards.

The standards are designed to provide a comprehensive, comparable and credible framework of the topics relevant to an organization, their impacts and how they are managed.

The Sustainability Report is therefore in line with the GRI Sustainability Reporting Standards, updated to the recent revisions of 1 January 2023, and also with the ESRS in the new CSRD.

The latter refer to the European Sustainability Reporting Standards (ESRS) adopted by the European Commission on 31 July 2023 as a common framework for ESG reporting by companies falling within the scope of the Corporate Sustainability Reporting Directive (CSRD).

The Italian decree transposing this legislation, Legislative Decree 2024/125, officially entered into force on 25 September 2024. The ESRS show a significant degree of alignment with the GRI Standards.

✓ **GRI Sustainability Reporting Standards**

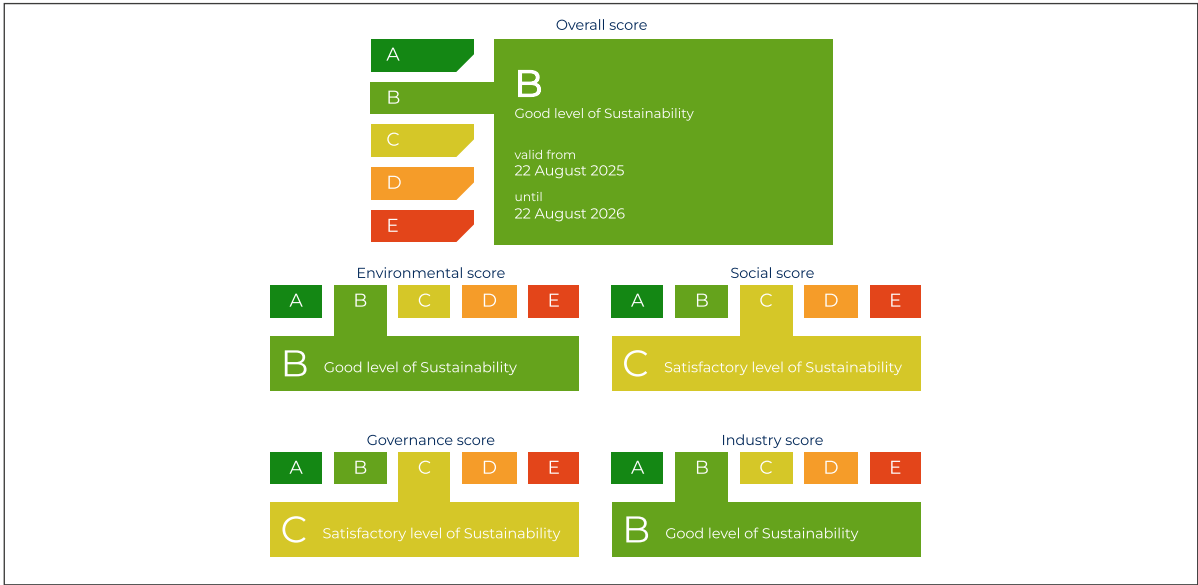
✓ **ESRS European Sustainability Reporting Standards**

For unlisted SMEs, which do not fall within the scope of the Corporate Social Reporting Directive (CSRD), EFRAG has developed a voluntary Standard (VSME) that encourages and guides them to nevertheless make efforts to report their ESG performance. This Standard covers the same sustainability topics as the European Sustainability Reporting Standards (ESRS) for large companies, however, it is proportionate and takes into account the key characteristics of micro, small, and medium-sized enterprises.

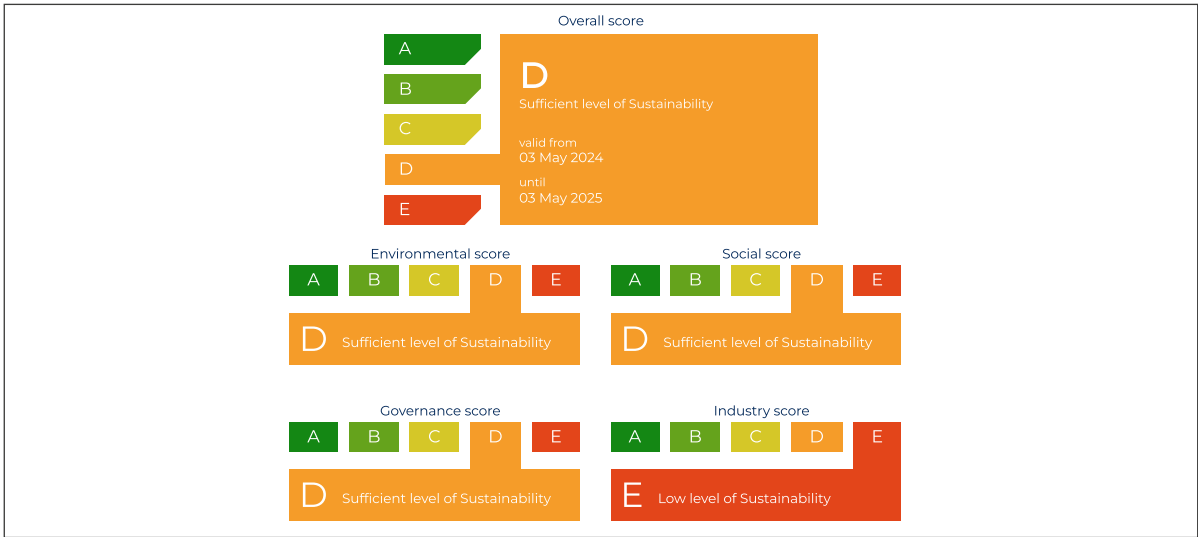
By completing Synesgy, even SMEs are therefore compliant with the voluntary regulations included in the VSME Standard.

This declaration is published on the Curcio Trasporti e Servizi Srl website at: <https://curciotrasporti.com/it/curcio-trasporti/>. You can request more information by writing to antonella@curciotrasporti.com. The Sustainability Report was prepared by Synesgy View.

Score 2024

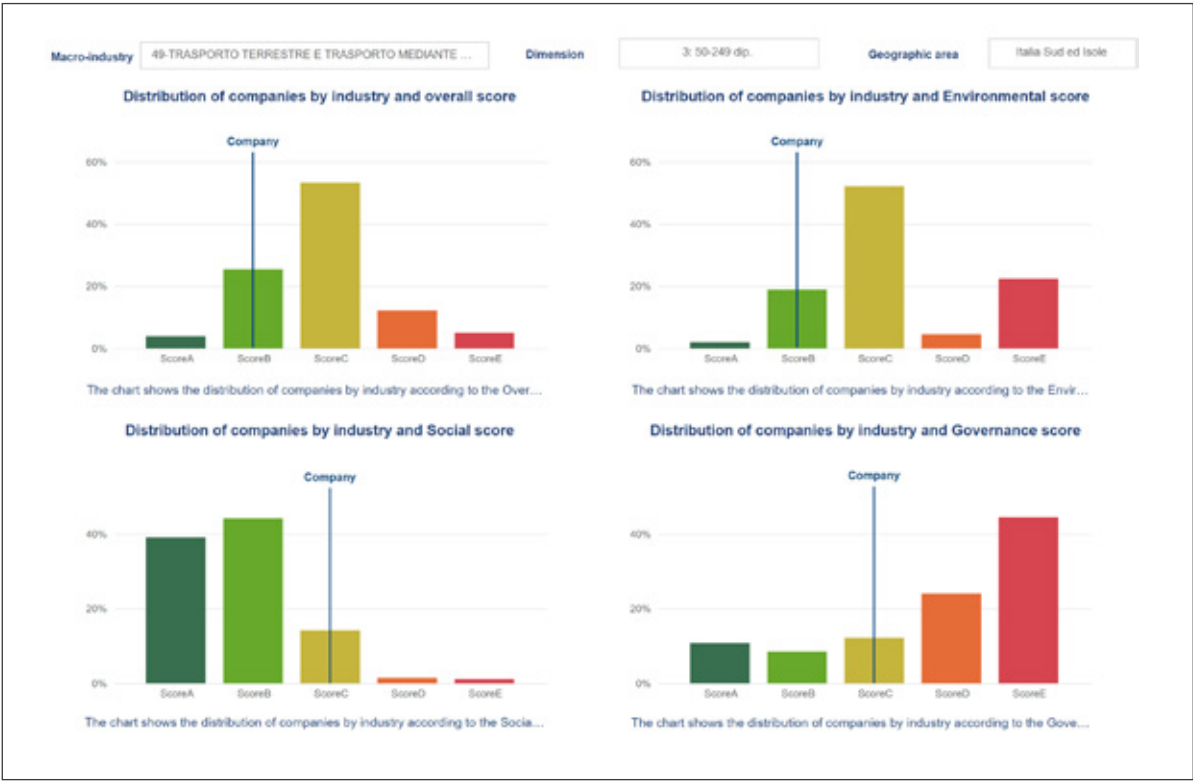


Score 2023



In 2024, Curcio Trasporti e Servizi Srl made a significant leap forward in its sustainability journey, moving from an Overall Score of D in 2023 to an Overall Score of B. This improvement reflects a concrete commitment to more responsible practices, process optimisation and greater transparency in ESG reporting. Progress was evident in all areas assessed, with a particular focus on reducing emissions, energy efficiency and enhancing human capital. The result achieved is testament to a solid strategy and a forward-looking vision, in line with sustainable development goals.

Benchmark statistics



Stakeholder Engagement

GRI 2-29

ESRS 1

In line with the ESRS, stakeholders are defined as individuals or groups that can reasonably be expected to affect, or be affected by, the company's activities, decisions or impacts.

The objective of strengthening a **sustainable business model** involves, in addition to a commitment to improving the adoption of sustainable business practices, the need to engage with stakeholders directly or indirectly involved in business operations.

The ability to understand and assess stakeholder needs and expectations is particularly important for **sharing the objectives and generating shared added value**. This can lead both to improvements in the **quality of life and well-being of stakeholders, as well as greater efficiency and legitimacy for the company**.

Engaging in dialogue with and listening to local stakeholders enables the company to lay the foundations for shaping its **sustainability strategies** by establishing objectives in the common interest.

Within the General Requirements of the ESRS, the company's key stakeholders are divided into two groups:

- ✔ Affected stakeholders: individuals or groups whose interests are or could be impacted by the company's activities and its direct or indirect business relationships across the value chain (identified in the table with an **"A" for Affected**);
- ✔ Users of sustainability statements: the primary users of general-purpose financial reporting, along with other stakeholders such as business partners, civil society, and public authorities (identified in the table with a **"U" for User**).

The company's stakeholder engagement system encompasses activities, tools, channels, and methods designed to address the diverse profiles and needs of stakeholders while considering the overall governance structure.

The following table summarizes the above:

Stakeholders	Definition	Engagement Tools
Employees	A	Meetings, corporate climate surveys and internal surveys; internal communication tools (press review, intranet, company e-mail, internal social network, etc.); group and training activities.
Suppliers	A	Selection procedures, meetings and visits; definition and sharing of standards; questionnaires; joint planning; dedicated portals.
Affected Communities	A/U	Communication and marketing campaigns; meetings with local community representatives; sponsorships and events.
Consumers/Clients	A	Direct sales or business meetings and visits; customer satisfaction and market research; tests and focus groups; social media and corporate website; dedicated meetings and industry events.
Trade Unions	U	Support and dialogue initiatives, exchange of communications.

Double Materiality Matrix

GRI 2-9

ESRS 1 • ESRS 2

Once the company's key stakeholders have been identified, the next step is to prioritize the most relevant issues for them and for the company.

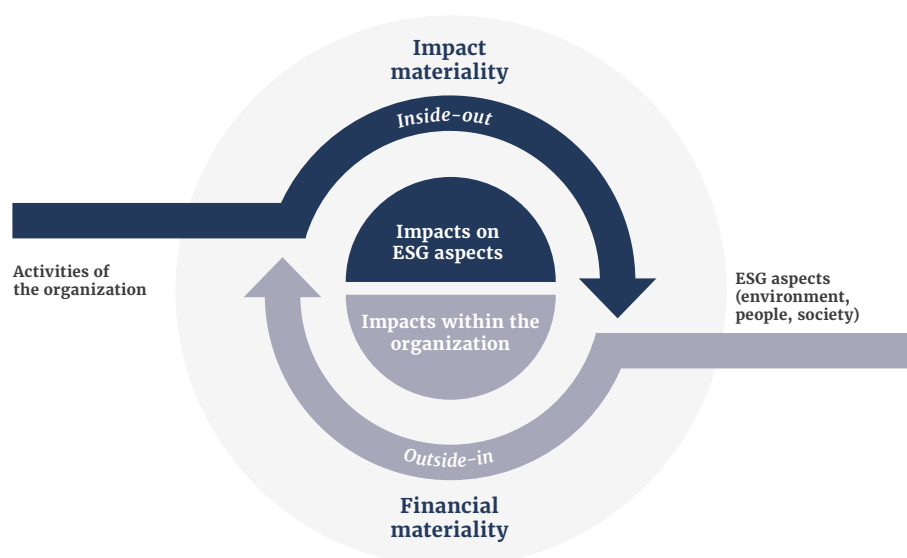
The materiality analysis process follows the guidelines defined by the 2021 GRI Universal Standards, in particular by "GRI 3: Material Topics 2021", and similarly the guidance contained in ESRS 1, which defines when a sustainability issue is considered **material from an impact perspective** when it concerns actual or potential negative or positive effects on people and the environment in the short, medium or long term.

The current European reference standards involve a **double materiality approach**.

This term refers to the process of assessing impacts from both the "**Inside-out**" (Impact Materiality) and the "**Outside-in**" (Financial Materiality) perspectives. While the former identifies the impacts actually or potentially generated by the organization and its value chain in relation to the outside world, the latter considers the risks and opportunities that can affect the company's value creation, strategy, financial performance, and positioning in the short, medium, or long term.

In a more immediate way, the double materiality approach answers two questions:

- ✓ **Financial Materiality:** How can ESG factors affect the financial stability and operations of the organization?
- ✓ **Impact Materiality:** How can the choices and activities of the organization influence the environment and society?

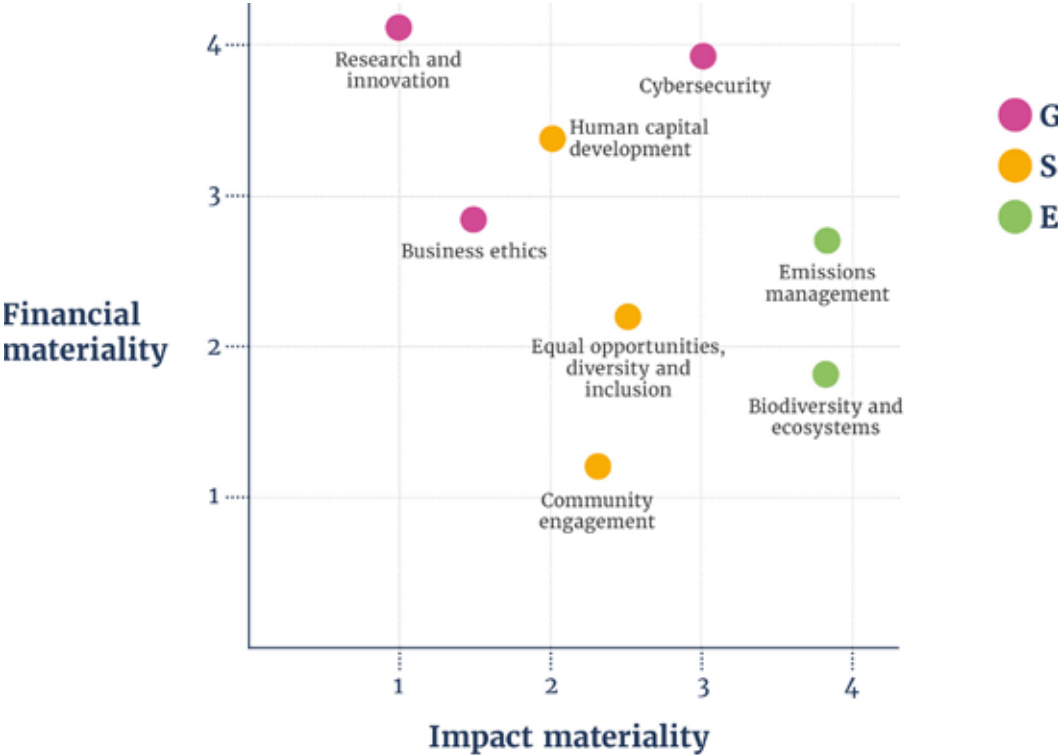


This analysis is graphically represented by a matrix that provides an immediate snapshot of the material topics considered to be significant to stakeholders and the company, and how these can have positive or negative effects on the external environmental and social impact and on the financial impact of the company.

Here is an example of identification of the most common material topics:



Specifically, as an application example for the company Curcio Trasporti e Servizi Srl (sector Tertiary), the following is an additional example of a materiality matrix tailored to the relevant macro-sector:





SDGs: UN Sustainable Development Goals



On **25 September 2015**, the governments of **193 UN member countries** signed the **2030 Agenda for Sustainable Development**.

An action plan approved by the UN General Assembly, which includes 17 specific Sustainable Development Goals (SDGs), set out in a broader action programme with a total of 169 associated targets.

The 17 SDGs involve governments and nations but also every single enterprise. ESG principles are an expression of what businesses should do.

Environmental

- ✓ Dependence on fossil fuels
- ✓ High water footprint
- ✓ Complicity in deforestation
- ✓ Waste disposal

Social

- ✓ Conflicts with local communities
- ✓ Focus on employee health and safety
- ✓ Protection of diversity
- ✓ Appropriate interpersonal relationships between employees

Governance

- ✓ Bonuses disproportionate to employee salaries
- ✓ Involvement in corruption scandals
- ✓ Opening of offshore subsidiaries to evade tax

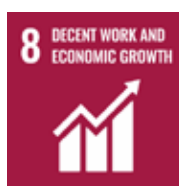
Curcio Trasporti e Servizi Srl and SDGs

The Synesgy questionnaire has allowed Curcio Trasporti e Servizi Srl to map the material topics and sustainability-related issues, thus highlighting the most significant achievements in the reporting year under consideration and providing its stakeholders with an immediate, but above all certified – since it meets internationally recognized parameters – overview of its activities. The launch of this sustainability awareness journey underlines the company's commitment to best practices, as evidenced by the alignment of its actions with 6 of the 17 SDGs recognized by the United Nations.



07 – Affordable and clean energy

Ensure access to affordable, reliable, sustainable and modern energy for all.



08 – Decent work and economic growth

Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.



09 – Industry, innovation and infrastructure

Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.



11 – Sustainable cities and communities

Make cities and human settlements inclusive, safe, resilient and sustainable.



12 – Responsible consumption and production

Ensure sustainable consumption and production patterns.



13 – Climate action

Take urgent action to combat climate change and its impacts.

The identification of issues through Synesgy and the 26 material topics, linked to the ESG areas, has initiated a real path of awareness that engages all stakeholders through multiple communication channels.





Environment



Environmental impact management

GRI 2-25 • GRI 204 • GRI 305-5
ESRS E1-1 • ESRS E1-2 • ESRS E1-4 • ESRS E2-3 • ESRS E3-3 • ESRS E4-4 • ESRS E5-3
VSME ED BP3 • VSME ED BP4

Organizations naturally generate environmental impacts, either through their daily activities or through their relationships with stakeholders.

It is therefore essential to be able to identify and assess the main sources of impact, such as CO₂ emissions and natural resource consumption, and then seek to monitor and reduce their intensity. The involvement of all stakeholders, from employees to the supply chain, is essential to fostering an environmentally responsible corporate culture, which is essential for generating concrete improvements.

The company has medium (2030) and long (2050) term Scope 1 and Scope 2 emissions reduction targets.

The reduction objectives can be summarized as follows:

- Fleet efficiency improvement, with the introduction of new trucks with alternative fuels (electric engines) and increased use of HVO to power its fleet;
- Expansion of the photovoltaic system with roofing of the new building intended for the workshop.

The company has launched initiatives to reduce its environmental impact and has made investments in this direction over the past three years. For example:

Installation of heat pumps or solar collectors

297.000 €

The company has medium (5 years) and long (10 years) term objectives/targets for the percentage reduction of environmental impact.

The company has ongoing initiatives to adapt to climate change and, in this context, is taking measures to:

- the adoption of strategic emergency plans (e.g. exogenous health risks, cyber risks, etc.);
- compliance with internal management system certifications (e.g. health and safety, environment, quality, etc.);
- the adoption of GHG reduction initiatives.

In conjunction with its activities, the company uses traceability systems and/or applications.

The company uses innovative machinery that streamlines energy consumption and emissions, such as certified energy efficiency tools or latest-generation machinery (purchased less than five years ago).

The company has plans to increase load efficiency and the full capacity of its vehicles.

Materials

GRI 301-3

The ability to select the most sustainable materials to introduce into its production process is an important responsibility for a company.

In fact, very often, the phase of the product life cycle with the greatest environmental impact is attributed to the production/sourcing/transportation phase of the materials and raw materials to be introduced as inputs into the company's production process.

The company uses packaging made of recycled and resistant materials and therefore reusable as objects.

Packaging is selected based on criteria aimed at reducing its overall volume and the number of materials used.



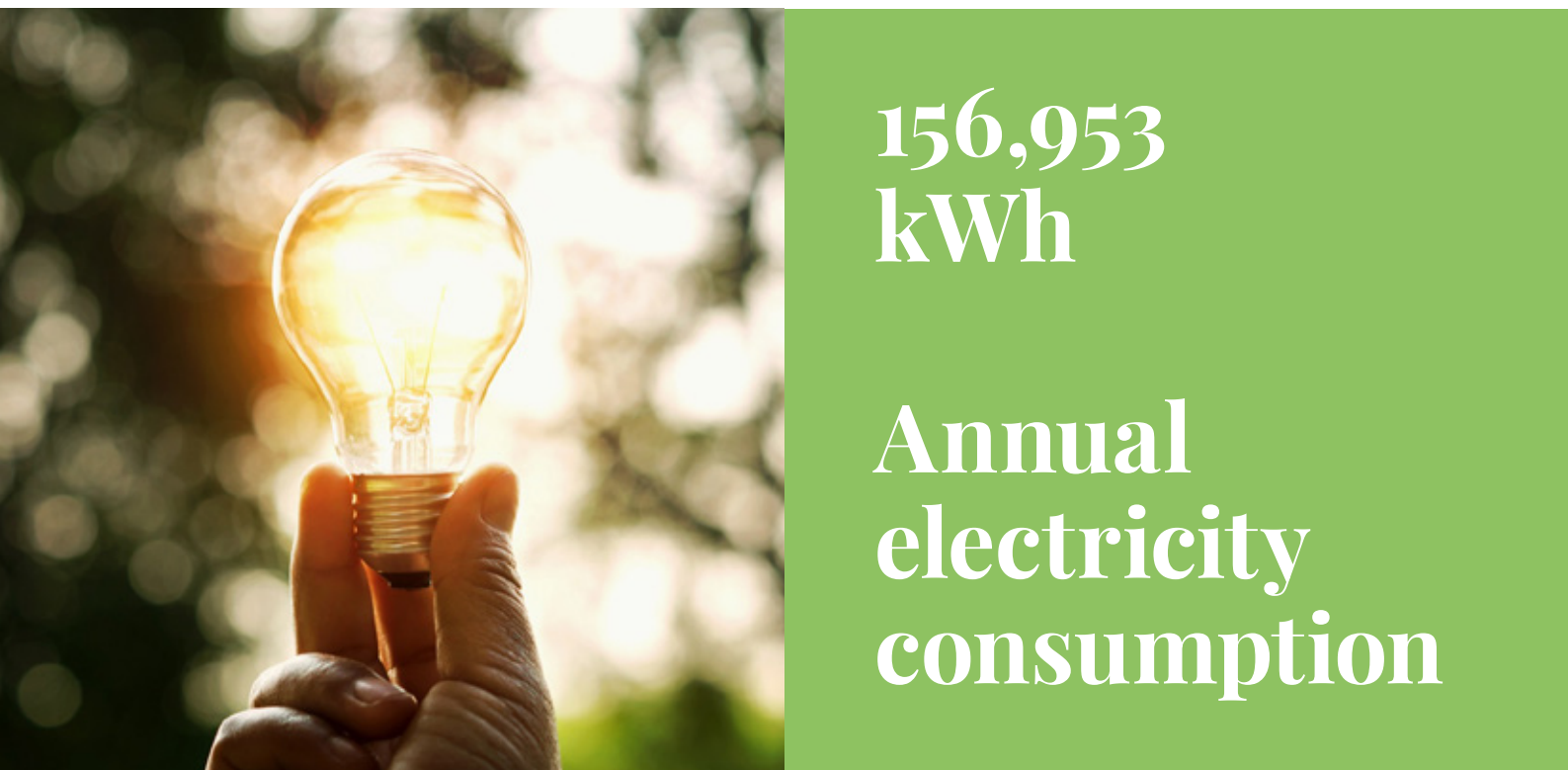
Energy

GRI 3-3 • GRI 302-1 • GRI 302-4
ESRS E1-5
VSME ED B3

Corporate energy consumption is one of the key parameters that significantly influences not only a company's socio-environmental indicators, but also its economic performance.

Knowing how to improve the energy efficiency of your plants, offices, production lines, and machinery is essential for achieving positive impacts on all pillars of sustainability.

The electricity consumed at company-owned and leased premises in the latest reporting period (e.g., January 1 – December 31) was 156,953 kWh.



The value of the energy used by the company derived from fossil fuels is equal to 79%.

The company uses technologies that enable data analytics (e.g., analysis of consumption data) and diagnostics (e.g., monitoring functionality) through recording energy consumption.

The company has a medium- to long-term plan to reduce its energy consumption. Specifically, it raises awareness among drivers about engine idle management and the related reward system, and promotes the use of the company electric car for customer relations management.

Water and water discharges

GRI 303-5

Sustainable management of water resources and wastewater is crucial to reducing a company's environmental impact. First, it's important to monitor water consumption and implement reduction strategies, such as the use of high-efficiency technologies and wastewater recycling.

To limit pollution, wastewater must be adequately treated before release, in compliance with environmental regulations. Furthermore, it's helpful to develop a water risk management plan, which includes measures to address water crises or contamination. Companies can also collaborate with local communities to promote sustainable practices and minimize the impact on natural watersheds, contributing to the conservation of resources for future generations.

The company uses technologies that enable data analytics (e.g., analysis of consumption data) and diagnostics (e.g., monitoring functionality) by recording the amount of water consumed and/or reused.



Emissions

GRI 305-1 • GRI 305-2 • GRI 305-3 • GRI 305-5
ESRS E1-6
VSME ED B3

Managing a company's emissions is key to reducing environmental impact and combating climate change. The first step is to measure greenhouse gas (GHG) emissions from production activities, transport and energy consumption, using ad hoc tools such as Life Cycle Assessment.

Then, the company can adopt reduction strategies, such as optimising industrial processes, using renewable energy, and implementing low-emission technologies. Investing in carbon capture and storage (CCS) systems and promoting emission offsetting through reforestation projects or carbon credits can further mitigate the impact.

Transparency in emissions reporting and adherence to international regulations such as the Paris Agreement help demonstrate a commitment to sustainability and build stakeholder trust.

The company measures emissions related to air pollution.

The company's total SCOPE 1 greenhouse gas emissions (direct emissions) are 8,300 t CO₂ eq.

The total SCOPE 2 greenhouse gas emissions (indirect emissions from electricity generation/purchase) measured by the company is equal to 38 t CO₂ eq.

The total SCOPE 3 greenhouse gas emissions (indirect emissions related to the value chain) measured by the company is equal to 7,239 t CO₂ eq.

The company uses technologies that enable data analytics (e.g., consumption data analysis) and diagnostics (e.g., functionality monitoring) by recording greenhouse gas emissions.



The company has taken initiatives to diversify its offering to reduce its pollution levels:

- has innovated its fleet with electric and latest-generation vehicles;
- uses intermodal rail and naval transport.

The company selects strategic hubs for its operations to ensure the shortest possible distances. Specifically, alternative road routes are defined via satellite to optimize travel distances and leverage intermodal shipping as a lever for kilometer coverage.

Waste

GRI 306-1 • GRI 306-2
ESRS E5-1 • ESRS E5-5
VSME ED B7

In the context of the GRI Standards, the environmental dimension of sustainability concerns an organization's impacts on living and non-living natural systems, including soil, air, water, and ecosystems. This context includes the issue of waste, which can be generated by the organization's own activities, but can also be generated by entities upstream and downstream in the organization's value chain.

Proper waste management therefore begins with source reduction, minimizing waste production. It is essential to separate waste by type (recyclable, hazardous, organic) and ensure proper disposal in accordance with applicable regulations. Promoting the recycling and reuse of materials helps reduce environmental impact. Adopting a waste management plan and raising employee awareness are key to a sustainable and responsible approach.

The total amount of company waste produced in the last reporting year (e.g. January 1 – December 31) is 5.2 tons.

The company differentiates in its offices:

- plastic;
- computer equipment;
- glass;
- paper.

The company separates waste.





People





Employment

GRI 2-7-a • GRI 2-7-b • GRI 2-30-a • GRI 401-2 • GRI 403-1 • GRI 403-2 • GRI 403-9 • GRI 405-1 • GRI 405-2
 ESRS S1-1 • ESRS S1-6 • ESRS S1-8 • ESRS S1-9 • ESRS S1-11 • ESRS S1-12 • ESRS S1-14 • ESRS S1-15 • ESRS S1-16
 VSME ED N4 • VSME ED BP11 • VSME ED B8 • VSME ED B10 • VSME ED B9 • VSME ED BP10

One of the key stakeholders for an organization's success is undoubtedly its people.

Sustainable workforce management involves balancing employee well-being, business growth, and positive social impact. First and foremost, it is essential to promote safe and healthy working conditions, ensuring respect for human rights and labor laws. Investing in ongoing training and skills development allows employees to adapt to technological changes and grow professionally. Diversity and inclusion must be a priority, creating a work environment that is fair and inclusive.



It's important to promote physical and mental well-being, including through work-life balance and flexibility policies. Finally, ongoing dialogue between management and the workforce, combined with transparency, helps build trust and strengthen employee engagement with sustainable corporate goals.

There is a policy/procedure for regular consultation with key stakeholders, particularly workers.

The company measures employee satisfaction with a periodic and regular survey.

The company has adopted and made public on its website policies and procedures relating to the topics:

- equity, diversity and inclusion (topics covering the issue of discrimination based on gender, race, religion, sex or sexual orientation);
- respect for human rights (child, forced or compulsory labour);
- reporting situations that are dangerous to the health and safety of workers (e.g. near misses).

The human rights policy covers the topic of accident prevention.

The number of female employees, interns/trainees, and self-employed workers by professional category:

Employees	13
Workers	1
Internships/Trainees	1

The number of male employees, interns/trainees and self-employed workers by professional category:

Employees	8
Workers	95

The ratio of the highest remuneration in the company to the median remuneration (in terms of times) is 1.

The percentage of total employees belonging to protected categories pursuant to Law 68/99 or disadvantaged individuals pursuant to Law 381/91 and/or under-represented minorities is 0.91%.

Percentage of total employees by contract type:

Permanent	72
Fixed Term	28
Part-time	4

The number of injuries that occurred in the last 5 years was greater than or equal to 10.

The number of days lost due to injuries resulting in temporary incapacity for work in the last reporting period (e.g., January 1 – December 31) was 150 in total.

The hours worked during the last financial reporting period (e.g. January 1 – December 31) by all employees are 93,338.



There have been deaths at the company over the last 10 years.

The company from a corporate welfare perspective:

- provides agreements with local businesses (fuel vouchers/shopping vouchers/discounts);
- provides benefits for families (kindergarten/summer camp/scholarships);
- agrees to flexible hours/smart working;
- provides Sanilog fund membership – Ebilog fund membership;
- assigns productivity bonuses.

The percentage of employees covered by the CCNL is between 80% and 100%.

The company applies additional internal policies and/or procedures, in addition to the standard Protocols, to guarantee the health and safety at work of its employees.:

- monitoring performance with control and audit activities;
- defining rules for the division of work phases in order to reduce the risk of interference;
- exposed to external risks (e.g. aggression by third parties) which involve delivery of a form with the procedure for preventing illegal entry on board vehicles – reporting and assistance during the journey via an on-board satellite system of any external risks.

Training

GRI 403-5 • GRI 404-1
ESRS S1-13
VSME ED B10

Staff training in a sustainability-focused company is crucial to integrating responsible practices and promoting a culture of sustainability. The training process should include courses and workshops on topics such as energy efficiency, waste management, resource management, and emissions reduction. It is important to raise employee awareness of the environmental impact of company activities and actively involve them in green initiatives, such as recycling or adopting eco-friendly behaviors. Training should also foster the development of technical skills related to sustainable innovation and responsible supply chain management.

Finally, encouraging participation in ongoing training programs ensures that employees are prepared to contribute to the company's long-term sustainability goals.

The main training topics provided during the last reporting period (e.g., January 1 – December 31) concerned occupational health and safety, road safety, and safe driving (HACCP, proper load securing, specific training on preventing the use of psychotropic substances, prevention of musculoskeletal disorders, and BLS training).



The total number of training hours provided during the year was 248.

The company applies additional internal policies and/or procedures, in addition to the standard Protocols, to ensure the health and safety of its employees at work by investing in staff training and awareness.





Suppliers, Local communities and Customers



Local communities and virtuous initiatives

GRI 203-1
VSME ED B2

A sustainable company must consider the impact of its operations not only on the environment, but also on the people and surrounding communities. Collaborating with local communities is essential to promoting equitable economic development by creating jobs, investing in infrastructure, and supporting social initiatives.

Companies can contribute to the sustainable growth of communities through corporate social responsibility (CSR) programs, supporting educational, cultural, or environmental projects.

Furthermore, they must be transparent and open to dialogue, involving communities in decisions that affect them and respecting local traditions and resources. This approach not only strengthens social ties but also improves the company's reputation and trust.

Therefore, the relationship a company establishes with local communities is crucial, ensuring that the community is not merely subjected to its operations, but becomes a genuine stakeholder with a strong ability to influence its operational and development decisions.

Investment, innovation, technological development, and the pursuit of quality are fundamental elements of economic strategies, as they create a true multiplier effect that benefits a wide range of stakeholders, including local communities.

The company makes donations, sponsorships and charities to benefit the community in the area in which it operates.

Customer relations

GRI 416-1

ESRS S4-1

VSME ED N4 • VSME ED BP11

A company's customer relationships must be based on transparency, trust, and responsibility. A sustainable company is committed to clearly communicating its values and the actions taken to reduce its environmental and social impact, through verified labels, certifications, and detailed reporting. Customer education plays a key role: the company must raise awareness among its customers about the benefits of sustainable products or services, encouraging informed choices. Offering high-quality, safe, ethically produced products with a long life cycle strengthens customer relationships.

It is essential to listen to consumer feedback and engage them in environmental or social initiatives, building an active and responsible community. Consistency between corporate practices and marketing helps build long-term trust and loyalty.

There is a policy/procedure for regular consultation with key stakeholders, particularly consumers and customers.

The company updates and revises its web platforms to make navigation more efficient and streamlined, thus reducing server overhead and making it easier for users to access the page.





Suppliers and procurement practices

GRI 203-1 • GRI 413-1

With a view to constantly improving impacts and mitigating negative ones, the organization will be encouraged to select suppliers who share the same environmental and social values, ensuring they comply with ethical standards, labor laws, and environmental regulations.

Ensuring the quality of the finished product, in fact, stems from the commitment that each stage of the production cycle, and therefore each company involved, puts into its work.

The lead organization is then responsible for orienting its supply chain toward the adoption of sustainable practices, through the exchange of best practices, targeted investments in training, and the use of dedicated scoring platforms.

Creating long-term partnerships with suppliers, based on transparency and continuous improvement, helps strengthen the overall sustainability of the business.

The company invests in Research and Development with a focus on sustainability.



Il Sud che ha successo in Europa

Trasporti, logistica e supply chain: così cresce il network del Gruppo Curcio



Giuseppe Curcio

Passione e competenza: in questo modo Giuseppe Curcio ha consolidato un Gruppo oggi leader nel trasporto merci per i mercati centro-euro-

pei. Forte di una tradizione di famiglia, con l'attività del padre Giovanni, iniziata nel 1973, Giuseppe Curcio ha saputo ben cogliere, sin da metà anni Novanta, le oppor-

tunità della globalizzazione e dei nuovi servizi da offrire ai clienti.

Il parco mezzi cresce di pari passo con l'espansione della rete sul mercato francofono, acquisendo le prime importanti commesse di aziende italiane che avevano l'esigenza di spedire in Francia e Belgio. Nel 2007 vengono avviati i lavori per la nuova sede nell'area industriale di Polla (Salerno), a pochi chilometri dallo svincolo autostradale. "Il mondo del trasporto aveva bisogno di ulteriori allungamenti di filiera - spiega Giuseppe Curcio - Non bastava offrire solo trasporto, ma anche logistica e supply chain".

Oggi la struttura dispone di 50 mila mq di superficie scoperta, 5 mila di magazzini automatizzati con 12 mila posti pallet, officina e uffici.

La continua esigenza di crescere e creare sinergie porta Curcio ad aderire, nel 2012, ad Astre, raggruppamento di trasporto e logistica che unisce 215 imprese europee, di cui 28 italiane, per la realizzazione di una rete continentale. "Con questa scelta - prosegue l'imprenditore - arricchiamo il nostro portafoglio servizi con la distribuzione pallet e lotti in tutta Europa, entrando nel mondo del groupage".

Nel 2013 nasce la divisione multimodale, con 50 casse mobili e 15 semirimorchi portacontainer localizzati nei terminal di Milano, Parigi, Anversa e Caserta. Oggi il parco casse mobili è di circa 150 mezzi, con una ventina di veicoli.

"La divisione, che rappresenta il 10% del fatturato - sottolinea Giuseppe Curcio - è sviluppata come una vera e propria business unit sulle linee Italia-Francia e Italia-Belgio".

Il Gruppo si rafforza in Italia con l'apertura, nel 2015, dell'hub di transito a Sant'Ilario d'Enza.

Oggi la filiale ha 10 mila mq di piazzali, depositi per 5 mila mq, officina e uffici. Analogamente, Curcio





Antonella Caggiano e Giuseppe Curcio



Leadership and Governance

consolida la presenza sul mercato francese acquisendo, nel 2019, la Fantozzi Transport di Vedène, nei pressi di Avignon. “Un avamposto importante - aggiunge l'amministratore del Gruppo affiancato, nell'amministrazione aziendale, dalla moglie Antonella Caggiano - in quanto la flotta, a targa francese, ci consente di operare in tutta la Francia, che per noi rappresenta una quota strategica di mercato”. Di carattere internaziona-

più mos
2018,
di Benti
loni e Mil
Oggi la flotta
tutti i segme
te Euro 6, e 320
che frigo. La sede
impianto fotovoltaico
autonoma per l'energia
stema di lavaggio a riciclo



Il team di Curcio Autotrasporti



Governance

GRI 2-9-a
ESRS 2 GOV-1
VSME ED BP5

A company committed to adopting sustainable practices should be directed and controlled by a leadership model that integrates sustainability into strategic decisions, promoting alignment between economic objectives and environmental and social responsibilities.

A key aspect is the creation of a board of directors that includes environmental and social experts who invest in policies and procedures to promote transparency and accountability regarding the company's environmental and social impact.

Implementing sustainability-related risk management practices allows for anticipating and mitigating potential negative impacts. Finally, establishing measurable goals and periodic reporting allows for monitoring progress and ensuring accountability, contributing to a sustainability-oriented corporate culture.

The corporate governance body is represented by a Sole Director.

The company is insured against physical risks.

Professional ethics

GRI 1 • GRI 2-28
ESRS 2 SBM-3 • ESRS 2 IRO-1
VSME ED N2 • VSME ED N3

Professional ethics in business refers to a set of principles and values that guide the behavior of employees and managers in their daily interactions.

It involves compliance with legal regulations, but goes beyond that, incorporating moral standards that promote integrity, transparency, and accountability. A strong code of ethics establishes clear expectations on how to address complex situations, such as conflicts of interest, unfair business practices, and the handling of confidential information. Professional ethics encourages fairness and equity in relationships with colleagues, customers, and suppliers, helping to create a positive and productive work environment. Furthermore, strong professional ethics enhance corporate reputation and stakeholder trust, positively impacting customer satisfaction and loyalty.

The company has carried out an analysis of its sustainability impacts on environmental and social factors.

On a scale of 1 to 10, the accuracy of the analysis is 6.

The company has carried out an analysis of the risks arising from Environmental (E), Social (S) and Governance (G) factors.

The initiatives adopted, the actions undertaken, and the related quantitative targets are:

- environmental factors
 - reduction of waste production;
 - reduction of CO₂ emissions
 - increase, recovery, and recycling of washing water;
 - production of electricity from renewable sources;
 - use of biofuels;
- social factors
 - flexible working hours;
 - guaranteed gender equality in recruitment and career development;
 - guaranteed growth opportunities in a stimulating environment;
 - corporate welfare;
- governance
 - code of ethics pending approval;
 - audit team.

The company participates in trade associations that also deal with sustainability aspects (for example, through interventions or training courses).



Normative compliance

**GRI 1 • GRI 2-3 • GRI 2-4 • GRI 2-22 • GRI 2-23 • GRI 2-27 • GRI 307 • GRI 403-1 • GRI 419
ESRS 2 MDR-P • ESRS 2 IRO-2 • ESRS 2 BP-1 • ESRS 2 BP-2
VSME ED B1 • VSME ED N3**

An organization's compliance indicates the ability of its management bodies to ensure that operations conform to specific performance parameters or universally recognized standards. In this context, obtaining certifications that attest to the high level of compliance of a company's business, sector, or procedure becomes a guarantee for stakeholders and those directly or indirectly involved in the company's value chain, with a view to reducing or mitigating negative impacts on specific sustainability issues, including social, environmental, and economic ones.

The company publishes its environmental, social, and economic sustainability results at <https://esg-view.aflip.in/aeafa2d4688.html#page/16>.

The company holds the following certification:

- ISO 9001 (Quality Management System);
- GHG emissions inventory verification declaration GHG/INV0060 in compliance with the requirements of UNI EN ISO 14064-1: 2019;
- UNI EN ISO 14064-1: 2019.



ISO 9001 Quality Management System

The company adheres to one or more international initiatives/protocols, frameworks and standards, such as the GRI.

The company has equipped itself with:

- a Whistleblowing policy/procedure;
- a Privacy and Data Security policy/procedure;
- a legality rating, for which 2 stars were obtained.

The company has an internal policy for the integrated management of the environment, health, and safety and monitors compliance with specific quantitative indicators.



Actions recommended by Synesgy



Business and corporate governance

- Strengthen governance safeguards.
- Consider extending governance bodies to a corporate level.
- Evaluate the possibility of joining Benefit Corporations.
- To diversify your offering to lower pollution levels, consider supplementing your services/fleet with light vehicles (e.g., bicycle deliveries in city centers).



Water, energy and waste

- Limit the share of energy consumed from fossil sources.
- Consider introducing a CO₂ offsetting program that users can take part in by paying an additional fee when purchasing the service.
- When selecting packaging, consider packaging recyclability.
- Consider energy supply agreements involving an energy mix with a lower environmental impact (e.g., renewable energy).

Environmental Certifications

- Adopt ISO 14001 certification for environmental management.
- Adopt ISO 50001 certification for energy management systems.



Personnel Management, Certifications and Standards

- Adopt safety measures to avoid work-related deaths.
- Consider adopting the guidelines provided by ISO 45001 for occupational safety and health management.
- Adopt safety measures to reduce workplace accidents.
- Strengthen regular consultations with key stakeholders.



Regulatory certifications

- Adopt ISO 37001 certification for the anti-bribery management system.



Relations with Stakeholders and the Territory

- Organize the procurement department with a sustainability perspective by defining a proper purchasing strategy.
- Undertake projects in schools or the community on topics related to sustainability.

GRI Key Concept

Key Concepts (GRI 1, Section 2, Page 8)

Understanding the basic concepts for sustainability reporting is essential for those who collect and prepare the information for reporting, as well as for those who read that information using the GRI Standards. The main concepts are:

- ✔ **Impacts:** Consequences of an organization's activities on economic, environmental and social systems, including human rights. They can be direct or indirect, short-term or long-term, and can occur inside or outside the organization. It is important to consider the entire value chain of the organization when evaluating its impacts.
- ✔ **Material topics:** Determined through a due diligence process that considers the organization's impacts, stakeholder expectations and the context in which it operates. Material topics should be relevant (significant to the organization and its stakeholders), comprehensive (covering all significant impacts of the organization) and comparable (allowing comparison between organizations over time and across sectors).
- ✔ **Due diligence:** An ongoing process that includes identification (recognizing and understanding the potential impacts of the organization), evaluation (severity and likelihood of such impacts), prevention and mitigation (developing and implementing measures to avoid or minimize negative impacts), monitoring and reporting (monitoring the effectiveness of the measures taken and reporting on the progress made).
- ✔ **Stakeholders:** Identifying individuals or groups who may be positively or negatively affected by an organization's activities.

Requirements for Reporting in Accordance with the GRI Standards (GRI 1, Section 3, Page 11)

Reporting in accordance with the GRI Standards allows an organization to provide a comprehensive overview of its most significant impacts on the economy, environment and people, including those on human rights, and these impacts are managed. This enables users of such information to make informed assessments and decisions regarding the organization's impacts and its contribution to sustainable development.

Requirements for Reporting with Reference to the GRI Standards (GRI 1, Section 3, Page 11)

An organization can prepare a report with reference to the GRI Standards when it cannot meet all the reporting requirements needed to comply with the GRI Standards. Over time, the organization should transition to reporting in accordance with the GRI Standards, to provide a comprehensive overview of its most significant impacts on the economy, environment and people, including those on human rights.

Additionally, an organization can prepare a report with reference to the GRI Standards if it uses some of them or parts of their content, to report information on specific topics and for specific purposes, such as complying with climate change reporting regulations.

Reporting Principles and Related Requirements (GRI 1, Section 4, Page 20)

Reporting principles are fundamental to achieve high-quality sustainability reporting. The principles guide the organization in ensuring the quality and accurate presentation of reported information. There are eight reporting principles:

- ✓ **Accuracy:** The organization must report correct information with sufficient detail to allow an assessment of its impacts.
- ✓ **Balance:** The organization must report information objectively, providing a fair representation of its positive and negative impacts.
- ✓ **Clarity:** The organization must present information in a comprehensible and accessible manner.
- ✓ **Comparability:** The organization must select, complete and report information consistently, to allow an analysis of changes in its impacts over time.
- ✓ **Completeness:** The organization must provide sufficient information to allow an assessment of its impacts during the reporting period.
- ✓ **Sustainability context:** The organization must report information related to its impacts within the broader context of sustainable development.
- ✓ **Timeliness:** The organization must report information regularly and make it available in a timely manner, to enable data users to make decisions.
- ✓ **Verifiability:** The organization must collect, record, complete and analyze data so that the information can be examined to establish its quality.

Additional Recommendations for Reporting (GRI 1, Section 5, Page 25)

An organization should align sustainability reporting with regulatory and legislative reporting, in particular financial reporting. There are various ways to enhance the credibility of an organization's sustainability reporting, including:

- ✓ **Internal controls:** Examples include (i) establishing procedures to ensure the integrity and credibility of data and (ii) evaluating the adequacy of financial controls for sustainability.
- ✓ **External assurance:** Examples include (i) verifying the quality and credibility of the information and (ii) a publicly available assurance process.
- ✓ **Stakeholder engagement:** Examples include (i) seeking feedback and (ii) obtaining advice on the data to be reported.

GRI Index

Declaration of use

Curcio Trasporti e Servizi Srl has reported with reference to the GRI Standards for the period 01/01/2024-31/12/2024.

GRI Standard		GRI title	Chapter/paragraph	Page
GRI 1: Foundation 2021	1		Normative compliance	42
	1	GRI 1: Foundation 2021	Professional ethics	40
GRI 2: General Disclosure 2021	2-1	Organizational details	Organization Profile	5
	2-2	Entities included in the organization's sustainability reporting	Organization Profile	5
	2-3	Reporting period, frequency and contact point	Normative compliance	42
	2-3	Reporting period, frequency and contact point	Informations of reporting	9
	2-4	Restatements of information	Normative compliance	42
	2-4	Restatements of information	Informations of reporting	9
	2-5	External assurance	Informations of reporting	9
	2-6	Activities, value chain, and other business relationships	Organization Profile	5
	2-7-a	Report the total number of employees and a breakdown by gender and geographic area	Employment	28
	2-7-b	Report the total number of employees by employment contract type	Employment	28
	2-9-a	Describe the governance structure and the highest governance body	Governance	40
	2-22	Sustainable development strategy statement	Normative compliance	42
	2-23	Policy commitment	Normative compliance	42
	2-25	Processes aimed at remediating negative impacts	Environmental impact management	20
	2-27	Compliance with laws and regulations	Normative compliance	42
	2-28	Membership associations	Professional ethics	40
	2-30-a	Report the percentage of total employees covered by collective bargaining agreements	Employment	28

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GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	Local communities and virtuous initiatives	34
	203-1	Infrastructure investments and services supported	Suppliers and procurement practices	36
GRI 204: Procurement Practices 2016	204		Environmental impact management	20
GRI 301: Materials 2016	301-3	Reclaimed products and their packaging materials	Materials	21
GRI 302: Energy 2016	302-1	Energy consumption within the organization	Energy	22
	302-4	Reduction of energy consumption	Energy	22
GRI 303: Water and Wastewater 2018	303-5	Water consumption	Water and water discharges	23
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Emissions	24
	305-2	Energy indirect (Scope 2) GHG emissions	Emissions	24
	305-3	Other indirect greenhouse gas (GHG) emissions (Scope 3)	Emissions	24
	305-5	Reduction of greenhouse gas (GHG) emissions	Environmental impact management	20
	305-5	Reduction of greenhouse gas (GHG) emissions	Emissions	24
GRI 306: Waste 2020	306-1	Waste generation and significant related impacts	Waste	25
	306-2	Management of significant waste-related impacts	Waste	25
GRI 307: Environmental Compliance 2016	307		Normative compliance	39
GRI 401: Employment 2016	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employment	28
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Employment	28
	403-1	Occupational health and safety management system	Normative compliance	42

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	403-5	Worker training on occupational health and safety	Training	31
	403-9	Work-related injuries	Employment	28
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	Training	31
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Employment	28
	405-2	Ratio of basic salary and remuneration of women to men	Employment	28
GRI 413: Local Communities 2016	413-1	Operations with local community involvement, impact assessments, and development programs	Suppliers and procurement practices	36
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	Customer relations	35
GRI 419: Socioeconomic Compliance 2016	419		Normative compliance	42





Curcio Trasporti e Servizi Srl

Via Enrico Mattei, 33

Loc. Sant'Antuono Z.I.

84035 Polla (SA)

info@curciotrasporti.com

www.curciotrasporti.com

