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CIPPÀ TRASPORTI

The Winning Move

SUSTAINABILITY REPORT 20 24



Together, we carry
the **VALUES** of
tomorrow.





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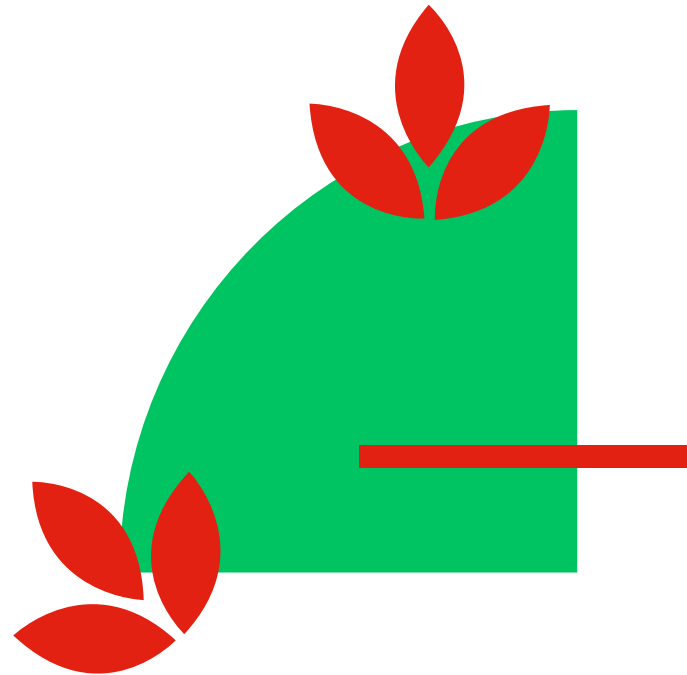
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Stakeholders' letter



Dear Stakeholders,

Some stories are about passion, determination, and the ability to adapt to change without ever losing sight of one's identity. Cippà Trasporti SA is one of those stories. Our company was founded in the heart of Chiasso in 1967, born from a clear vision: to connect regions, people, and opportunities. From our first rail shipments to Northern Europe, we have come a long way — both literally and figuratively — growing into a structured group dealing with planning and consulting in transport, logistics and customs services with an integrated, flexible and increasingly sustainable approach.



Every evolution is the result of a choice. For us, growing has always meant looking ahead without forgetting where we come from. In the early 1970s, we embraced change by integrating road transport into our services. In the following years, we strengthened our expertise, expanded our operational sites, and built a team of professionals who today represent the true driving force of our company. From Chiasso to Stabio, Brissago, and Tavazzano, Cippà Trasporti operates through a logistics network that goes beyond moving goods: it creates connections, solutions, and value.

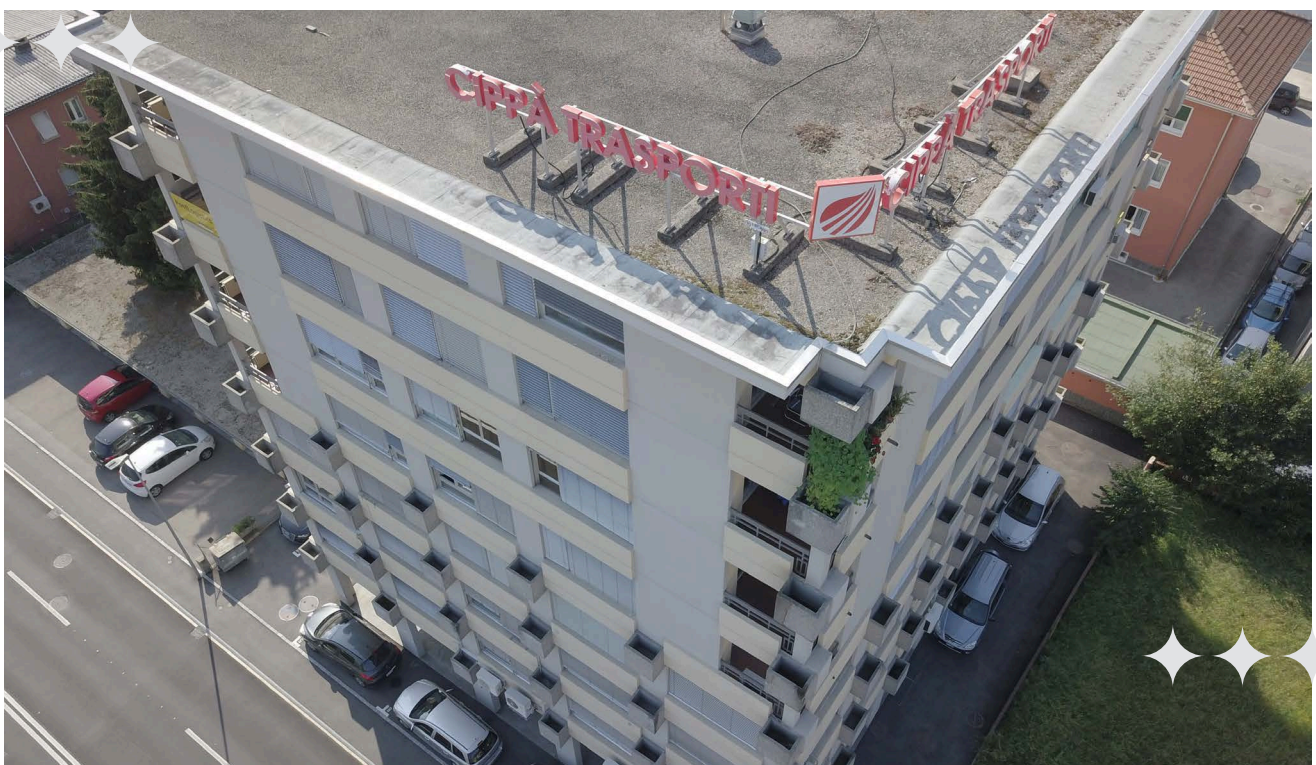


The year 2024 marked a new beginning for us, a leap in awareness. In a world that changes at an unpredictable pace, we chose to put in writing what we believe in: our responsibility toward the environment, people, and the communities we serve. This led to the creation of this Sustainability Report, voluntarily prepared to provide transparency not only about what we do, but more importantly, how and why we do it. Innovation has always been a defining trait of our approach. Not as a trend, but as a mindset. We have rethought our processes, digitized our logistics flows, and integrated predictive tools to anticipate customer needs and enhance the efficiency of our daily operations.

For us, technology is an ally, helping make our work faster, more accurate, and more aligned with the needs of those who choose us.

Alongside technical innovation, we have also placed a strong focus on human innovation. We have invested in training, in valuing skills, and in encouraging the active participation of our employees. Projects like Next Generation and internal initiatives aimed at gathering ideas, suggestions, and creative input were created to strengthen the sense of belonging that has always defined our way of working.

Because innovation doesn't live in systems alone: it begins with people.





Environmental sustainability has become an essential pillar for us. Over the past year, we embarked on a journey of analysis and monitoring of our impact, calculating our carbon footprint for the first time. This was not just a technical exercise, but a conscious act of responsibility toward the future. From this awareness, we began a deep reflection on how to reduce our emissions, optimize resource use, and ensure that every decision we make aligns more closely with the principles we believe in.

But for us, sustainability goes beyond the environment. It means fostering well-being for those who work with us, creating shared value along the entire logistics chain, and strengthening our ties with the local community and the partners we collaborate with every day. It means listening, innovating, and acting with foresight.

We look to the future with confidence — fully aware that challenges will arise, yet equally certain that we have the right tools and the right people to meet them. We will continue to invest in our growth, increasingly steering it toward a model that is sustainable, resilient, and people-centered. Thank you to all of you — stakeholders, colleagues, clients, and partners — for being part of this journey. We are ready to write the next chapter together.

With sincere regards,

The Management of Cippà Trasporti

OUR IDENTITY



More than 50 years of history

Cippà Trasporti SA was founded in 1967 in Chiasso as a freight transport company. Initially, the business developed through rail transport, shipping goods from Italy to Northern Europe.

Already in the early 1970s, the company expanded into road transport, undergoing a reorganization and incorporating new human resources and professional expertise.

Today, the entire group employs more than 80 people working across offices and warehouses in Chiasso, Stabio, and Brissago, as well as in Tavazzano, Italy. In addition to consultancy and transportation services, the company also handles logistics, customs operations, and clearance procedures.

Our locations

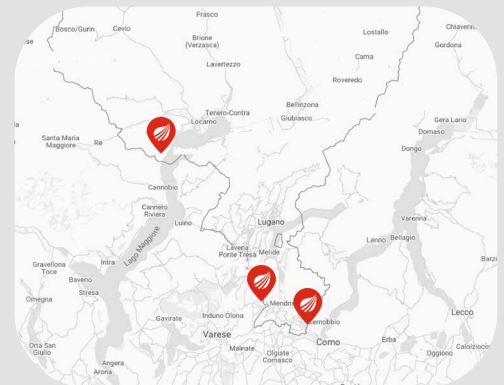
Our operations are mainly carried out at our facilities, which include offices and storage warehouses, covering a total area of approximately 1,400 m³.

Switzerland

- **Cippà Trasporti SA (Headquarters).** Via M. Comacini, 7 6830 Chiasso (CH)
- **Stabio branch.** Via Gaggiolo 56 6855 Stabio (CH)
- **Brissago branch.** Via Valmara 49 – 6614 Brissago (CH)

Italy

- **Cippà Trasporti S.B. S.r.l. Società Benefit.** Via Bocconi 6/8 – 26838 Tavazzano con Villavesco (LO)



Cippà Trasporti S.B. S.r.l.
Benefit Society
 Via Bocconi 6/8 – 26838
 Tavazzano con Villavesco
 (LO)



What We Do

Cippà Trasporti is a global freight forwarder committed to providing a wide range of services, including consulting, planning, road transportation, customs operations, and logistics solutions.

CONSULTING AND PLANNING

- In-depth industry knowledge
- Client needs analysis
- Tailor-made solutions
- Evaluation of transport and logistics options
- Risk management
- Implementation and ongoing support
- Performance monitoring
- Updates and adjustments
- Partnerships & business development

TRANSPORTATION

Express transport

This refers to a type of transport or shipment that is carried out in shorter timeframes than standard deliveries, regardless of the means of transport used.

Full Truck

This service involves the use of an entire vehicle by a single client to transport their goods to one or more destinations, optimizing both capacity and delivery time.

Partial Truck,

This refers to a service where a vehicle is partially loaded with goods from a single client, intended for one or more destinations.

International Groupage Transport

This is a flexible, safe, and cost-effective shipping method that combines multiple shipments from different clients into a single vehicle. It optimizes space usage and reduces transportation costs while maintaining high efficiency..

Intermodal Freight Transport

This method combines various modes of transport—such as road and rail, or rail and inland waterways—to move goods efficiently and sustainably. Using specialized terminals for smooth transfers between modes, intermodal transport enhances environmental sustainability, reduces road congestion, and improves overall transport safety.

Air Freight Transport

Air freight stands for speed and security, making it ideal for urgent shipments and the transport of fragile or high-value goods. This mode significantly lowers the risk of damage and ensures timely delivery across long distances

Exceptional Transport

This specialized service is managed by a dedicated team of professionals focused on planning and executing out-of-gauge or oversized shipments with maximum safety. With decades of experience, the team handles logistics, obtains necessary permits, and coordinates directly with cantonal and federal authorities in Switzerland.

Sea Freight

We can organize maritime transport for both small shipments (LCL – Less than Container Load) and larger volumes (FCL – Full Container Load). Thanks to our well-established network of agents, we are able to manage shipments worldwide with reliability and efficiency.

Domestic Transport – Italy

The company operates within the national territory through its branch in Tavazzano con Villavesco (Province of Lodi). In addition, several support hubs ensure extensive coverage across the entire country.

CUSTOM OPERATIONS

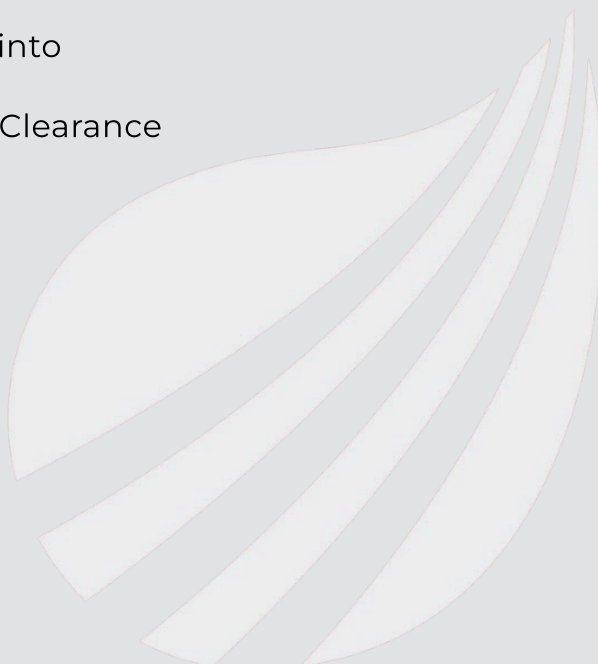
We offer a wide range of customs services, including:

- EU Goods Clearance
- VAT Warehouse (Italy)
- Swiss VAT Refund Requests
- Temporary Export from Switzerland to EU Countries
- Swiss Customs Bonded Warehouse
- Temporary Imports into Switzerland
- Car and Motorcycle Clearance

- Consulting on how to export used cars and motorcycles from Switzerland to Italy and viceversa
- Practical instructions for moving goods into Switzerland
- Customs consulting
- Customs Office in Chiasso
- Customs Office in Stabio/Gaggiolo
- Customs Office in Brissago/Cannobio

LOGISTICS AND WAREHOUSE SERVICES

- Goods storage
- Warehouse management
- Stock & picking services



€30 Millions
2024 turnover



+26.000
shipments



+20.000 Clients
active in Europe



+70.000
custom operations

Highlights

PEOPLE

CORPORATE CULTURE & GOVERNANCE

Our team is the driving force behind our success: a close-knit group working with passion, determination, and a spirit of collaboration. At Cippà Trasporti, we rely on 83 employees—29 women and 54 men.

75% of the courses planned on the company platform are completed each year, ensuring the continuous development of staff skills. This goal reflects our ongoing commitment to training, with the regular introduction of new courses to adapt to industry changes and the professional needs of each team member.



PROSPERITY

Day by day, we strengthen our commitment to innovation by investing in advanced digital tools, new organizational models, and tailor-made consulting strategies.

PLANET



Thanks to the **Greenrouter platform**, we have implemented a system that calculates the CO₂ emissions of all our clients' shipments in real time. This platform collects accurate data on distances travelled, the means of transport used, and their respective fuel consumption, and uses the GLEC method to calculate the carbon footprint associated with each individual transport.

OUR SUSTAINABILITY STRATEGY

[B1]



Our sustainability strategy

Benefit Corporations are companies that, in conducting business activities, pursue one or more purposes of common benefit in addition to the goal of generating profit. They operate responsibly, sustainably, and transparently with regard to individuals, communities, territories and the environment, as well as cultural and social assets, organizations, associations, and other stakeholders.

Being a Benefit Corporation allows a company to define and interpret the civic role of doing business.

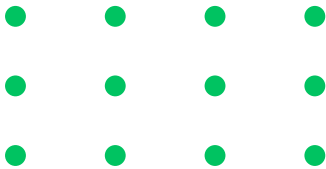
Cippà Trasporti's ongoing commitment to innovation, sustainability, and social responsibility has led the company to reflect on the direction of the impact it aims to generate in society and the world — the path it intends to follow, and the deeper meaning its activities seek to embody within the context to which it belongs.

Specifically, Cippà Trasporti has identified and formally integrated into its Articles of Association the following common benefit objectives as part of its corporate purpose:

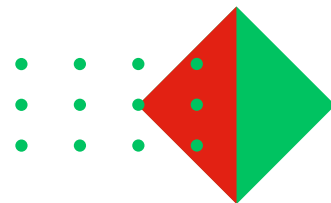
- Organize structured and ongoing training programs at all levels, aimed at enhancing the value of each role's skills, as well as fostering strong relationships and effective communication.
- Create a work environment where care for people, processes, tools, and spaces enables continuous innovation and improvement, generating a balance between people, planet, and prosperity.
- Be open to new generations by promoting synergies and intergenerational exchange, capable of fostering a shared culture focused on individual, team, and performance responsibility.
- Stay connected to the regions where the company operates through welfare projects and social policies that encourage cooperation among individuals, the local community, and its institutions.
- Promote a business culture oriented toward the "common good" in order to develop partnerships aimed at greater sustainability compliance, also through shared policies and actions.

Our standard

This Sustainability Report adopts the voluntary standard for micro, small, and medium-sized unlisted enterprises (VSME) issued by EFRAG, selecting Option B: both the core module and the comprehensive module. Cippà Trasporti does not fall within the scope of the Corporate Sustainability Reporting Directive (CSRD); however, as a Benefit Corporation, it uses this framework as the methodology for its annual impact report.



Purpose Mapping



What is a Purpose Mapping?

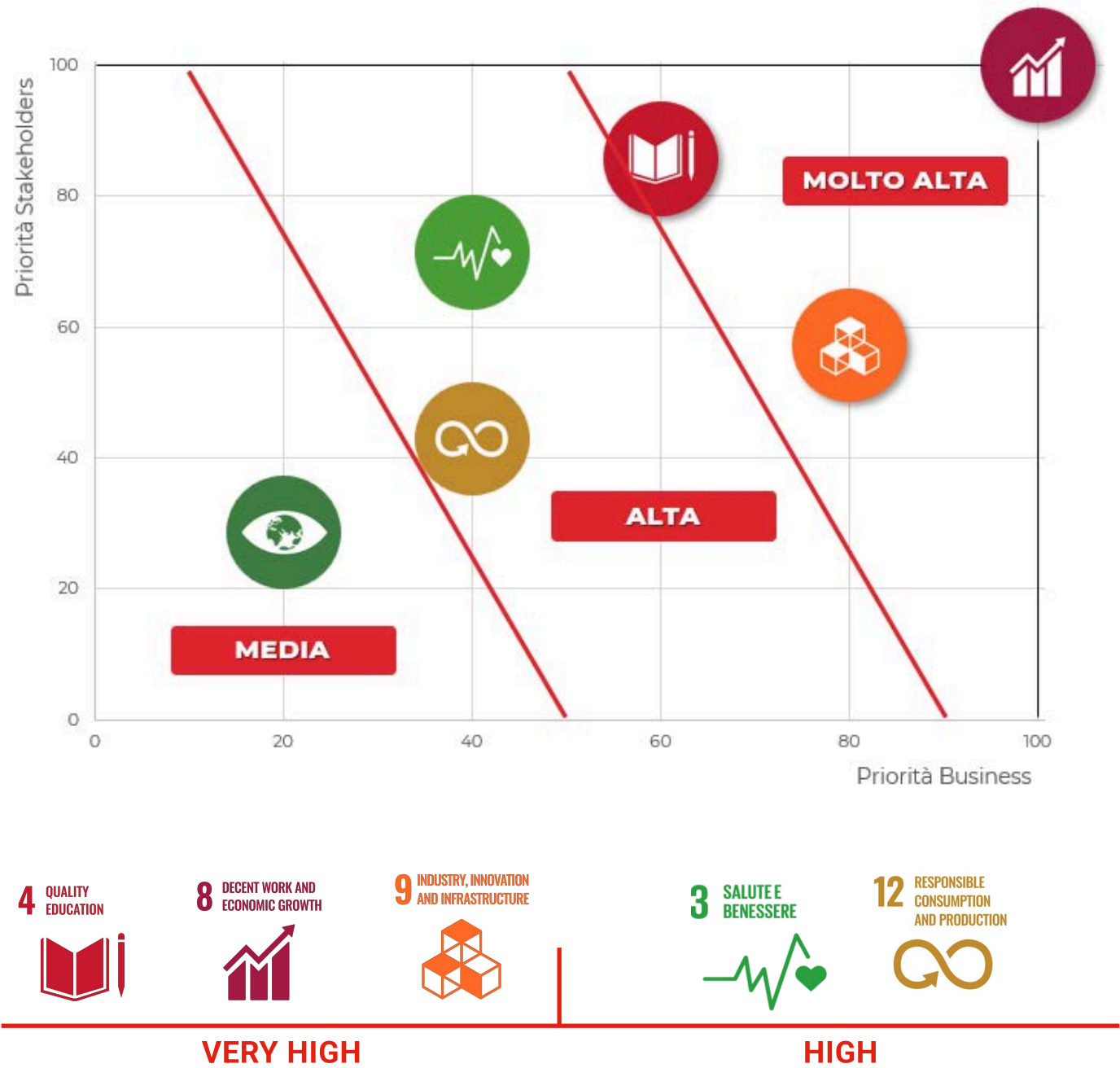
One of the meanings of “purpose” is a goal or reason for being. A company’s purpose is its “why”—the underlying reason it exists, what it believes in, and what it values. With the support of our partner Prosperah, we mapped our company’s values and vision to key sustainability themes, using a globally recognized framework: the United Nations Sustainable Development Goals (UN SDGs) outlined in the 2030 Agenda.

Who did we engage at Cippà Trasporti?

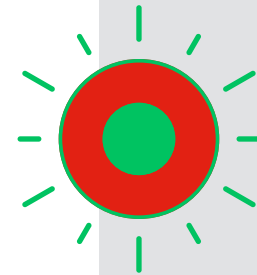
We carried out a stakeholder consultation process, selecting a total of 134 key stakeholders relevant to Cippà Trasporti. We achieved a strong participation rate, with 9 stakeholder groups taking part in the survey and sharing their views with us. Once the stakeholders’ sustainability priorities were identified, we compared them with our own corporate priorities and developed our materiality matrix through the lens of the 2030 Agenda.



Cippà Trasporti's goals out of the 2030 Agenda



Cippà Trasporti's targets out of the 2030 Agenda



SDG 4

VERY HIGH



4.3 Ensure equal access for all women and men to affordable and quality technical, vocational, and tertiary education, including university.

4.4 Substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs, and entrepreneurship.

4.7 Ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship, and appreciation of cultural diversity and of culture's contribution to sustainable development.

SDG 8

VERY HIGH



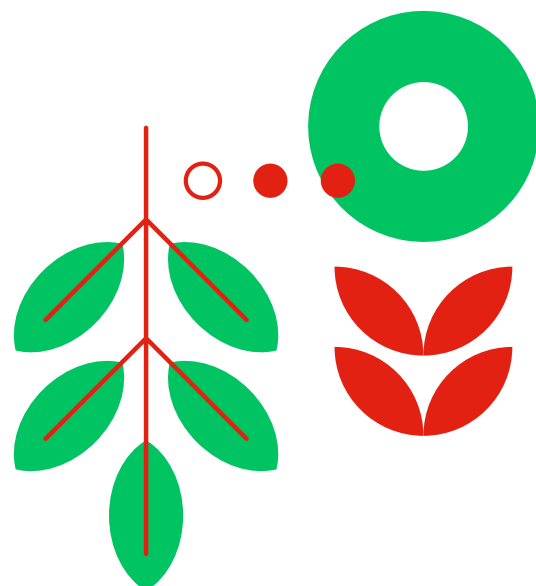
8.1 Support per capita economic growth in accordance with national circumstances.

8.2 Achieve higher levels of economic productivity through diversification, technological upgrading, and innovation.

8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity, and innovation, and encourage the formalization and growth of micro-, small-, and medium-sized enterprises, including through access to financial services.

8.6 Substantially reduce the proportion of youth not in employment, education, or training.

Cippà Trasporti's targets out of the 2030 Agenda





Double materiality analysis

In line with Cippà Trasporti's commitment and considering the company's direct and indirect contribution to the targets of the 2030 Agenda identified through the **Purpose Mapping**, a subsequent assessment was carried out based on the principle of double materiality.

The analysis included the identification of current

impacts, both positive and negative, as well as the assessment of financial impact, taking into account both risks and opportunities.

Each topic was classified according to its level of significance (high, medium, or low), thus providing a clear overview of the strategic priorities for the business.

Sustainability area and sub-topic	Positive current impact	Negative current impact	Financial impact – risks	Financial impact - opportunity
1. ECONOMIC PROSPERITY				
Economic growth	Medium	High	High	High
Decent jobs, entrepreneurship and support for SMEs	High	High	High	High
Research, development and innovation to increase productivity	High	Medium	High	High
2. EDUCATION & TRAINING				
Access to accessible, equitable and quality education (youth and adults)	High	High	High	High
Raising awareness of sustainability (ESG)	High	Medium	Medium	High
Mental health and wellbeing	High	High	Medium	High
3. INNOVATION				
Research, development and innovation to increase productivity	Low	High	High	High
Adopt environmentally friendly technologies and industrial processes	High	High	High	High
Promoting skills for work and business	Medium	High	High	High

Sustainable development of Cippà Trasporti according to the Agenda 2030



PEOPLE

4 QUALITY EDUCATION



3 GOOD HEALTH AND WELL-BEING



8 DECENT WORK AND ECONOMIC GROWTH



9 INDUSTRY, INNOVATION AND INFRASTRUCTURE



12 RESPONSIBLE CONSUMPTION AND PRODUCTION



PROSPERITY

PLANET



What makes you happy in Cippà?

Being able to speak freely, having the opportunity to say and to ask, regardless of what I may get in return; some colleagues are not just coworkers, but friends.

| Employee |

I had dreamed of working at Cippà ever since I first came to know the company as a correspondent nearly 20 years ago. [...] What I love most about this company — something I've never found anywhere else — is the importance it places on every single individual. Here, you're not just a number! That's what I cherish the most: not only being part of something that sees you and values you, but being an ACTIVE part of it!

| Employee |

What makes me happy is the sense of belonging I've built over these 20 years. Cippà is not just a workplace — it's an environment where I feel valued both professionally and personally. The attention given to employee well-being, the commitment to green initiatives, and the continuous improvement of the work environment truly make a difference.

| Employee |

The opportunity to express and apply one's professional skills and strengths.

| Employee |

CORPORATE CULTURE & GOVERNANCE

[B1; B10; B8; B2; C5; C6; C7; C9]

CIPPÀ TRASPORTI 
The Winning Move
www.cippatrasporti.ch



Our identity

Our Purpose Statement captures this philosophy: to be dynamic, to be movement, in constant expansion. To unite wisdom and innovation, and to find balance between preservation and transformation.

We're energy, we're evolution. We're sparkling.

The culture of Cippà Trasporti is the beating heart of our identity. We define ourselves through dynamism, continuous movement, and the ability to constantly evolve.

Our essence lies in the balance between tradition and innovation, between experience and creativity. We believe that true progress comes from the union of wisdom and change, while always keeping alive the spark that drives us to look ahead. These principles guide every decision and every action we take, creating an environment where talent can thrive freely and innovation becomes the engine of growth.

Our Mission:

"ALWAYS find the solution"

Our Vision:

"Transport the future"

Our Values:

"Passion, respect, courage, innovation, care about details and about clients' needs".

Attention to detail and a commitment to meeting every customer's needs are essential elements in every shipment we handle.

This is why we believe it is fundamental to clearly communicate our vision, mission, and company values — so that every member of our team, as well as our partners and clients, understands our direction and goals.

Our vision and mission come to life each day through concrete, measurable actions.

Every strategic and operational decision is guided by our values, which are embedded in our decision-making processes as fundamental pillars.

3 GOOD HEALTH
AND WELL-BEING



4 QUALITY
EDUCATION



8 DECENT WORK AND
ECONOMIC GROWTH



9 INDUSTRY, INNOVATION
AND INFRASTRUCTURE



12 RESPONSIBLE
CONSUMPTION
AND PRODUCTION



To ensure that all team members are aligned with these principles, we adopt specific KPIs tied to our strategy, which reflect and promote the daily application of our values.





Our team in 2024

A successful company is built on a united team, where collaboration, trust, and mutual support turn every challenge into an opportunity. Our team is the driving force behind our progress: a close-knit group working with passion and determination, valuing each individual's skills. Together, we face every challenge, support one another, and share a deep enthusiasm for our work. It is this spirit that allows us to keep growing and achieving new milestones.



At Cippà Trasporti, we are proud to count a total of 83 team members, including 77 permanent employees, 1 intern, and 5 under apprenticeship contracts. Among them, 5 individuals (6%) are part of the top management team.



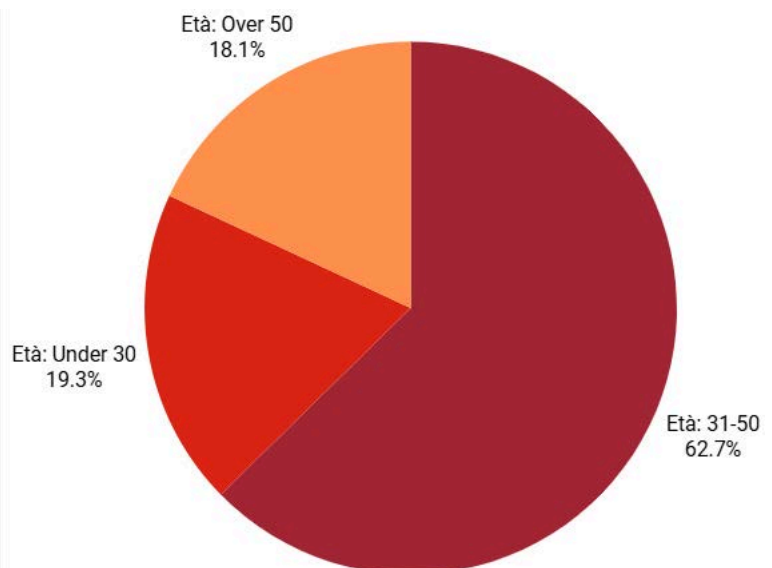


STAFF REGISTRY	2024
Permanent employees	77
out of which men	48
of which woman	29
Interns / Apprenticeship contract employees	6
of which man	6
of which woman	0
Total Cippà Trasporti	83

The average age of our team is well balanced, standing at approximately 38.6 years. The majority of our workforce (63%) is between 30 and 50 years old, ensuring a strong mix of experience and dynamism. Meanwhile, 18% of our employees are under 30, bringing freshness and innovation, while 19% are over 50, offering stability and valuable, time-earned expertise.

This generational diversity is a true asset, fostering continuous exchange of knowledge and perspectives that help shape our future.

INTERNAL STAFF BY AGE GROUP	NO. OF EMPLOYEES IN 2024
Under 30	15
31-50	52
Over 50	16
Average age	38,6



3 GOOD HEALTH
AND WELL-BEING



4 QUALITY
EDUCATION



8 DECENT WORK AND
ECONOMIC GROWTH



9 INDUSTRY, INNOVATION
AND INFRASTRUCTURE



12 RESPONSIBLE
CONSUMPTION
AND PRODUCTION



Our team is a true reflection of the company's deep-rooted presence in the Swiss region, while also embracing professionals from diverse cultural backgrounds. The presence of both Swiss and Italian team members enriches our work environment, fostering continuous dialogue between complementary experiences. This blend, combined with our strong local identity, allows us to operate with an international outlook without losing touch with the economic and social fabric in which our roots lie — and toward which we direct our daily commitment.





Onboarding e new resources

Effective onboarding of new team members at Cippà Trasporti is essential to ensure that every newcomer is fully integrated and prepared to contribute to our shared goals. This process not only enhances productivity but also strengthens team morale and cohesion.

In 2024, we implemented a meticulously structured onboarding process for all new hires, with the goal of effectively integrating new team members from their very first day and ensuring they are well-informed and ready to contribute to the company's success.

The process includes sharing a detailed organizational chart and company structure, allowing newcomers to clearly understand their role within the organization and identify key points of contact.

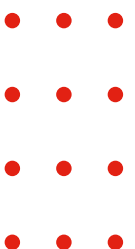
We also provide an overview of company best practices to ensure all employees are aligned with our operational and ethical standards.

For the first two weeks, we also prepared a detailed schedule that includes specific tasks to be completed, working hours, and the contact information of the designated point of reference, all designed to ensure a smooth and productive transition.

Additionally, we provided an informational handbook on GDPR and the Swiss Federal Act on Data Protection (LPD), followed by a learning assessment to verify understanding and retention. This reinforces our ongoing commitment to safeguarding both corporate and personal data.

These tools and resources are designed to establish a strong foundation for new team members and support their continuous development within the company.

The arrival of new talent plays a significant role in our growth, bringing fresh perspectives and energy that enrich our work environment and enhance our ability to innovate and respond effectively to market challenges.





Throughout 2024, five new team members joined our company:

- 1 person joined through an internship,
- 2 were hired through apprenticeships (after completing a short trial internship of two to three days, part of a program offered to a total of 10 young candidates interested in apprenticeship roles),
- and 2 were directly assigned to the Customer Service department.

These hires reflect our commitment to strengthening key teams in order to enhance the quality of service we provide to our customers.

On the other hand, we recorded three employee departures in 2024: one dismissal for just cause, one voluntary resignation, and one non-renewal of an internship.

The average length of active employment contracts with our team members is 10 years. This reflects a remarkable level of stability and long-term commitment from both the employees and the company, indicating strong mutual trust and a solid work environment where individuals can grow professionally and make meaningful contributions to the company's goals over time.



Resources INCOMING and OUTGOING at Cippà Trasporti 2024	N°	Reason
HIRED	5	Expansion of the workforce
TERMINATED	3	1 for end of internship contract, 1 for voluntary resignation, 1 fired for just cause



Agile governance: the Bamboo model for a flexible future

Cippà Trasporti is a group composed of two distinct legal entities:

- Cippà Trasporti S.r.l. S.B., headquartered in Como 22100, at Via Mentana 1, Italy
- Cippà Trasporti SA, located at Via M. Comacini 7, 6830 Chiasso, Switzerland

Our leadership steers the company with a hands-on and informed approach, fostering growth and innovation through strategic and inclusive decision-making. At Cippà Trasporti, the composition and diversity of our governance, management, and oversight bodies reflect a well-balanced mix of internal stakeholders and external members, showcasing a governance model that is inclusive and open to outside perspectives.

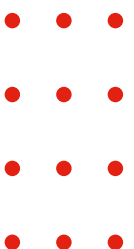
The Board of Directors (BoD) is composed of **Roberta Cippà Cavadini**, the company's owner, along with **Bruno Paniale** and **Fabio De Martino**, both external to the organization and serving in non-executive roles. Their presence brings valuable outside perspectives and specialized expertise to the board.

In parallel, the organization adopts a "BAMBOO" model—comparable to an executive leadership team—entirely composed of executive members. This model is characterized by a circular, resilient, and flexible structure, much like bamboo itself.

The bamboo model promotes resilience and adaptability, encouraging cross-functional collaboration over rigid, top-down hierarchies, which are typically represented by the more traditional "oak tree" model.

Key figures within this structure include:

- **Angelo Betto**, Chief Executive Officer (CEO)
- **Silvia Parmigiani**, Head of Human Resources (HRO)
- **Fabrizio Panzeri**, Head of ICT
- **Matteo Seneca**, Head of Sales
- **Stefania Ronchi**, Head of Administration and Finance
- **Alessandro Monti**, Head of Operations
- **Maikol Soares**, Head of Web and Marketing





The average tenure of the members of the “BAMBOO” team is approximately 12.4 years. This reflects a high level of experience and dedication within the leadership group, demonstrating not only the stability of our organization but also their strong commitment to the company’s mission and their indispensable contribution to its continued success.



The governance, management, and oversight bodies play a crucial role in monitoring procedures related to risk management, as well as the impacts and opportunities linked to sustainability.

Each division within Cippà Trasporti is led by a dedicated manager, and all managers are part of the BAMBOO team. This approach ensures that leadership in every department is directly involved in decision-making and actively engaged in shaping and implementing sustainability policies.

For further details on the company’s organizational structure and how governance is committed to anti-corruption practices and the protection of legality, please refer to the Appendix of this document.





Sharing and participating

Active participation and effective communication are fundamental pillars of our company, as they foster a collaborative work environment where ideas and information flow freely. This openness contributes to collective success and individual growth alike.

At Cippà Trasporti, we firmly believe in the importance of recognizing and celebrating achievements together.

In 2024, this spirit of involvement was reflected in departmental and company-wide meetings, during which business results and key figures were shared openly and transparently.

This communication approach, which has been in place for over 10 years, aims to keep all team members informed about the company's performance and aware of the results achieved. In doing so, it strengthens each employee's sense of belonging and motivation.

In 2024, Cippà Trasporti implemented a range of approaches to measure and enhance employee engagement, using multiple methods to gather feedback and assess the team's overall level of involvement:

1. Sustainability Surveys:

We consider active listening a cornerstone of human resource management. In addition to creating frequent informal opportunities for dialogue, we integrated a question into the Purpose Mapping survey focused on the Employee Net Promoter Score (eNPS). This allowed us to quantitatively measure employee satisfaction within Cippà Trasporti. Moreover, the survey offered each team member the opportunity to leave anonymous open-ended comments and feedback. Collecting this input enabled us to reflect on our strengths and identify areas for improvement—supporting our ongoing journey of growth and development.



***eNPS 2024 = 27,1**

*Data based on responses from 70 team members. A score between 11 and 30 is firmly in the positive range, close to the level of excellence.



2. Engagement KPIs:

At the start of each year, every employee receives specific KPIs set by the organization, along with one KPI chosen personally by the employee. A mid-year review meeting is scheduled, during which employees are invited to complete a self-assessment, which is then discussed with their direct supervisor. The same process is repeated at the end of the year. This approach enables a thorough reflection on achievements and areas requiring further focus. Through this method, the company can assess whether current skills are sufficient to meet the challenges of sustainability or whether additional training or the involvement of external experts is needed.

3. 1:1 Feedback and Informal Meetings:

To ensure open and continuous communication, we organized individual meetings and informal gatherings where employees were encouraged to freely share their opinions, concerns, and ideas.

4. Manager Availability:

Managers were made widely accessible to discuss any issues with team members, providing support and active listening to foster a positive and inclusive work environment.

5. Surveys:

In addition to the Purpose Mapping initiative, we conducted additional surveys to explore various areas of interest and concern within the organization.





We also placed particular emphasis on team-building activities in 2024, aiming to strengthen cohesion and the sense of belonging among employees through two key initiatives: the Apprentice Project and the Forward to the Future program.

-The Apprentice Project engaged the younger members of our team in a terrarium-building evening — an activity that combined creativity with environmental awareness.

This event took place in an informal setting at a local venue and began with an aperitif, creating a relaxed and collaborative atmosphere.

The terrarium activity was supported by *Pro Juventute*, an external association that provided resources and guidance, making the experience both educational and enjoyable for the apprentices.

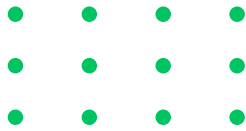
In parallel, we launched the Forward to the Future program, targeting a select group of 9 to 13 people, including all members of the BAMBOO leadership team and department heads..

This program focused on the company's strategy and future direction, offering participants the opportunity to step away from daily operations and concentrate on long-term visions and strategic goals.

Sessions were held outside regular working hours at the C-SCHOOL training room, ensuring that participants could fully engage in the process without distractions.

These team-building activities had a significant impact—not only by enhancing individual skills but also by strengthening the company culture, with a strong emphasis on collaboration, innovation, and sustainability.

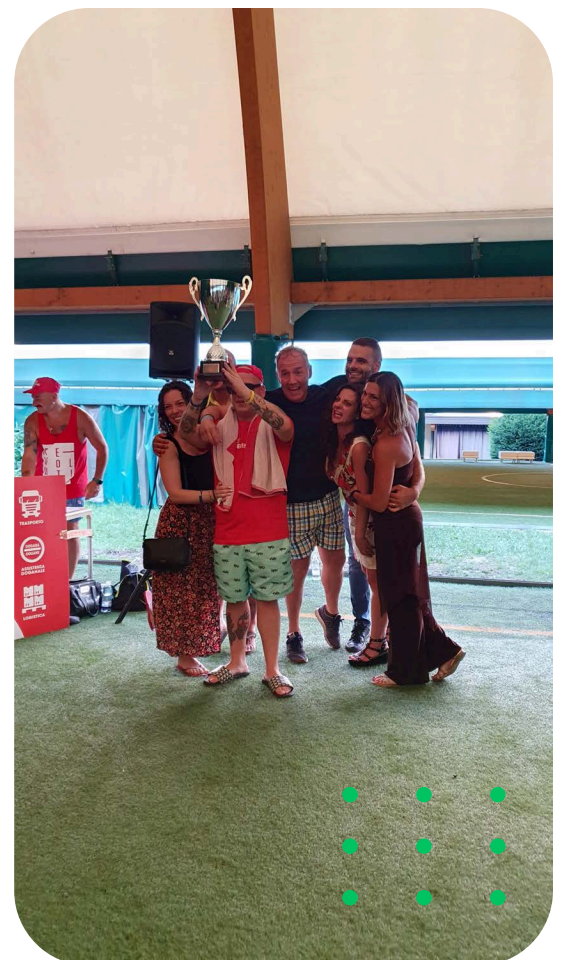




In addition, C-Day represents another crucial moment of corporate sharing. It is a team-building day organised every year in the summer, in mid-July or August. The 2024 event took place in the picturesque Casiglio castle, transforming its grounds into an engaging summer party not only for employees but also for their families.

Throughout 2024, we also placed significant emphasis on enhancing spaces dedicated to employee socialization, enriching company life with moments of sharing and relaxation that strengthen the sense of community and belonging.

One of the main social hubs is the new Break Area, located in a bright, open apartment within the company building, yet separate from the executive floors to provide a more informal and relaxed atmosphere. This open-space area is equipped with large tables and a fully furnished kitchen, allowing employees to organize lunches, dinners, or simple coffee breaks. It has quickly become a central gathering place for relaxation and social interaction during the workday.





During C-Day, the atmosphere is enlivened by live music, creating a unique and popular experience.

The organisation of this event is taken care of by an in-house team, with support from the municipality, and takes place on Fridays to respect the participants' free weekend time.

Equally important was the celebration of the "Light of Peace", an event that has lit up the Christmas season for fifteen years.

This tradition originates from a scout movement, which carries a flame from Jerusalem to various points around the world, including Lugano, Switzerland.

From there, the flame is brought to the Cippà Trasporti headquarters, where employees, clients, and passersby are invited to light their own candles from the covered candelabrum provided for the occasion.

The event is enriched with mulled wine, panettone, and music, creating a festive and heartwarming moment of togetherness that further strengthens the bonds within the company and with the local community.

As with C-Day, a dedicated internal team handles all organizational aspects of the event—from preparing the food to setting up the tables provided by the municipality.



3 GOOD HEALTH
AND WELL-BEING



4 QUALITY
EDUCATION



8 DECENT WORK AND
ECONOMIC GROWTH



9 INDUSTRY, INNOVATION
AND INFRASTRUCTURE



12 RESPONSIBLE
CONSUMPTION
AND PRODUCTION



Cippà Trasporti actively encourages the development of both human and professional relationships among its team members, recognizing the importance of meaningful connections in the workplace. The events organized by the company are not only opportunities to socialize and enjoy time together, but also meaningful moments where each employee can feel part of a community that values its people and celebrates its strong ties to the local area.



PEOPLE

[B9; B10; B2]





Investing on talents through training

Continuous training at Cippà Trasporti is essential to ensure that every team member not only keeps their skills up to date, but also to foster innovation and drive the ongoing improvement of the organization's overall performance.

The training of our employees is a core element of Cippà Trasporti's philosophy.

From the very beginning, management has recognized the importance of investing in continuous learning, driven by the belief that knowledge is the engine of progress and the foundation of our corporate know-how.

In a rapidly evolving environment, training our staff is not just a strategic choice — it is a vital necessity for staying competitive, transforming positive energy into concrete goals and fresh motivation.

When it comes to employee involvement in selecting training and development courses, we adopt a participatory approach: our team members are encouraged to express their learning needs and interests, actively contributing to the definition of the training plan.

This process not only ensures that the training content is relevant and up to date with industry demands and individual roles, but also strengthens team engagement, as employees feel directly involved in shaping their own professional growth and development.

The responsibility for this training plan lies with the Head of Human Resources, who oversees its design and ongoing updates. The entire process is documented through a system that includes both a forward-looking schedule and a post-training summary of completed activities. This allows us to monitor the effectiveness and suitability of training initiatives in relation to both organizational and individual needs.



In addition, one of the key performance indicators (KPIs) related to training sets the goal that at least 75% of the courses planned and available on the dedicated company platform must be completed each year.

This objective helps ensure a consistent commitment to updating and enhancing staff competencies, with the introduction of new courses each year to dynamically address evolving industry trends and company needs.

In 2024, we invested in a broad and diversified training program, dedicating between 1,000 and 2,000 hours annually to the professional development of our 83 employees.

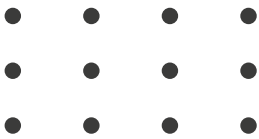
This range in time allocation reflects the flexibility of our training plan, designed to meet the needs of the organization as a whole as well as those of specific roles or individuals. The training program covered a wide variety of topics, divided into hard skills and soft skills, including:

Hard Skills

- **Language Courses:** Designed to enhance linguistic skills, which are essential in an international context. These courses were delivered by OltreLingua and SpedlogSwiss.
- **Artificial Intelligence and ChatGPT Course:** Focused on staying up to date with technological advancements and improving efficiency through automation.
- **C-SCHOOL E-learning Platform:** Available to all employees, including apprentices and new hires, this platform supports the development of technical, cross-functional, and strategic skills. It also offers training sessions led by various internal roles, covering company values, tools, sustainability topics, best practices, and the different roles within the organization.
- **Forum Business World:** Events and workshops aimed at exploring trends and innovations in the business world.



Soft Skills



- **Authentic Leadership Course:** Designed to develop effective leadership and management skills, this course targeted the organization’s managers and team leaders.
- **NextGen Program:** Aimed at young talents, particularly those under 25, to prepare them for roles with greater responsibility and leadership potential.
- **C-Connettiamo:** Tailored for employees under 30, this initiative gave them the opportunity to design and lead new projects and initiatives, making a significant contribution to corporate innovation. Participants also took on speaking roles during company-wide meetings, sharing their newly acquired skills and perspectives with the broader organization.
- **Coaching Paths:** Personalized coaching sessions aimed at improving individual performance and personal management, delivered by external professionals and organizations such as Devup, Tessa, and Antonello Usai.
- **Academy:** Open to the entire organization, this initiative enabled employees to design and deliver their own training sessions and materials within the C-SCHOOL platform, turning them into internal trainers.
- **Sociocracy Training:** Focused on a governance model that fosters shared decision-making and collective responsibility across teams.

WOBI – World Business Forum: Global leader in business content, inspiring management growth.

Training was delivered in a variety of formats, including in-person sessions, online courses, and e-learning, ensuring both accessibility and flexibility for all team members—regardless of gender. Notably, we observed a higher level of engagement among our female employees, reflecting their strong interest in personal and professional development..

Gender	Average number of training hours
Women	52
Man	28
Total employees	18

Budget 2024(CHF/EUR)	% Used
224.509, 48 CHF (208,793.82 EUR)	94



In 2024, 22% of Cippà Trasporti employees took part in training programs specifically aimed at supporting their career development.

This reflects our strong commitment to nurturing the professional ambitions of our people by offering training opportunities that not only enhance technical and interpersonal skills, but are also closely aligned with individual growth paths and future aspirations. For example, in 2024 we celebrated several key internal promotions, including the appointment of a new Head of Administration and a new Head of Human Resources (HRO).

This approach is vital for motivating employees and maintaining a dynamic work environment where talent is continuously developed and recognized—ensuring that Cippà Trasporti remains well-prepared to effectively meet the challenges of an evolving market.

Health and safety at work statistics	2024
Deaths due to work-related injuries and illnesses	0
Workplace injuries	0
Occupational diseases	0
Days lost due to work-related injuries	0

Indeed, in 2024, our approach to safety training underwent a significant evolution compared to previous years. For instance, at our Italian entity, Cippà Trasporti S.r.l., we saw strong participation in courses delivered by MCQ, our safety consultant. These sessions focused on critical topics such as first aid and the proper use of equipment, reinforcing our commitment to creating a safe and well-prepared working environment.





Equal Opportunities and Business Ethics



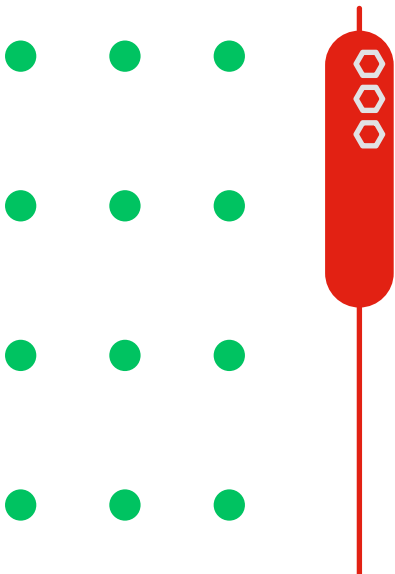
Our commitment to equal opportunities is essential to ensuring that all employees have fair access to resources, training, and career advancement. This fosters an inclusive work environment that respects and values the diversity of each individual.

Currently, we do not have formally written internal policies on topics such as discrimination or whistleblowing; however, these issues are regularly addressed and integrated into our business practices through various informal initiatives.

During KPI evaluation meetings with managers, issues related to discrimination and other human resources topics are regularly discussed, ensuring that these important matters are addressed within the context of employee performance and development.

Additionally, dedicated training sessions—such as those focused on giving effective feedback—serve as platforms for exploring topics of diversity and inclusion. These sessions are essential for raising awareness among team members and for embedding principles of equity and mutual respect into everyday interactions.

Our ongoing commitment to these values was reflected in 2024 by the absence of any complaints or incidents related to discrimination—a milestone we are proud of, as it reinforces the strong sense of unity and belonging at Cippà Trasporti.





Number of complaints filed through active channels in 2024	
Cippà Trasporti	0 reports received

Looking ahead—and considering the departure of certain team members between late 2023 and early 2024—we are actively planning to welcome new talent. Our recruitment priorities will focus on the commercial area as well as the production and structural assembly departments, in order to continue supporting the company’s growth and development.

We are also committed to providing a range of insurance and pension benefits that go beyond the basic Swiss legal requirements, ensuring greater security and support for our employees.

1. **Supplementary Insurance:**
All employees benefit from supplementary accident insurance and income loss insurance in the event of illness. While these coverages are optional in Switzerland, Cippà Trasporti provides them to offer enhanced protection that goes beyond the standard level of coverage.
2. **Occupational Pension Plan (LPP):**
Compared to the Italian Trattamento di Fine Rapporto (TFR), the Swiss LPP occupational pension scheme is managed with conditions that exceed the Swiss legal minimum. This ensures employees receive more favorable terms for their long-term financial security and retirement.





3. Parental Leave:

In compliance with Swiss regulations, Cippà Trasporti offers two weeks of maternity leave, reaffirming our strong commitment to supporting parents during some of the most important moments in family life. Regarding leave for child-related needs, we adopt a flexible approach: rather than enforcing a rigid policy, we assess each situation individually and provide personalized solutions—such as remote working days—to support the well-being of both our employees and their families.

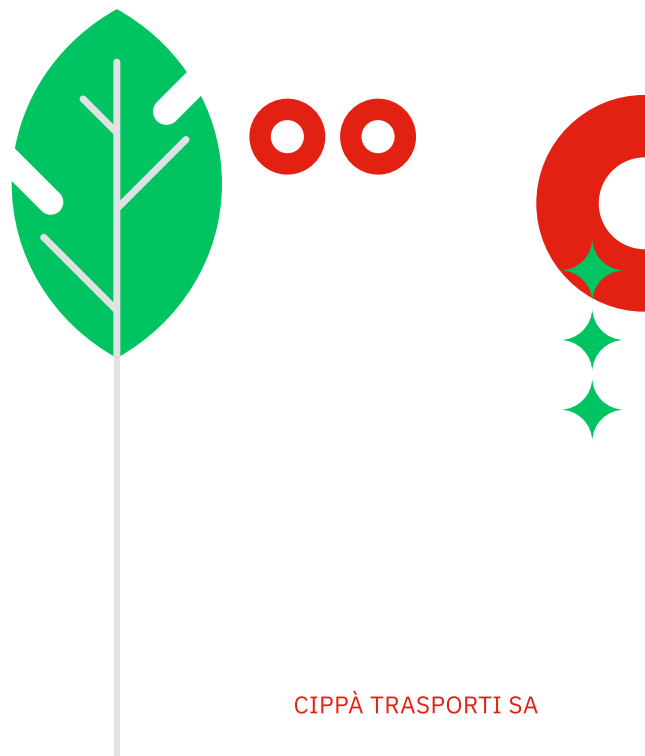
This flexibility reflects the company's dedication to work-life balance and highlights our commitment to fostering an inclusive and supportive work environment.

In numerical terms, one employee was granted family-related leave during the year.

1. Retirement:

While there is no specific early retirement plan in place, retirement at Cippà Trasporti is managed in full compliance with Swiss regulations, ensuring that employees' pension rights are respected and upheld.

This approach to social security and retirement planning contributes to a strong sense of stability and trust within the organization. Although there were no employees with disabilities in 2024, we remain fully attentive and prepared to support diverse needs that may arise in the future.

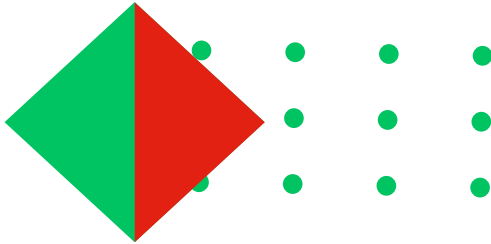
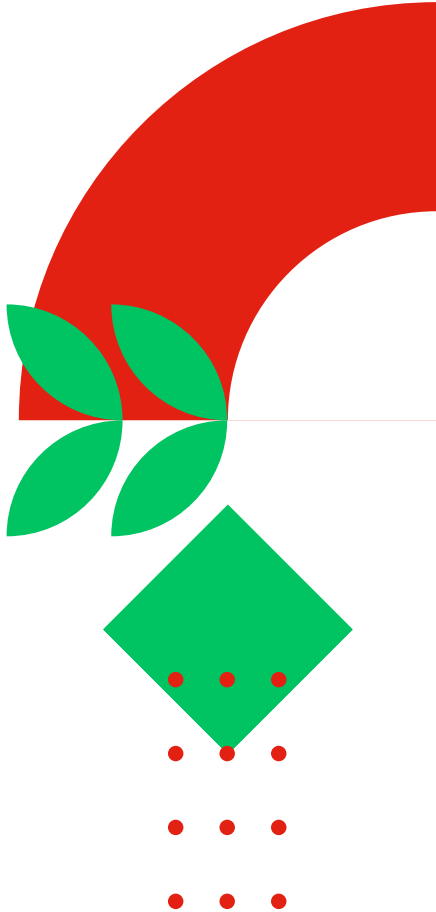




The following table underscores our ongoing commitment to creating a work environment that values and protects our employees::

Indicatore	2024
Amount of fines, penalties, and compensation payments for damages resulting from violations of social factors and human rights	0
Number of serious human rights issues and incidents (child labor, forced labor, human trafficking, discrimination)	0
Disclosure of the status of incidents and/or complaints and the actions taken.	0

In 2024, we also ensured that all collaborators—both employees and non-employees—were compensated fairly in line with industry benchmarks. Specifically, wages were regulated according to the Normal Employment Contract for Freight Forwarders, in compliance with Swiss minimum wage regulations.



If you were an artist, how would you represent Cippà?

I would draw a repeated sinusoidal curve, with pronounced peaks and troughs.

| Employee |

I would also depict Cippà as a mighty tree with deep, strong roots representing its history and core values. The branches would stretch outward in all directions, symbolizing growth, innovation, and the pursuit of new opportunities. The evergreen leaves would stand for its unwavering commitment to sustainability and people's well-being.

| Employee |

In a conversation with my manager and HR, I once described my department as a garden, full of diverse plants, each with different characteristics, needs, and potential. So ultimately, I would illustrate Cippà as a vast and thriving garden, rich with a variety of flowers and plants, each contributing to the beauty and balance of the whole.

| Arianna |

Wanderer above the Sea of Fog - Caspar David Friedrich

| Employee |

PROSPERITY

[B1; B2; C1; C2]





Business growth and development

We recognize the importance of distributing the value generated through our activities to our stakeholders—those who, in various ways, both directly and indirectly, have contributed to its creation.

The analysis of the economic value generated and distributed highlights the flow of resources produced by the company and allocated to its employees, suppliers, shareholders and financiers, public administration, and the community, as well as the portion retained by the company for self-financing purposes.



Cippà Trasporti
generated a production
value of:

More than
30 million €



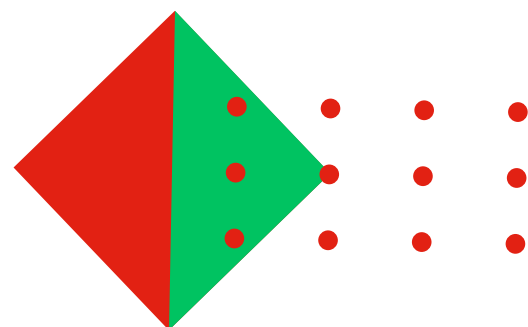
In the three-year period 2022-2024, we maintained an overall stable economic performance for both the S.r.l. and the SA.

Given the international geo-political scenario and the downturn in economies traditionally driving the transport sector, 2024 was a year that required us to take special care in assessing business opportunities and managing the relationship with our transport suppliers to ensure a fair and sustainable balance of value generated between supply and demand.

The year, therefore, represented a phase of consolidation, characterised by careful management and oriented towards operational continuity, confirming the solidity of our business model and the ability to ensure reliability and stability over time.

The prosperity of our business chain is based on our ability to create value at every stage of the logistics and transport process. Our main role is to act as an efficient intermediary, ensuring an optimised and high-performance workflow for our customers.

Our activity is developed through four fundamental phases: customer acquisition, planning and organisation of operations, shipment execution and after-sales service.





An integrated and responsible logistics ecosystem

Our value chain is built on efficiency, transparency, and collaboration across the entire ecosystem. Every phase—from supplier selection to final delivery—is designed to generate value, reduce inefficiencies, and ensure regulatory compliance. Reliability and competitiveness are the cornerstones of our work: we continuously monitor our services to minimize delays and optimize costs and processes.

We operate in complex sectors such as manufacturing, engineering, automotive, and industry, providing advanced logistics solutions that support our clients’ growth with efficiency and safety.

The quality of our service is reflected in customer satisfaction: in 2024, our Net Promoter Score (NPS) reached **48.6** (value within the Very Good score range)*.

*NPS values:
>0: Evaluate improvement actions
0-10 Acceptable
11-30 Positive
30-70 Very Good
>70 Excellent

Our network spans across Europe—a strategic market for our expansion. Over the past year, we managed 20,993 clients, with Switzerland continuing to serve as a crucial hub for international flows: 60% of shipments were directed toward the European Union, while the remaining 40% were bound for Italy.

Although we do not yet have a formal policy in place, we are actively developing a plan to integrate sustainability criteria into supplier contracts. Suppliers are evaluated using a ranking sheet that considers operational, financial, environmental, and social factors, ensuring transparency and fairness in our partnerships.

Indicator	2024
Average payment time	60 days end of month (within 10 days of the due date)
Payments are made according to the established contractual terms	100%
Legal proceedings for payment delays	No ongoing legal proceedings related to payment delays. Our payment practices are transparent and comply with contractual agreements.



Innovative Routes: Innovation as a Strategic Compass

In 2024, innovation was the primary driver of our evolution, leading a strategic transformation aimed at building an integrated, sustainable, and value-driven logistics system.

We have invested in advanced digital tools, new organizational models, and tailored consulting strategies, with the goal of evolving from mere service providers to true strategic partners for our clients. This personalized approach has enabled us to effectively address the specific needs of each stakeholder, enhancing both efficiency and competitiveness in the international transport sector.

Among the key initiatives introduced were the creation of internal Business Units to promote knowledge transfer, the strengthening of our digital infrastructure to boost operational efficiency, and the adoption of an emissions calculation software to support our environmental sustainability efforts.

In 2024, we also invested in advanced marketing strategies and new digital tools to enhance operational efficiency and strengthen customer relationships.

To support internal innovation, we launched the C-School platform, offering 40 courses covering technical skills, soft skills, and hard skills. Initiatives such as the C-Star project and the Next Gen program created valuable spaces for idea-sharing and professional development, reinforcing the company's strategic vision.

We also introduced the C-Store, a network that facilitates interaction between clients and stakeholders, fostering high-value commercial synergies.

Additionally, in 2024, we took part in major industry events such as Greenlogistics Padova, Breakbulk Rotterdam, Bangkok ALN, and Transpotec Logitec Milano City, further expanding our presence and influence in the logistics sector.



innovation has been the driving force behind our growth, fueled by new technologies and continuous training. it has prepared us to face future challenges with a strategic and sustainable approach, ensuring that we remain agile, resilient, and aligned with the evolving needs of our industry and stakeholders.

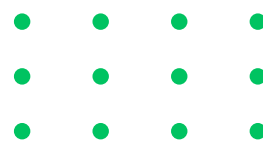


C-STARS
concorso delle Idee



Area of intervention	Implemented project	Description
Marketing and Digitalization	Integration of Big Data and AI for marketing and communication	Advanced analysis of international markets through Big Data and AI, improving segmentation and the creation of targeted campaigns. The data has been shared with the marketing, sales, and management teams.
	Automation of PPC (Pay-Per-Click) campaigns with Business Central CRM	Connection between advertising performance and CRM to improve conversion tracking, optimize the budget, and increase the profitability of ads.
	Marketing based on Personalization and Predictive Analytics	Introduction of predictive tools to anticipate customer needs and personalize transportation offers, improving engagement and making the customer experience smoother and more effective.
	Expansion of Brand Awareness with strategic content	Strengthening our presence on LinkedIn with targeted posts, case studies, and white papers to consolidate our leadership in the transportation and logistics sector.
	Collaborations and training in digital marketing	Partnership with SpedLogSwiss Ticino Section for networking and training events on digitalization in transportation. Participation in the Digital Strategies Academy to test new strategies.
Health and Safety	Improvement of air quality in company premises	Introduction of the air recycling system in the two rooms with the highest density of people, improving employee well-being.
Innovation in Processes and Organizational Models	Creation of the Project HRO department	Merger of the exceptional division with the sea and air division to optimize the management of complex projects in the transportation sector.





Caring for our community

Our presence in the region is reflected through active involvement in initiatives that strengthen the sense of belonging and collaboration within our industry.

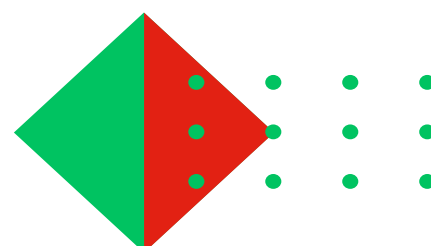
Thanks to our membership in a trade association, we regularly take part in recreational events such as bowling nights, karaoke sessions, and themed dinners. These moments of leisure serve as valuable opportunities to build positive synergies, encouraging dialogue and exchange among professionals who “speak the same language.”

Beyond the social aspect, these initiatives foster the development of shared solutions and unexpected collaborations, contributing to professional growth and the strengthening of our network.

We also collaborate actively with Pro Juventute, a Swiss association that supports companies in their apprenticeship programs, helping to cultivate the next generation of skilled professionals.

As part of this collaboration, we organized a special dinner where all apprentices, together with their trainers, had the opportunity to take part in a creative and educational activity: building a terrarium.

This event served not only as a moment of connection and community, but also as an opportunity to strengthen the bond between apprentices and their mentors—encouraging team spirit, personal growth, and professional development.



How do you picture Cippà in 10 years?

I imagine it as even more innovative and sustainability-focused, with new solutions that promote employee well-being and a strong commitment to environmental responsibility. I see a company that continues to grow while staying true to its values—remaining a point of reference for those like me who choose, every day, to be part of it with pride and passion.

| Employee |

More skilled, more cutting-edge, more sustainable.

| Employee |

Increasingly specialized in areas that demand a high level of professionalism.

| Employee |

Like a repeated sinusoidal curve—but with very small amplitudes, approaching zero.

| Employee |

PLANET

[B3; B4; B5; B6; B7; C3; C2]



Environmental Protection with Cippà Trasporti

Driven by our unique identity, we have chosen to pursue not only profit but also common benefit objectives. In line with this commitment, we have adopted, implemented, and maintained an environmental management system in accordance with the international standard UNI EN ISO 14001:2015. Our goal is to actively promote the protection and preservation of the environment, with particular attention to managing emergency situations—such as incidents involving the spillage of pollutants during transport operations.

To mitigate the environmental impact of potential accidental spills during transportation, we have implemented specific actions:

1. Supplier Training:

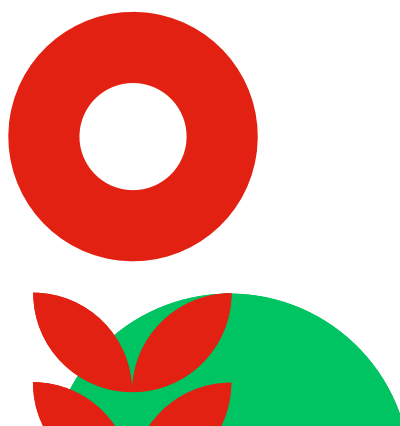
We have invested in the training of suppliers involved in our transportation infrastructure, equipping them with the necessary skills to effectively manage hazardous substance spills.

This training covers emergency response procedures, the proper use of absorbent materials, and techniques for spill containment and removal.

2. Informational Communication to Carriers:

We have sent detailed communications to carriers with higher volumes of operations, clearly outlining the measures to be taken in the event of liquid leakage.

These communications include step-by-step instructions on how to respond promptly to spills in order to minimize environmental impact and ensure the safety of all parties involved.





We have also implemented a dedicated system to strengthen road safety through the evaluation and ranking of our transport suppliers.

This system enables us to monitor and report incidents involving transport providers. In the event of an incident, the supplier involved may receive a negative rating, thereby encouraging continuous improvement in road safety practices.

This approach not only helps us maintain high safety standards across our operations but also contributes to a safer road environment for the wider community.

We remain committed to ensuring that road safety continues to be a core priority in our broader commitment to sustainability and corporate social responsibility.



Energy consumption

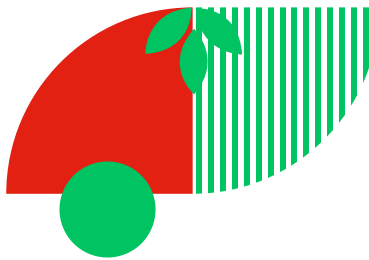
Our energy consumption primarily relates to electricity used for electronic equipment, lighting, winter heating, and summer air conditioning at our facilities, as well as fuel consumption by company vehicles.

Currently, we do not have a formal monitoring system for our vehicle fleet, as we own only one company vehicle. However, we track fuel usage through the Eni fuel card, which allows us to maintain a basic level of control over operating costs and the environmental impact of our transportation activities..

Energy Consumption	Uom	2024
Gasoline for vehicle fleet	Liter	25.080,9
Electricity consumption purchased under energy mix contracts for the three branches	kWh	86.752

The electricity intensity index, calculated as kilowatt-hours (kWh) consumed per square meter of facility space, stands at 61.9 kWh/ m²—a valuable benchmark for assessing and improving our future energy performance.





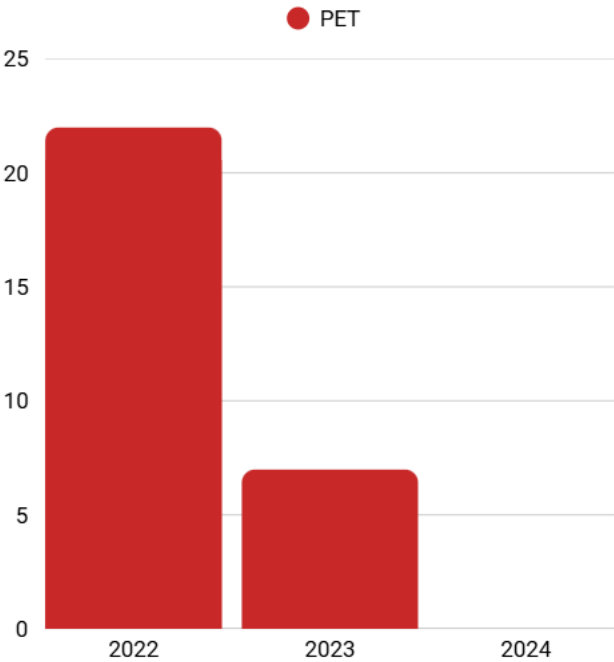
Waste management

On a small but meaningful scale, we have implemented a waste separation system in our offices with dedicated containers for paper, plastic, glass, and organic waste, encouraging proper recycling practices.

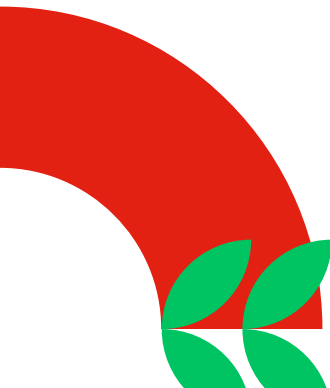
We only produce waste that can be assimilated into municipal waste. At the Chiasso, Stabio and Tavazzano plants, it is the responsibility of each employee to ensure that the municipal waste delivered to the separate collection containers does not contain any element that may represent a risk for the environment or for the collection operators, such as impurities or traces of pollutants. Otherwise, the waste will be handled as special waste and disposed of accordingly. In 2024, we had no generation of special waste.

The graph shows a sharp decline in PET use from 2022 to 2023, with a significant reduction to zero in 2024.

Trend in kg of PET waste



This result is the outcome of initiatives introduced to eliminate single-use plastic. In 2024, we provided all employees with a personalized Tritan water bottle and ceramic coffee cups, actively promoting more sustainable practices within the organization.



Water withdrawal and discharge

Our operational sites are not located in areas classified as being at high risk for water stress. The water withdrawal at our facilities is comparable to that of a domestic user and complies with both building regulations and the user regulations for integrated water services in the respective territorial areas. Water discharge consists exclusively of domestic wastewater released into the public sewer system.

All water withdrawals take place in a geographic area classified as having “low to medium” water stress (scores between 1 and 2 according to the Water Risk Atlas, overall water risk).



Water withdrawals and discharges	UDM	2024
Water withdrawals from the aqueduct	[mc]	1.709
Scarichi idrici in fognatura	[mc]	1709


*overall water risk measures all water-related risks by aggregating indicators from multiple categories: physical quantity, water quality, and regulatory and reputational risks.

Greenhouse gas emissions

Thanks to the adoption of an advanced system for collecting and analyzing environmental data, called “Schede di reporting” (“reporting sheets”), we calculated our Carbon Footprint for the first time. For a service company like ours, this is an important step toward understanding and better managing our impact on the planet.

In fact, calculating the Carbon Footprint allows us to gain a clear and detailed view of our environmental impact, and this awareness is the first step toward reducing emissions and adopting more sustainable practices.

This first exercise enabled us to identify the main sources of emissions and, therefore, the areas where we should focus our efforts. From there, we began structuring a methodology that allows us to monitor progress over time and support a cycle of continuous improvement.



SCOPE 1	Emissions from owned or controlled by Cippà Trasporti.
SCOPE 2	Indirect greenhouse gas emissions from purchased or acquired energy, such as electricity, generated off-site and consumed by Cippà Trasporti.
SCOPE 3	Indirect emissions occurring along our value chain.

With regard to emissions related to all our activities, we follow the guidelines set by the Greenhouse Gas Protocol, distinguishing emissions by scopes.

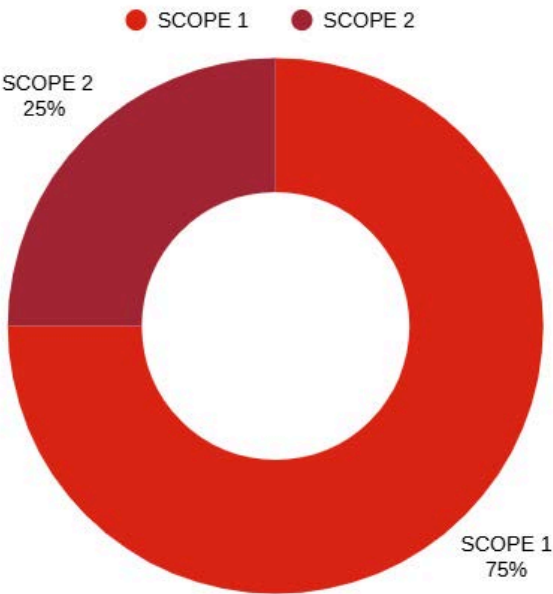
In 2024, Cippà Trasporti recorded total Scope 1 and Scope 2 emissions amounting to 174.1 tCO₂eq, while partial Scope 3 emissions totaled 88.9 tCO₂eq for the year.

In our line of business, the majority of greenhouse gas emissions come from indirect sources, defined as Scope 3. For this reason, in 2024 we began a reporting process for these emissions, with the goal of monitoring and reducing them over time.



ORGANIZATIONAL CARBON FOOTPRINT OF CIPPÀ TRASPORTI

For this year, we focused on two categories of emissions: those generated from home-to-work commutes by our internal staff, and those from business travel related to commercial activities. We collected and monitored all data related to the modes of transport used, distances traveled, and frequency of trips, in order to quantify the greenhouse gas emissions associated with these activities.



Emission	Uom	2024
Scope 1	tCO ₂ e	65,2
Scope 2 "Location based"	tCO ₂ e	22,17
Total	tCO ₂ e	87,3
Scope 3 - partial	tCO ₂ e	88,9

In 2024, indirect emissions from energy consumption totaled 14.57 tons of CO₂eq, according to the location-based calculation method.

Using the market-based calculation method, Scope 2 emissions amounted to 26.05 tons of CO₂eq. The difference between the two methods is due to the fact that the market-based approach accounts for self-consumption of electricity from renewable sources.

*The following description identifies the various components and the distribution of Scope 1, 2, and 3 emissions.

2

Scope 1	Uom	2024
Emissions related to the company vehicle fleet	tCO ₂ e	4,2
Fuel emissions	tCO ₂ e	61,0
Fugitive emissions of greenhouse gases	tCO ₂ e	0
Total emissions Scope 1	tCO ₂ e	65,2
Emissions from electricity consumption drawn from the grid - Location based	tCO ₂ e	39,7
Emissions from electricity consumption drawn from the grid - Location based	tCO ₂ e	22,2
Scope 3	Udm	2024
Commuting emissions	tCO ₂ e	88,9
Total emissions scope 3	tCO ₂ e	88,9
Total	tCO ₂ e	174,1

*Source of analysis: For Scope 1 and Scope 3 emission factors, the following source was used: DEFRA 2024. For Scope 2 – Location-Based, the ISPRA conversion factor from the 2023 conversion report was used, while for Scope 2 – Market-Based, the conversion factor from the AIB 2022 report was applied.

FUTURE GOALS - PLANET

As part of our commitment to sustainability and environmental responsibility, we have developed an innovative project in collaboration with South Pole, a leader in carbon offsetting solutions, and Greenrouter, an advanced platform for calculating transport-related emissions.

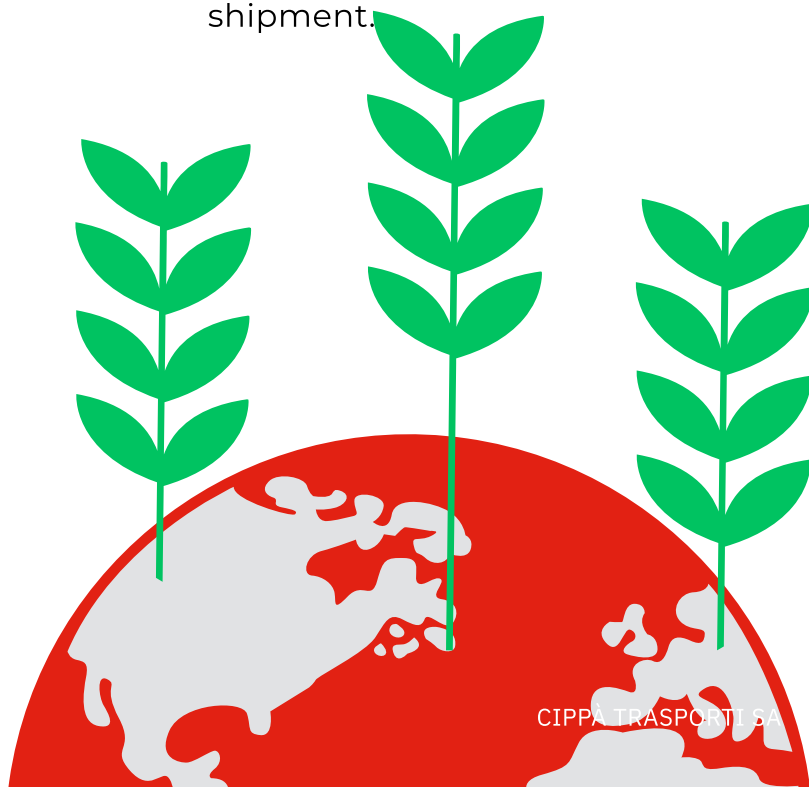
The main goal of the project is to offer our clients the opportunity to offset CO₂ emissions generated by transportation activities through the purchase of carbon certificates, supporting certified global offset projects.

The project aims to help our clients reduce the environmental impact of their transport operations by compensating for emissions through investments in certified offset initiatives that contribute to the reduction or avoidance of greenhouse gas emissions.

In this way, we not only contribute to a tangible improvement in environmental sustainability, but also offer our clients a simple and transparent solution to make their logistics processes more eco-friendly.

Thanks to the Greenrouter platform, we have implemented a system that calculates CO₂ emissions in real time for all transports carried out by our clients.

This platform collects accurate data on distances traveled, modes of transport used, and related fuel consumption, and calculates the carbon footprint associated with each individual shipment. The data is then used to determine the exact amount of CO₂ emitted per shipment.



Once the emissions are calculated, clients have the opportunity to offset their impact by purchasing carbon certificates through South Pole.

Each certificate represents the funding of a carbon offset project—such as reforestation or support for renewable energy initiatives—that contributes to the reduction of global CO₂ emissions.



CONCLUSION





To conclude, with the drafting of this Sustainability Report, Cippà Trasporti reaffirms its tangible commitment to generating shared value for all stakeholders, always with respect for our planet.

“At Cippà Trasporti, we look to the future with confidence. We know that challenges will arise, but we are equally convinced that we have the right tools and the right people to face them. We will continue to invest in our growth, increasingly steering it toward a model that is sustainable, resilient, and human-centered.

Thank you to all our stakeholders, collaborators, clients, and partners for being part of this journey. We are ready to write the next chapter-together”.

THANK YOU

The management of Cippà Trasporti

APPENDIX



GRI/VSME Table: Methodological Note

The table below is intended to indicate which chapter of the two main international sustainability standards the reported activity refers to.

The action described does not always represent a complete overlap with the specific requirements of the standards, but rather an effort toward alignment that enables Cippà Trasporti to pursue its sustainability journey with a clearly defined direction.

This report adopts the voluntary standard for micro, small, and medium-sized unlisted enterprises (VSME) developed by EFRAG, selecting Option B: Core module and comprehensive module.

Cippà Trasporti is not subject to the Corporate Sustainability Reporting Directive (CSRD). However, as a Benefit Corporation, it uses this framework as the methodology for preparing its impact report.

This Principle covers the same sustainability topics as the European Sustainability Reporting Standards (ESRS) for large enterprises.

However, it is proportionate and therefore takes into account the fundamental characteristics of micro, small, and medium-sized enterprises. The “in reference to” GRI standards are also mentioned solely as best practices.



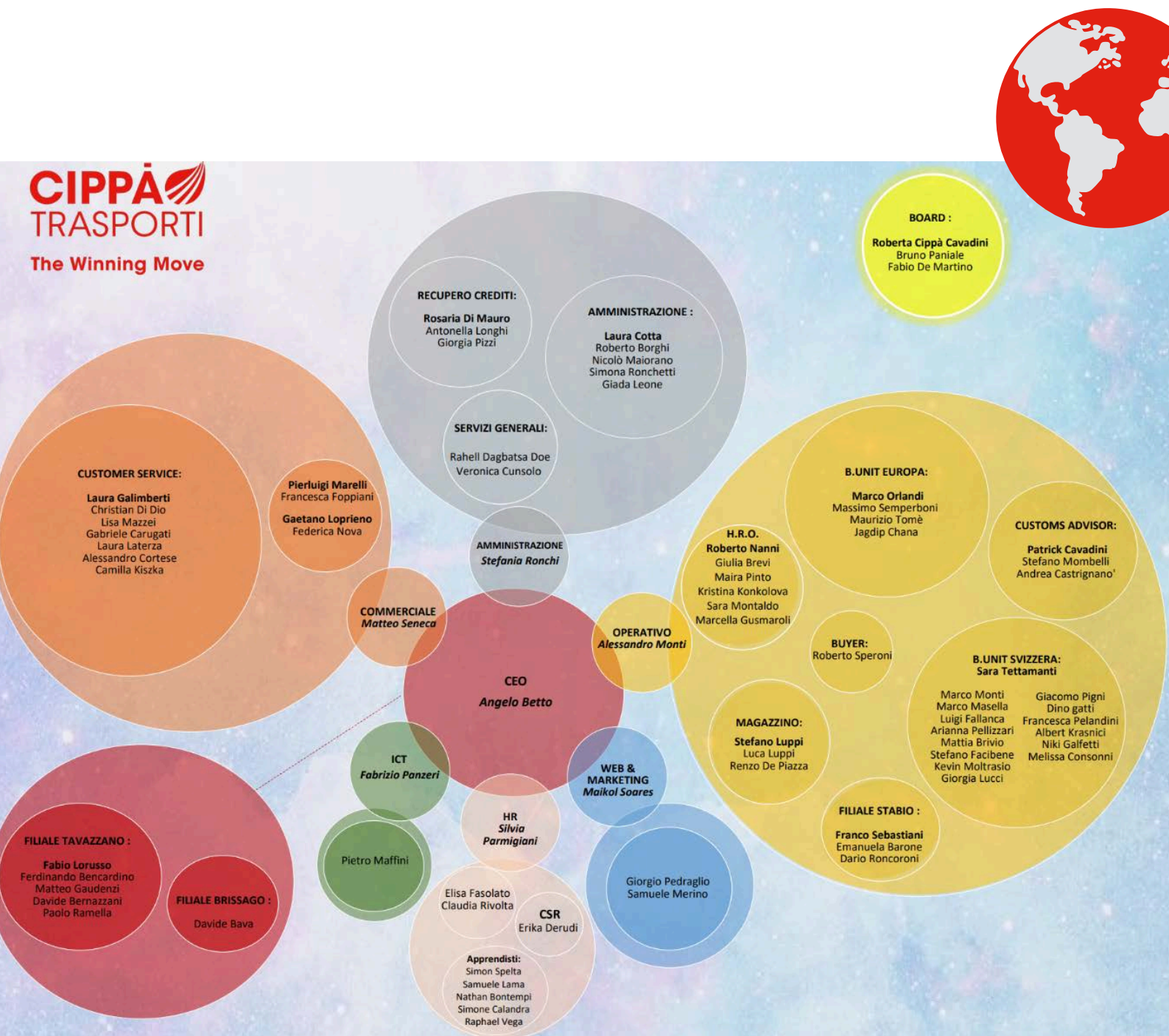
Sustainability Report Objectives	Global Reporting Initiative (GRI) standards	EFRAF Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME)
<p>8.1 Sustain per capita economic growth in accordance with national circumstances.</p> <p>8.2 Achieve higher levels of economic productivity through diversification, technological upgrading and innovation.</p> <p>8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services.</p>		
Economic value generated	201-1 Direct economic value generated and distributed	B1 – Basis for preparation
Legal entity and registered office Entities included in the reporting	2-1 Organizational details 2-2 Entities included in the organization's sustainability reporting	
Reporting period and contacts	2-3 Reporting period, frequency and contact point	
Company/products Value chain	2-6 Activities, value chain and other business relationships	
Corporate structure Organisational chart	2-9 Governance structure and composition	C9 – Gender diversity within the governance body
Letter to stakeholders	2-22 Statement on sustainable development strategy	C1 – Strategy: business model and sustainability – Related initiatives
Purpose Mapping	2-29 Approach to stakeholder engagement	
Sustainable Development Goals priority matrix	3-1 Process to determine material topics 3-2 List of material topics	
Company Culture & Governance	2-22 Statement on sustainable development strategy 2-9 Governance structure and composition	C2 – Description of practices, policies, and future initiatives for the transition to a more sustainable economy
Anti-corruption	2-25 Processes to remediate negative impacts 2-26 Mechanisms for seeking advice and raising concerns	B11 – Convictions and fines for active and passive corruption

<p>3.4 Promote mental health and well-being.</p> <p>4.3 Ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university.</p> <p>4.4 Substantially increase the number of youth and adults with relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.</p> <p>4.7 Ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development.</p> <p>8.6 Substantially reduce the proportion of youth not in employment, education or training.</p>		
Employee training	<p>404-1 Average hours of training per year per employee</p> <p>404-2 Programs for upgrading employee skills and transition assistance programs</p>	<p>B2 – Future practices, policies and initiatives for the transition to a more sustainable economy</p> <p>B10 – Workforce - Remuneration, collective bargaining and training</p>
Recruitment and turnover	401-1 New employee hires and employee turnover	<p>B8 – Workforce - General characteristics</p> <p>C5 – Additional (general) characteristics of the workforce</p>
Employee demographics	<p>2-7 Employees</p> <p>2-8 Workers who are not employees</p>	
Internal engagement	<p>2-25 Processes to remediate negative impacts</p> <p>2-26 Mechanisms for seeking advice and raising concerns</p>	<p>B10 – Workforce - Remuneration, collective bargaining and training</p> <p>C6 – More information on their workforce - Human rights policies and processes</p> <p>C7 - Serious adverse human rights incidents</p>
Diversity and inclusion	405-1 Diversity of governance bodies and employees	B8 – Workforce - General characteristics
Occupational health and safety	<p>403-1 Occupational health and safety management system</p> <p>403-3 Occupational health services</p> <p>403-4 Worker participation consultation and communication on occupational health and safety</p> <p>403-5 Worker training on occupational health and safety</p> <p>403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships</p>	B9 – Workforce – health and safety
Community and local area	413-1 Operations with local community engagement, impact assessments, and development programs	B2 – Future practices, policies and initiatives for the transition to a more sustainable economy
9.4 Upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes.		

<p>9.5 Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including encouraging innovation and substantially increasing the number of research and development workers.</p> <p>12.8 Ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature.</p>		
Waste management and circular economy	306-2 Waste by type and disposal method 306-3 Waste generated 306-4 Waste diverted from disposal 306-5 Waste directed to disposal	B7 – Resource use, circular economy and waste management
Research and innovation in internal processes		B2 – Future practices, policies and initiatives for the transition to a more sustainable economy
GHG emissions Scope 1	305-1 Direct (Scope 1) GHG emissions	B3 – Energy and GHG emissions B4 – Air, water and soil pollution B5 – Biodiversity C3 – Greenhouse gas reduction targets and climate transition
GHG emissions Scope 2	305-2 Energy indirect (Scope 2) GHG emissions	
GHG emission Scope 3 (partial)	305-3 Other indirect (Scope 3) GHG emissions	
Totale GHG emissions	Disclosure 305-4 GHG emissions intensity	
Water management and care	303-3 Water withdrawal 303-4 Water discharge 303-5 Water consumption	B6 – Water



Our company structure - Organisational chart 2024



Protection of legality and prevention of corruption

Indicator	2024
Number of confirmed incidents and/or convictions for violation of anti-corruption and anti-bribery laws	0
Amount of fines for violation of anti-corruption and anti-bribery laws	0
Financial or property contributions to political entities (lobbying)	0
Appointment of members of bodies who have held similar positions in the public administration in the two years preceding the appointment	0

Integrated Management System

The company has developed and obtained certification for an Integrated Management System in accordance with the following standards:

UNI EN ISO 9001:2015 – Quality Management System

This is the benchmark standard for organizations seeking to plan, implement, monitor, and improve both operational and support processes. It enables the design and implementation of a quality management system as a tool to achieve objectives. Customer satisfaction is a central focus of ISO 9001: every activity, application, and process monitoring effort is aimed at ensuring the highest possible level of satisfaction for the end user.

UNI EN ISO 14001:2015 – Environmental Management System

This international standard provides a framework for environmental management systems. It is a voluntary tool that supports a systematic approach to managing and monitoring various aspects such as environmental protection, pollution prevention, energy and resource consumption reduction, and improving relationships and communication with regulatory authorities.

AEO – Authorized Economic Operator Certification

This certification, granted by the Customs Authority, recognizes operators that meet a set of quality requirements, confirming their reliability in customs procedures.

These management systems are integrated by Standard / Company / Location, in order to optimize centralized processes while preserving the specific nature of operational procedures.

Each of the three certified systems is subject to annual policies and plans for growth, continuous improvement, and monitoring.

Sustainability Report 2024

The reference period for the preparation of the 2024 Sustainability Report is January 1 to December 31 (annual frequency) and applies to the following entities:

- Cippà Trasporti S.B. S.r.l., headquartered at Via Mentana 1, 22100 Como (CO), Italy
- Cippà Trasporti SA, headquartered at Via M. Comacini 7, 6830 Chiasso, Switzerland

The information presented refers to activities carried out at the Chiasso and Como offices, along with selected data managed by Cippà Trasporti in the international context. Data is presented in an aggregated format, and where possible, in detail—following a principle of territorial relevance.

Report Preparation

This Sustainability Report was prepared by Cippà Trasporti, with the involvement of numerous internal stakeholders, both for data collection and the development of checklist narratives.

A special thank you goes to all those who contributed to the creation of this report. The reporting process was overseen by Erika Derudi, Executive Assistant, in collaboration with the entire Board of Directors of Cippà Trasporti, with the support of Prosperah LTD.

Cippà Trasporti's Sustainability Report continues to improve thanks to the contributions of its readers, who are welcome to request clarifications or submit suggestions via: info@cippatrasporti.ch

The sustainability reporting period aligns with the financial reporting period.

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