



**Sustainability
report
2022**

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Methodological note.

Now in its third edition, the 2022 Sustainability Report of Authos SpA – (Società Benefit) (hereinafter Authos, the Company, the Society) gathers information relating to the social, environmental and economic impacts selected based on the results of the materiality analysis, through which the topics relevant to the Company and its stakeholders have been identified. The reporting perimeter is the same as the statutory financial statements as of 31/12/2022. The information reported in this document was defined considering as a methodological reference, the **GRI Standards** published in 2021 by the **Global Reporting Initiative (GRI)**, one of the main international standards used for sustainability reporting, according to the "with reference to" option.

For the drafting of the report, to ensure the effectiveness and reliability of the information reported and to allow a correct representation of the performances, an attempt was made to limit the use of estimates as much as possible and, where complete data was available, a comparison was created with the two previous reports. Furthermore, the main innovation introduced in this document is the sector impact reporting identified through the **SASB (Sustainability Accounting Standards Board) matrix**. Moreover, within the Sustainability Report, with respect to the areas of intervention directly related to the company

business, there are references to the UN's **Sustainable Development Goals (SDGs)**, which achievement represents an opportunity for the company to proactively and concretely contribute to the objectives of the 2030 Sustainable Development Agenda, an action program for people, the planet and prosperity signed in September 2015 by the governments of the 193 UN member States.

Also, this year, the reporting process involved an interdisciplinary team, composed mainly of the managers of the various company departments, who reconfirmed the results and outputs of the previous year for the definition of the impacts and related topics. In line with the drafting process, they oversaw the collection, analysis and consolidation phases of the data and information reported.

Specifically, this document was drafted by the collaboration of all company functions and with the methodological support of Circularity Srl – Società Benefit.

Authos 2022 Sustainability Report represents, likewise, Authos' impact report, describing its commitment to the sustainability objectives included in the 2022–2024 Strategic Plan.



For further information on the Report, you can contact: gianni.muraca@authos.it.

Letter to the stakeholders.

I took pen in hand and looked back. To write this letter, I took an emotional journey that I want to share with everyone.

Starting from 2020 the year in which I decided to take a risk once again. The year of the pandemic and the economic recession, the year in which, in front of the mirror, I decided to undertake another challenge, apparently beyond all logic-- the year of the first sustainability report.

Three years later, the objectives that my team and I had set are prevailing more than ever, and a company's innovation is no longer measured exclusively through profit but by building bridges paved with concrete actions in the direction of value, inclusion and human capital.

The first step in 2023 was to put the seal on this new approach. Authos has officially become a Benefit Corporation (Società Benefit), implementing common benefits and business objectives in our statute.

We have also established a committee in charge of evaluating the decisions regarding ESG issues (identification, impact management and risk assessment) under the coordination and supervision of an impact manager specialized in these topics.

The 2022 Sustainability Report goes in the same direction as the previous ones, and from whatever perspective it is observed, the common denominator remains the people.

People who are sources of ideas, work and innovation, capable of putting the customer first, offering products and services aiming to increase the satisfaction of our community.

People with whom I spent most of my time and decided to protect by investing in a health policy intended for each resource, acknowledging that serenity is one of the keys to daily physical and mental well-being.

People full of dreams and hopes met thanks to forms of collaboration with local entities, and that then became part of our working group. Girls and boys from the Birago Professional Institute (Istituto Professionale Birago) and other high schools, associations such as AIR Down, the Red Cross (Croce Rossa) and sports clubs. Talents with whom the Company has consolidated new forms of collaboration, both in terms of opportunities and working relationships, integrating smart-working and remote working at a national and international level.

'Older' people with an ambitious and courageous spirit, eager to continue evolving through targeted training to consolidate and improve professional skills and seek personal growth.

People who believed and enhanced the inclusive value, welcoming resources with physical and emotional fragility and contributing to the creation of effective integration. It was an opportunity for personal growth full of new challenges that favoured an evolution of management skills for the managers of all departments.

People usually defined as partners, suppliers and stakeholders, with whom we have cemented relationships based on business objectives and impact on the territory, contributing to increasing our environmental responsibility.

All people. From first to last. Those I respect and to whom I say thank you -for trusting me and embarking on this shared-journey.

"To continue to imagine and work towards a virtuous society where everyone feels satisfied with the path they have undertaken."

Francesco Di Ciommo

Who we are.

- The company in numbers
- History and corporate profile
- Mission and values
- Operational area and services

Performance indicators

3.609
new vehicle sales



2.406
used-vehicles sales

37.662
hours billed per customer



€9,9 Million
of spare parts sold (+13%)

The company in numbers.

2022 stood out as a period full of challenges, made even more complex by the international context, characterized by persistent difficulty in the supply of raw materials, a determining factor in the inflationary pressures that have characterized all sectors. To maintain full competitiveness in the market, Authos has developed an innovative and integrated approach to risk management, which allowed it to consolidate corporate resilience, guaranteeing full operability. The Company has thus maintained a notable boost in sales and revenues volumes, generating positive cash flow.

As of 31/12/2022, Authos had **130 employees**, of which 39 are women, and 91 are men, all covered by collective bargaining agreements. In particular, the Company suffered significant fluctuations in July 2022 due to hiring young apprentice resources at the end of their school career.



5 LOCAL BRANCHES

- 1 - TURIN**
Corso Grosseto 318
- 2 - MONCALIERI**
Corso Savona 39
- 3 - CIRIÈ**
Via Torino 124
- 4 - GRUGLIASCO**
Shopville LeGru - Via Crea 10
- 5 - MONCALIERI**
Strada Carpice 10



INNOVATIVE PROJECT

Ford Smart Lab Authos @LeGru.



130 employees as of 31/12/22

Total assets exceeding **€76 Million**

Revenue over **€149 Million**

Share capital: **€3.800.000**

History and corporate profile.

Founded in 1973, Authos SpA, known originally as Euromotor, has positioned itself, since the beginning, as a link between the Ford car manufacturer and the Piedmont area through its offices in Turin, Moncalieri and Ciriè.

To these has been added in recent years, its presence in the Shopville Le Gru shopping center in Grugliasco with the Smart Lab innovative project.

Authos' core business extends to a wide range of services related to the automotive sector, such as the retail and wholesale of Ford brand cars, commercial vehicles and spare parts.

The Company also offers short and long-term rental services, used vehicles sales, vehicle maintenance and repairs.

The creation of the physical Smart Lab represents, in addition to the implementation of innovation models to identify and evaluate new winning opportunities, the central element for accelerating the growth and development of the Company. Moreover, the digitalization of processes and operations and the ever-increasing involvement of the local community are considered the distinctive factors of Authos' evolutionary process as a leading company in the automotive reseller market.



Our history



1973

Euromotor was created by the merging of several car dealerships founded in the 1950s.

1973-1980

Thanks to rapid and significant **growth, Euromotor** establishes itself among the main active companies in Italy in terms of sales volumes and territorial coverage.

2004

Authos – previously known as Euromotor – **joined Ifas Group**, an aggregator of automotive brands with a total revenue of 700 million euros.

2010

Following the difficulties created by the **economic crisis** affecting the automotive market, Authos stipulates a debt restructuring agreement as part of the recovery plan.

2012

Authos left Ifas Group and come under the control of the Loccisano family.

Following the continuation of the economic difficulties, **an update of the agreement** stipulated with the banks in 2010 was signed.

2014

Francesco Di Ciommo joins the Company as the new Sales Director, defining a new management strategy aimed at its complete restructuring.

Authos thus overcomes the long-term crisis by developing a series of innovative elements, especially in communication, and boosted activities.

Our history

2016

Thanks to solid **revenue growth**, supported by a tripled number of sales compared to 2013, the agreement with the credit institutions stipulated in 2010 terminates. Therefore, Authos projects itself as a reference company at the European level in the automotive dealership sector.

2017

The first Ford Smart Lab Authos was inaugurated on April 10th, a permanent automotive showroom at the Shopville Le Gru shopping center in Grugliasco.

2018

The Smart Lab project is **accompanied by very positive results**, with over 1.300 cars sold and more than 20.000 test drives carried out, demonstrating the quality of the innovation choices launched by the new management.

2020

Following the restrictions imposed by the COVID-19 pandemic, Authos continues its innovation path by introducing online sales.

2021

Francesco Di Ciommo becomes Sole Director, and the Company, led by his management, is structured to integrate CSR principles by publishing the first Sustainability Report.

2022

The Company continues to structure its **Strategic Sustainability Plan** and sustainability reporting by publishing the second Report, drawn up according to GRI standards.



2023

Authos strengthens its commitment as a stakeholder company, adopting the status of Benefit Corporation (Società Benefit) and confirming the choice of wanting to operate sustainably for the communities with which it interacts. We proceed with drafting the third Sustainability Report in line with the new 2021 GRI Standards.

Mission and values.



THE VALUES OF AUTHOS

inclusion
 passion
 innovation
 professionalism
 attention to customers
 sustainable growth
 focus on people

Authos is firmly convinced that the development of good practices and sustainability strategies in the context of the protection and development of human capital, as well as the protection of environmental capital, are essential values for the achievement and improvement of economic results, thus allowing to consolidate its position as a point of reference in the Ford Motor Company retailer network.

The mission and values of Ford Motor Company are perfectly aligned with **the company's Code of Ethics**, in which the distinctive features of Authos' work are reported and formalized to be shared with all relevant stakeholders. Authos is committed to promoting the growth of the communities and territories in which it operates, listening to and involving its stakeholders to best respond to their needs.

Furthermore, the Company considers it essential to promote a culture based on sustainability within the company, a fundamental requirement for being able to expertly transmit it externally later.

Operational area & services.

The sale of new Ford vehicles has some geographical limitations and is restricted to the city of Turin and neighbouring municipalities (following the limitations of its dealer mandate), unlike all other goods and services offered throughout the entire national territory.

The Company guarantees an offer dedicated to different market segments, addressing all product sectors and various types of business and private customers without distinction.

The company's activities can be attributed to a wide range of services such as:

- Sale of new Ford vehicles;
- Sale of used vehicles of different brands;
- Sale of spare parts and accessories;
- Vehicle maintenance and repair;
- Short- and long-term vehicle rental;
- Financial and insurance services.



Sustainability path.

- Authos S.p.A. Società Benefit
- Our stakeholders
- Our sustainability path
- Materiality analysis
- Sustainability strategy

Performance indicators

11
material topics
in total



1
belonging to
the economic &
governance sphere

2
environmental
responsibility



8
social
responsibility

Authos S.p.A. Società Benefit.

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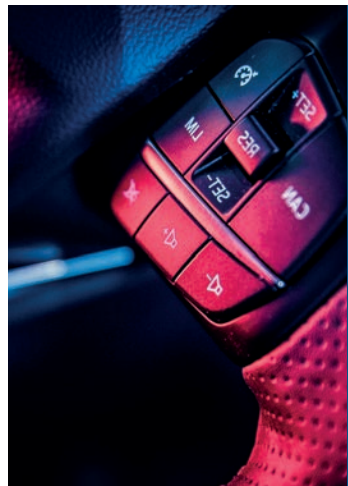
In January 2023, Authos chose to adopt the legal status of "Benefit Corporation" (governed by Law 28.12.2015 n. 208, Paragraphs 376-384), endorsing a formal step aimed at corroborating its commitment in ESG terms as a crucial part of the company mission.

This decision reflects Authos' desire to consolidate the founding principle of its constitution: acting as a stakeholder company founded on a sustainable development model capable of generating economic value without compromising the protection of the environment and the communities that inhabit it.

With this objective, Authos confirms its desire to grow responsibly, transparently and sustainably, fully considering of all the stakeholders

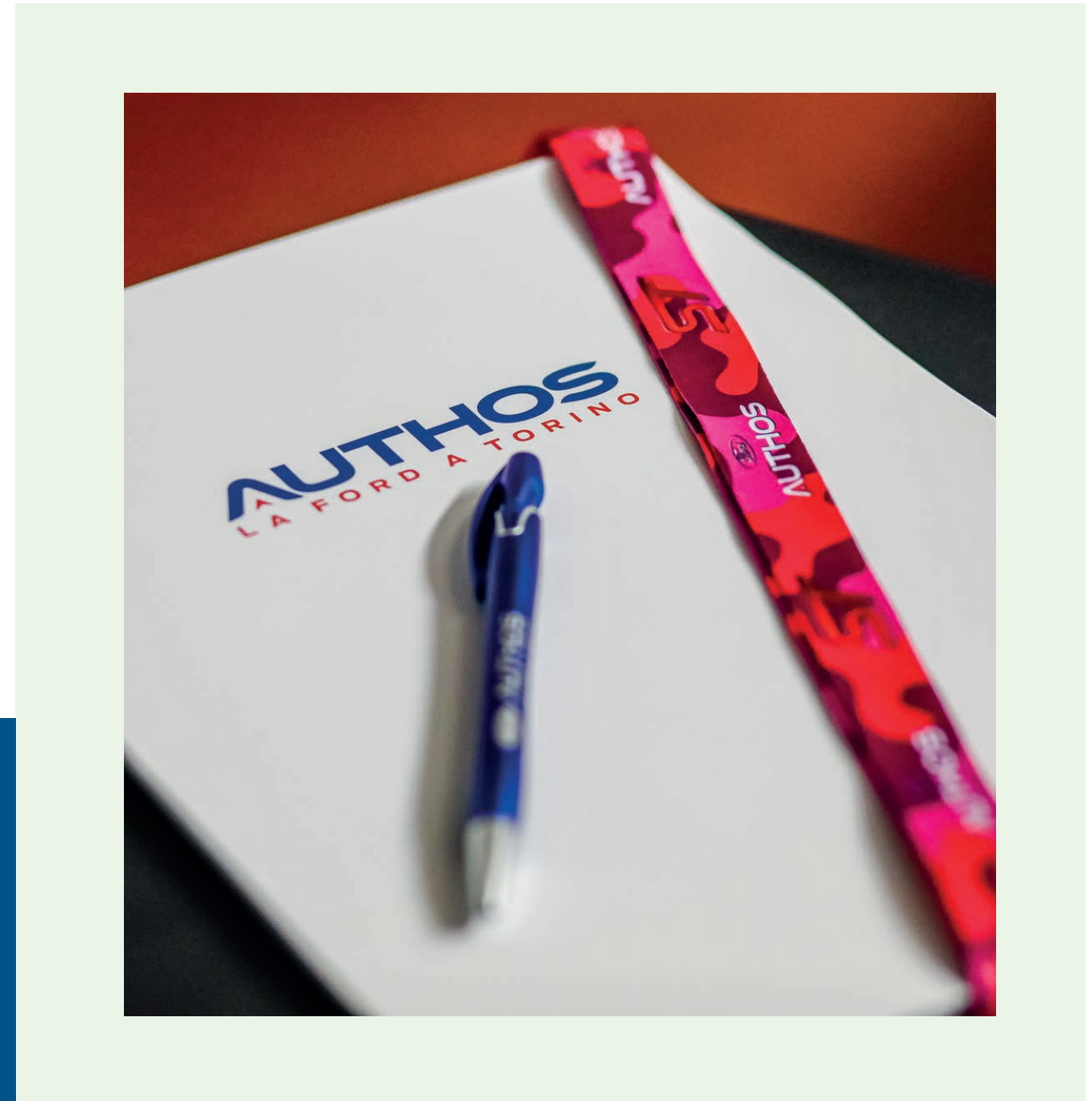
with whom it interacts. The Company promotes a new approach to business, oriented towards the common good and capable of generating competitive advantages, integrating economic and long-term social and environmental objectives.

Two key aspects distinguish Benefit Corporations: first, they measure their success, considering not only financial factors, but also their positive effect on the society and the environment. To do this, they present an impact report outlining the actions taken and future plans. Secondly, Benefit Corporations demonstrate in their statute a commitment towards all stakeholders, balancing the interests of their members with those of the community in which they operate.



<https://www.bcorporation.net/en-us/programs-and-tools/b-impact-assessment/>

To denote its impact in quantitative terms, Authos used the B Impact Assessment as a measurement protocol.



Our stakeholders.

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The identification, mapping, prioritization and, above all, the involvement of stakeholders, i.e., all the subjects directly or indirectly influenced by the activities or projects of a company, represent essential prerequisites for defining and structuring a sustainability strategy.

In this sense, stakeholders then represent the actors with whom a company has the opportunity to establish a collaborative relationship aiming to co-create shared value (CSV) and with whom it interfaces when evaluating objectives and initiatives and finalising the results obtained.

Fundamental criteria, such as transparency, inclusion, clarity and consideration of ethical, environmental and social issues, govern all opportunities for interaction with stakeholders.

The involvement is based on the principles established and detailed within the "AccountAbility1000" standard, which allows any critical issues to be managed responsibly and to improve the actions and initiatives to be implemented in response to the involved stakeholders' interests.



During the period considered, no critical issues emerged concerning the stakeholders.

Stakeholder categories	Engagement activities	Engagement frequency
EMPLOYEES		
Anyone who works for or on behalf of Authos, including their representatives (e.g., trade unions).	<ul style="list-style-type: none"> •Internal analysis; •Periodic performance reviews; •Training; •Newsletter; •On-boarding programme for new hires; 	Depending on the company departments, weekly or monthly.
OTHER COLLABORATORS		
Anyone who collaborates with Authos but is not directly employed by it (e.g., freelancers).	<ul style="list-style-type: none"> •Periodic performance reviews; •Newsletter; •Engagement initiatives; •Sharing Code of Ethics; 	Depending on the company departments, weekly or monthly.
SUPPLIERS (FORD)		
The manufacturing company of which Authos is a dealership.	<ul style="list-style-type: none"> •Dedicated meetings; •Sharing Code of Ethics; •Ad hoc engagement initiatives; 	Periodically according to the methods established by prevailing contracts.
SUPPLIERS (OTHER)		
Who supplies Authos raw materials, other materials, services, technologie.	<ul style="list-style-type: none"> •Dedicated meetings; •Sharing Code of Ethics; •Ad hoc engagement initiatives; 	Periodically according to the methods established by prevailing contracts.
CUSTOMERS		
Authos products/ services users, including consumer associations.	<ul style="list-style-type: none"> •Customer satisfaction survey; •Customer service; •Sharing Code of Ethics. 	Periodically according to the methods established by prevailing contracts.
SOCIETY AND LOCAL COMMUNITIES		
The social context of the territories in which Authos is located that can directly or indirectly influence its activities.	<ul style="list-style-type: none"> •Meetings and cultural initiatives; •Meetings with representatives of associations, organizations and the local community; •Social network. 	Periodically

Stakeholder categories	Engagement activities	Engagement frequency
INVESTORS		
Who holds or will hold ownership interests within Authos.	<ul style="list-style-type: none"> •Periodic financial reports; •Official website. 	Periodically
INSTITUTIONS		
The set of institutions that can directly or indirectly influence corporate activities (e.g., University, Regions, Provinces, Municipality where the Company is located or with which it interacts).	<ul style="list-style-type: none"> •Ad hoc meetings 	Periodically
FINANCIAL INSTITUTIONS		
Banks and credit institutions that can contribute to financing the Company's activities.	<ul style="list-style-type: none"> •Periodic financial report; •Official website. 	Periodically
ASSOCIATIONS AND NGOs		
Private, non-profit associations and organizations that can act in areas that directly or indirectly influence the Company's activities (e.g., environmental associations, associations dealing with human nutrition, animal rights associations, sector associations).	<ul style="list-style-type: none"> •Meetings and cultural initiatives; •Project engagement. 	Periodically
MEDIA AND PRESS		
International, national and local means of communication (e.g., television, press, radio and web) that could directly or indirectly influence Authos' activities.	<ul style="list-style-type: none"> •Official website; •Social network. 	Periodically

Our sustainability path.



To achieve the targets set by the **Sustainable Development Goals (SDGs)** contained in the United Nations 2030 Agenda, it is essential that companies align themselves and support their achievement by adhering to and implementing recognized standards and principles relating to the respect for human rights, the environment and sound business practices.

In this context, there are new opportunities for the private sector: companies committed to identifying and mitigating social and environmental risks by proposing new products and services to support sustainable development will also be the first ones to benefit both themselves and the markets in which they operate.

Furthermore, companies' commitments towards achieving the objectives indicated in the SDGs are considered important indicators and strategic tools to attract and maintain solid relationships with investors in terms of risk management,

highlighting ESG (Environmental, Social and Governance) scenarios which should be considered as part of an investor's fiduciary duty.

Authos' commitment to embarking on a sustainability path has been materialized in the development of a **Strategic Plan with defined objectives and in the creation of the present document** to disseminate information and data to stakeholders on Authos' willingness regarding ESG and the impacts of environmental and social aspects of its activities while encouraging the reporting and transparency corporate culture.



Materiality analysis.

The entry into force of the **Corporate Sustainability Reporting Directive (CSRD)** has established the extension of the obligation to report on sustainability aspects to a broader set of companies, thus making it necessary to draft information relating to the investment risks assessment and the possible impacts related to climate change and other sustainability issues.

Although Authos is not included among the first entities involved in the reporting obligation, the references and methodologies adopted to prepare this document are aligned with the most up-to-date regulations in reporting and compliance terms.

Authos materiality process is accompanied by an additional assessment in full compliance with the **"double materiality" principle** referred to by the GRI and the new CSRD. Specifically, the procedural exercise carried out by the Company concerned the assessment of the consistency between the risk factors identified through the **SASB** and the possible related impacts, taking into consideration the sector analyses carried out.

The principle of materiality



Specifically, the following topics were highlighted:

11 material topics, of which

1 attributable to the economic and governance sphere

2 to environmental responsibility

8 to social responsibility

analysis was therefore based on the identification and evaluation of the totality of the impacts that influence and involve Authos both internally and externally.

The impacts were categorized starting from the company activity that distinguishes them to define their typology, category, the belonging sustainability sphere and status. This analysis has allowed us to **prioritize the impacts by highlighting the main ones**, considered most relevant based on the variables considered, to which the relevant material themes were then associated.

Each material impact within the document is described and treated in compliance with the indications of **GRI 3.1, 3.2 and 3.3** for the management of the impacts and the managerial commitment of Authos to mitigating the risk or the valorisation enhancement of the opportunities relating to them.

Compared to 2021, the material topics have remained almost unchanged except for "Environmental Compliance", which this year has replaced "Marketing and Labelling".

Impacts and related topics description

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RESEARCH AND DEVELOPMENT

Developing a structured R&D system improves the quality of services, increasing productivity and reducing resource consumption. Furthermore, development activities can help the Company diversify its service portfolio and create new markets while increasing its reputation. Poor investment in innovation activities can lead to transition risks and economic losses.

WASTE MANAGEMENT

Careless and inconsiderate management of waste generated in all the activities of the Company's value chain has negative repercussions on the environment, particularly on air, water and soil, increasing their pollution levels. Instead, good management of this aspect allows to transform waste into a resource, enhancing circular economy activities and reducing the consumption of resources.

ENVIRONMENTAL COMPLIANCE

Failure to comply with the legislation could result in monetary sanctions and possible business interruption, resulting in economic losses and employees impacts. Furthermore, corporate reputation could also suffer from evidence of non-compliance, driving away potential investors and generating negative opinions among the public. On the contrary, by monitoring this aspect, favourable consideration is obtained from associations, institutions and sector organizations.

STAFF TRAINING AND EDUCATION

Establishing dedicated staff training and development programs significantly increases in profits, returns and staff satisfaction, which is vital for sustainable business growth. Furthermore, it is possible to improve employee involvement by sharing knowledge and proposing measures and changes to company processes through training activities. Failure to pay attention to this issue can generate dissatisfaction among staff, negatively influencing commitment, productivity and quality in the workplace.

OCCUPATIONAL HEALTH AND SAFETY

The monitoring and management of occupational health and safety, through the use of defined procedures, allow the Company to prevent and mitigate injuries and damage to the health of employees and collaborators as much as possible. Non-compliant management of this issue can lead to an increase in the number of injuries, with consequent unavailability of employees and little trust in company prevention systems.



Impacts and related topics description



POLICIES FOR HUMAN RESOURCES MANAGEMENT

Adopting strategies and procedures for attracting, managing and retaining talent, as well as introducing activities to improve the working climate, can consolidate the company culture and strengthen relationships, as well as be fundamental for the inclusion and development of professional and competent figures. On the contrary, failure to manage these aspects can lead to losing company solidity and difficulty finding specialized resources.

DIVERSITY AND INCLUSION

Using practices and actions to increase the distribution of employees by gender, ethnicity, age and social background and promoting initiatives to enhance equal opportunities facilitates the creation of an open culture and improves collaboration among staff. Poor management of this issue could create discrimination problems among employees and preclude the inclusion of more disadvantaged social classes.

MANAGEMENT OF INTERNAL COMMUNICATIONS WITH COLLABORATORS

The proposal and use of new systems and methods for communicating internally within the company can improve employee collaboration and make the organization's approach more transparent and more defined when pursuing the set objectives. A lack of consultation with employees linked to poor dissemination of information within the company can negatively influence the management of relations between workers and management.

PRODUCT QUALITY AND SAFETY

A high-quality product can improve the company's image and brand reputation and ensure greater safety for customers, generating increased sales and business growth. Finally, high-quality service can improve operational efficiency, reduce costs and improve employee productivity. However, careless management of the quality and safety of products/services can increase management costs, worsen the company's reputation following numerous complaints, and generate compliance problems with legal provisions.

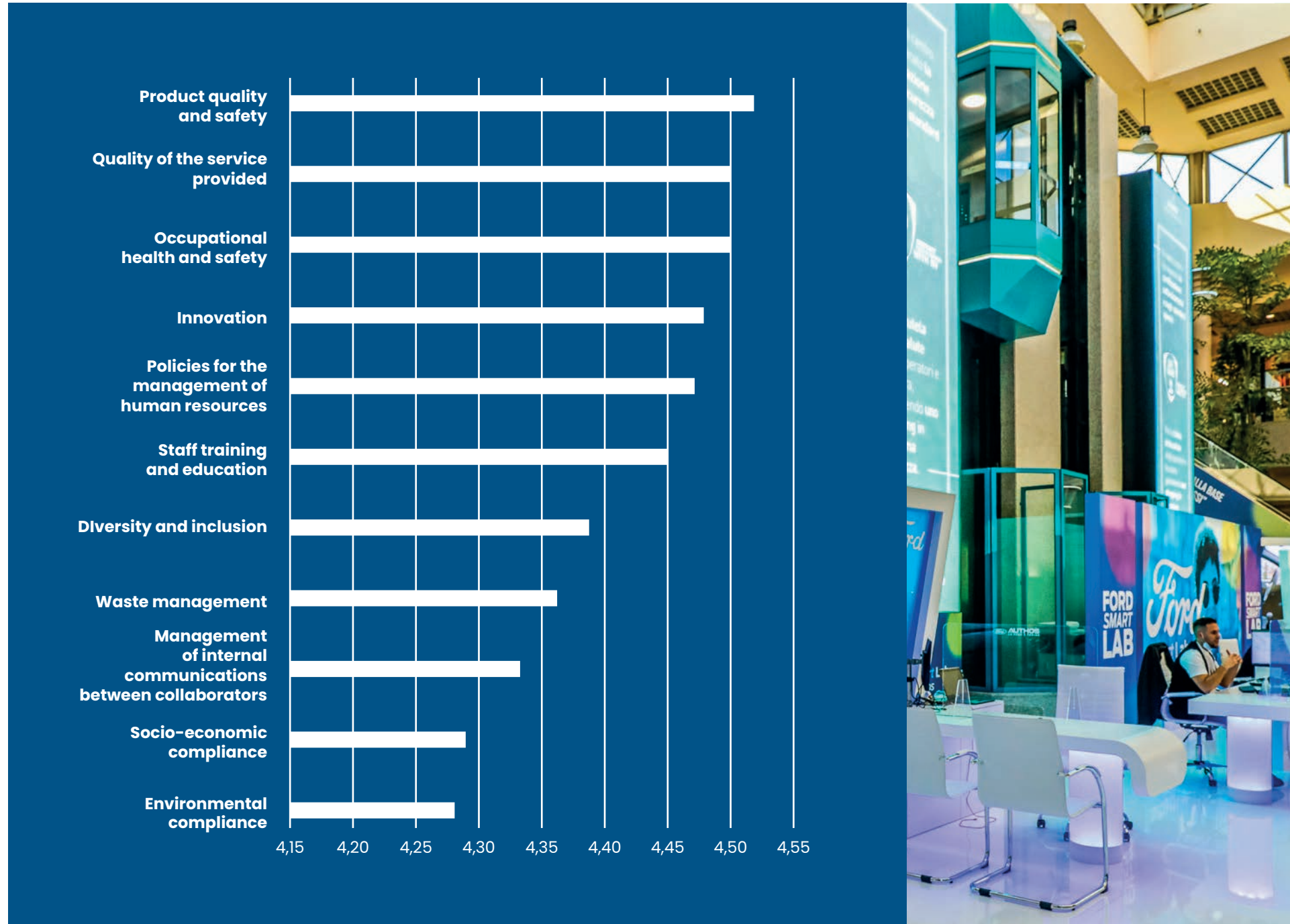
QUALITY OF THE SERVICE PROVIDED

Customer relationship management helps the Company build a solid relationship to constantly improve satisfaction, create greater engagement and promote customer loyalty. Inadequate monitoring of this issue can lead to a loss in the number of customers and increased costs relating to retention activities.

SOCIO-ECONOMIC COMPLIANCE

Socio-economic compliance for retailers helps ensure a sustainable and responsible automotive sector, which respects workers' rights, promotes fair business practices and contributes to the social and economic well-being of the communities in which it operates.

Prioritization of material topics



The graph shows that the material topic of most significant relevance for Authos is "Product quality and safety", based on internal and external considerations.

The stakeholder engagement analysis and materiality analysis conducted during 2021 were important support tools for identifying and validating the topics of most significant importance for the company's business, highlighting the impacts connected to them.

The materiality analysis represents the primary tool suggested by AccountAbility 1000 and the GRI Standards for the definition of the topics with the most significant ESG impacts for the Company and its stakeholders, providing for the identification of priority areas of intervention based on the importance of these topics and the degree of control that the Company has on them.

Finally, Authos has formalized a linking table that relates the material topics and regulatory and reporting references at an international level, such as SDGs, EFRAG and SASB.

SDGs, EFRAG and SASB for each material topic

SDGs	SASB	EFRAG
RESEARCH AND DEVELOPMENT		
8,9	Business Model Resilience	ESRS G1 - Business conduct
WASTE MANAGEMENT		
12	Waste & Hazardous Materials Management	ESRS E5 - Resource use and circular economy
ENVIRONMENTAL COMPLIANCE		
8,13	Management of the Legal & Regulatory Environment	ESRS E2 - Pollution
STAFF TRAINING AND EDUCATION		
3,4	Labour Practices	ESRS S1 - Own workforce
OCCUPATIONAL HEALTH AND SAFETY		
3,4	Employee Health & Safety	ESRS S1 - Own workforce
POLICIES FOR THE MANAGEMENT OF HUMAN RESOURCES		
3,5,10	Employee Health & Safety	ESRS 2 - General disclosures ESRS S1 - Own workforce ESRS S2 - Workers in the value chain
DIVERSITY AND INCLUSION		
5,10,16	Employee Engagement, Diversity & Inclusion	ESRS 2 - General disclosures ESRS S1 - Own workforce ESRS S2 - Workers in the value chain
MANAGEMENT OF INTERNAL COMMUNICATIONS BETWEEN COLLABORATORS		
10	Employee Engagement, Diversity & Inclusion	ESRS 2 - General disclosures ESRS S1 - Own workforce
PRODUCT QUALITY AND SAFETY		
3, 16	Product Quality & Safety	ESRS S4 - Consumers and end-users
QUALITY OF THE SERVICE PROVIDED		
3, 16	Customer Welfare	ESRS S4 - Consumers and end-users
SOCIO-ECONOMIC COMPLIANCE		
3, 8, 16	Business Model Resilience	ESRS G1 - Business conduct



Sustainability strategy.

During 2021, Authos has decided to formalize a structured path for defining and developing sustainability policies and initiatives within the Company. Planning and adopting a strategic approach to sustainability have, in fact, become fundamental elements of the company strategy.

For this reason, the Company has decided to formalize its commitment in the first **Strategic Sustainability Plan 2022-2024**, founded on five pillars that encompass the Company's commitment to environmental, social and governance issues, integrating them with the SDGs of the 2030 Agenda.



Commitments	2022	2023	2024
PILLAR I: GROWTH POLICIES			
OBJECTIVE 1 • Adopt policies, procedures and safeguards that integrate ESG factors within corporate processes			
1 Formalize the strategic sustainability plan	●		
2 Update the Code of Ethics and integrate it with internal stakeholder assessments	●		
3 Define the sustainability risk assessment policy in investment processes			●
4 Fill out the Inclusion Impact Index to evaluate and measure the impact of company policies and practices on social inclusion		●	
5 Update the organization chart, draw up the company's job description manual and communicate them to the stakeholders		●	
6 Organize team building meetings to facilitate communication between the various areas of the Company		●	
7 Report corporate sustainability performance annually through the publication of a specific report	●		
8 Mapping the skills of the Human Resources present in the company		●	
9 Implement a hot alert management plan by adopting immediate and targeted measures to manage critical situations or emergencies that require timely action by the company			●
10 Implement data management policies		●	
11 Prepare the 231 Organizational Model			●
12 Obtain ISO 9001, ISO 37001, SA 8000 certifications		●	

Our Sustainability Plan 2022–2024

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Commitments	2022	2023	2024
PILLAR II: COMMITMENT 360°			
OBJECTIVE 1 • Create shared spaces			
1 Create an interactive recreational space for all stakeholders		●	
2 Develop already consolidated training plans but with a specific focus on ESG issues	●		
3 Organize volunteering, inclusiveness and corporate citizenship days		●	
4 Sponsor cultural/sporting events and collaborations with trade associations			●
OBJECTIVE 2 • Promote sustainability at all stages of the value chain			
1 Offer technical and technological support to the entities with which we collaborate		●	
2 Formalize a periodic Customer Satisfaction survey		●	
3 Collect and monitor customer feedback on the journey of sustainability undertaken by Authos		●	
4 Create digital "digital signal" totems in kiosk mode to inform stakeholders about ESG objectives			●
5 Activate partnerships with local universities and CNR			●
6 Join the school-work alternation initiative developed with professional institutes			●
7 Use the company fleet for community support activities	●	●	

Commitments	2022	2023	2024
PILLAR III: PEOPLE'S VALUE			
OBJECTIVE 1 • Understand the needs of the employees			
1 Obtain certifications regarding sound practices for human resources management		●	
2 Provide a questionnaire to 100% of the company population to understand their needs	●		
3 Stipulate a new insurance policy (Fondo Est supplementary to the CCNL) for post-pandemic support: 24-hour home medical calls and consultations virtual hospital initiatives	●	●	
4 Create a package of benefits for the purchase of fuel			●
5 Introduce direct agreements with local gastronomic realities			●
6 Create a company mobility plan			●
7 Activate a company agreements portal		●	
8 Developing corporate welfare plans based on different needs emerged from the climate analysis (parental leave, wage inequality, smart-working)			●
OBJECTIVE 2 • Encourage people's growth and attract new talent			
1 Conduct performance review programs on skills and knowledge on an annual basis for employees and managers			●
2 Activate an employee incentive policy, even according to sustainability criteria			●
OBJECTIVE 3 • Promote internal and external communication			
1 Create an intranet or implement a more integrated internal communication method			●
2 Collect and monitor customer feedback on sustainability reporting			●

Our Sustainability Plan 2022-2024

Commitments	2022	2023	2024
PILLAR IV: RESOURCES AND ENVIRONMENT			
OBJECTIVE 1 • Manage resources effectively and efficiently			
1 Start monitoring water consumption and subsequently identify improvement actions		●	
2 Develop a purification system for the water used for asset management			●
3 Relamping the spare parts warehouse with LED lighting system		●	
4 Carry out projects to increase the percentage of waste recycling, especially on the workshop side (hazardous/toxic), to be developed through collaboration with ANCO		●	
5 Implement good practices to reduce the use of paper and, on the purchasing side, select FSC-certified products		●	
6 Install water supply stations and distribution of water bottles (canteen)			●
OBJECTIVE 2 • Counteract climate change			
1 Select a supplier to purchase 100% Energy from certified renewable sources with Guarantee of Origin (GO)		●	
2 Calculate the Carbon Footprint to monitor GHG emissions according to internationally recognized standards			●
3 Develop a Carbon Management Plan (Emission Reduction Plan and any related compensation projects)			●
OBJECTIVE 3 • Measure to improve			
1 Develop employee training plans on environmental issues, with a view to an internal awareness campaign		●	
2 Create photovoltaic systems on roofs or owned land			●
3 Study possible solutions to implement to obtain LEED certification			●
4 Implement an ISO-based environmental management system 14001 and energy management according to ISO 50001		●	

Commitments	2022	2023	2024
PILLAR V: INNOVABILITY			
OBJECTIVE 1 • Digitalize to simplify			
1 Evaluate and monitor assets promptly to avoid management inefficiencies		●	
2 Develop and implement My Authos apps		●	
3 Develop digital solutions for predictive vehicle maintenance to serve the customer			●
4 Digitize the sales techniques learned through the Digital Academy tool			●
OBJECTIVE 2 • Customer care and loyalty			
1 Develop tailor-made policies with the creation of a customer-based product	●		
2 Formalize insurance tools unrelated to the mobility asset but linked to the person (follow me) and specific events (collaboration with OCTO Telematics)			●
3 Develop specialized customer care service to facilitate maintenance of the customer's vehicle		●	
4 Develop the "mobile service" service dedicated to customers		●	
OBJECTIVE 3 • Establish partnerships for sustainability education enhancement			
1 Continue collaborations with institutional partners and universities to improve communication by creating workshops and joint events			●
2 Integrate rental services with the dynamics of smart-cities and condominium communities to develop sustainable use of means of transportation		●	

Governance and value creation.

- Governance bodies
- Roles and skills
- Code of ethics
- Economic responsibilities
- Value creation and distribution
- Innovation

Performance indicators

€149 million
of economic value
generated



€150 million
of distributed
value

100%
of the value generated
is distributed among
stakeholders (2022)



95%
of the value generated
is distributed among
stakeholders (2021)

Governance bodies.



Authos corporate governance system has always been committed to promoting and creating medium and long-term sustainable value, recognizing its responsibility towards local communities and its significant role in developing the territories in which it operates.

The Corporate Governance structure includes all the rules and behaviours adopted by the Company to guarantee the correct, efficient and transparent functioning of the governance bodies and corporate control systems. Currently, the Company is led by a sole Director with the support of a Control Body (Board of Auditors).

Within the Company, a committee has been established to evaluate decisions regarding ESG (Environmental, Social and Governance) issues, which operates under the guidance of the Sole Director and supported by the Board of Statutory Auditors, the controller and different technical teams.

In general, however, the Sole Director is supported by the compliance and impact manager concerning the identification and management of the organization's ESG impacts and for the assessment and consideration of the risks relating to these aspects.

Roles and skills.

52

Specifically, the Sole Director (AU) is responsible, in addition to legal representation, with all the powers for the management of the social enterprise without distinctions and/or limitations for ordinary and extraordinary administration activities, without prejudice to the matters which according to law and of the current statute are attributed to the proposal and/or decision and/or prior authorization of the members of which the administrative body has the power to execute the management decisions taken by those entitled directly.

The Board of Auditors, on the other hand, is the corporate body responsible for supervising correct administration, in particular, the correctness and effectiveness of the organizational, administrative and accounting structure adopted by the directors.

The Board is composed of 3 full-time auditors and 2 alternate auditors with the requirements of integrity and professionalism in line with the provisions of the law.



The auditors operate with autonomy and independence, maintaining maximum confidentiality regarding the documents and information acquired during their office and following the procedure adopted for the external communication of documents and news regarding the Company. The Board of Statutory Auditors and the auditing firm exchange data and information relevant to the performance of their respective tasks. The waiting period between one meeting of the Board of Statutory Auditors and the next must be a maximum of 90 days.

The first levels of the company are involved in the **management and evaluation of conflicts of interest** through meetings during which, when a potential or actual risk arises, the following principles are implemented:

- **Understanding risk factors**
- **Impartiality in decisions**
- **Friendly leadership through a culture of respect**
- **Sharing approach regarding disagreements points and critical issues**

Code of ethics.

Authos is constantly committed to achieving increasingly higher quality standards through the provision of excellent services and developing initiatives centred on protecting the environment and human resources' well-being and safety. The general principles guiding Authos are based on honesty, correctness, moral integrity, transparency, confidentiality, quality and safety and respect for the person and for environmental resources.

To confirm this, the Code of Ethics adopted by the Company is the synthesis and formalization of the values and principles to which it inspires and which act as fundamental pillars for carrying out daily operations.

This document, in fact, reports all the rights, duties and responsibilities towards stakeholders, effectively becoming the main guideline for conveying company decisions. It also defines the behavioural indications to be adopted with the employees, with customers, with the PA, as well as in the dissemination and use of accounting, control and supervisory systems.

The administrative bodies are responsible for promoting, sharing and adhering to the Code of Ethics, disseminating its contents through the most suitable means depending on the situation.



Our network

Authos participates with a significant role in the sector associations **Federauto** and **AsConAuto**. In the social field, the collaboration with the **Moncalieri AIR Down Association** is reconfirmed to promote initiatives to encourage more significant achievement for people with Down syndrome, as well as greater inclusion in the school context.

Economic responsibilities.

The market numbers

For the automotive market, 2022 was a challenging year, with a 9,7% decrease in registrations compared to the previous year. Sales of new cars stood at 1.316.702 units, far from the pre-pandemic numbers of 2019.

The growth recorded in December (+21%) was insufficient to reverse the general trend. The share of sales to private individuals decreased by 15.6%, while long-term rental recorded an increase of 18.8%.

Hybrid cars were the favourite among Italians, followed by LPG cars. It is worth underlining the dramatic fall for electric cars (-26,6%) with only 49.536 units, while petrol cars lost 16,2% (366.822) and diesel cars 20,1% (266,667).

The National Union of Foreign Motor Vehicle Representatives (UNRAE) requests political support to address the transition towards sustainable mobility, underlining the importance of infrastructure and fiscal policies suited to the sector invoking the deductibility of costs based on CO₂ emissions for company cars.



The automotive market in 2022 faced several difficulties that negatively affected it. One of the main challenges was represented by the inflationary dynamic, with an increase in the costs of materials and supplies which put the car manufacturers at the base of the supply chain to the test. It has inevitably led to higher vehicle prices and made it more difficult for consumers to purchase new cars.

The significant decline in vehicle demand, which began due to the economic uncertainty generated by the COVID-19 pandemic, is physiological of the reduction in non-essential expenses. Falling car sales have, in turn, created greater competition among automakers and for dealers to attract willing buyers.

Furthermore, the war situation in Europe further complicated the picture. Conflicts and tensions in several European regions have created political and economic instability, discouraging investment and causing uncertainty in the growth prospects of the automotive sector. Consumers have become more cautious when purchasing, worried about future stability and the possible economic consequences of conflicts.

Therefore, the automotive industry has faced significant challenges in maintaining profitability and supporting demand, seeking new strategies to adapt to an uncertain and unstable economic context.

In this context, Authos has maintained its competitiveness by adopting an innovative and integrated approach to risk management, increasing corporate resilience and guaranteeing operational continuity and the protection of all the Company's assets.

In this way, the Company managed to maintain a significant value in sales and revenue volumes, generating positive cash flow and achieving the desired corporate balance. The trend in sales volumes and revenue continues to be significantly higher than that of the market, demonstrating a constant improvement in the Company's commercial management and allowing it to remain among the top positions in terms of sales volumes in the area of competence among the "import" brands.



	2022	2021	Variations
ECONOMIC MONITORING KPIS			
Sales Revenue	131.052.520 €	149.636.281 €	-18.583.761 €
Value of Production (VdP)	149.770.922 €	171.174.748 €	-21.403.826 €
Staff costs/Revenue	3,72%	3,10%	0,61%
Cost of Goods/ Revenue	80,03%	76,10%	3,93%
Cost of Services/ Revenue	11,94%	10,29%	1,65%
Third-party assets/ Revenue	2,61%	3,09%	-0,48%
Management costs / Revenue	0,21%	0,39%	-0,18%

Although the value of production and, inevitably, revenues from sales have seen a contraction of around 12%, the normalization of economic factors on turnover reflects a substantial balance of cost items, with a slight increase in the cost of goods.

The data is significant compared to what was expressed previously and explains what will be the subsequent considerations on the economic value distributed. In 2022 financial statement indicators allowed us to generate an operating profit higher than 2021 by 42% (€3.413.781), intended to partially replenish the revaluation reserve and a legal reserve of €171.000.

Basically, a significant increase in operating assets and a reduction in liabilities can be seen. It became possible thanks to the rise in stock (+6,2 million €) and other credits, as well as the reduction in tax and social

security debts. Furthermore, the Company has improved its net working capital, optimizing the management of financial resources. Finally, there was a notable improvement in net assets, indicating greater financial strength for the Company.

The positive net result was obtained through a series of changes, including the consolidation of the corporate and organizational structure, the reorganization and efficiency improvement of the business units and the definition of new commercial strategies based on more significant unit margins and better performance of the services related to the sale of the main product.

Furthermore, a corporate spending review analysis was conducted to identify waste and savings opportunities, reducing utility costs and increasing profits, allowing for any new investments.

Value creation and distribution.



Authos has a typical (characteristic) turnover of around 130 million, a production value of about 150 million, a positive economic result for the year of 3,5 million euros and a positive EBITDA of almost 8.5 million, equal to 5.7% of the typical revenue.

In the context of a sustainability report, the economic value generated refers to the creation of financial value by the Company through its commercial activities. This value is represented by the revenue generated, the operating margin, the net profit and other financial indicators that reflect the company's economic performance. On the other hand, distributed economic value refers to the destination and distribution of the value generated by the Company among the different interested parties. It may include the payment of salaries and benefits to employees, dividends paid to shareholders, taxes paid to the State, investments in the local community, donations for social purposes and other forms of redistribution of value towards the company's stakeholders. In summary, the economic value generated represents the income and financial performance of the company, while the economic value distributed indicates how this value has been allocated and distributed among the interested parties, considering the principles of sustainability and social responsibility.

	2022	2021	Variations	
DIRECT ECONOMIC VALUE GENERATED				
Total	149.771.752 €	171.177.600 €	-21.405.848 €	-12,5%
Sales and Service Revenue	131.052.520 €	149.636.281 €	-18.583.761 €	-12,4%
Changes in inventories of products and stock in trade	-	-	-	-
Changes in inventories and of work in progress	-	-	-	-
Fixed assets increment for internal works	-	-	-	-
Other revenue and net income	18.718.402 €	21.538.467 €	-2.820.065 €	-13,1%
Financial income	830 €	2.852 €	-2.022 €	-70,9%
Adjustments to financial assets	-	-	-	-

Compared to 2021, it can be seen how the percentage of the economic value distributed covers a value higher than that generated, consistently with the dynamics of economic redistribution highlighted in the previous paragraph. Actually, net of the reduction in revenues, costs did not follow the same trend proportionally (12,5% vs 7%).

Furthermore, some of the reported costs can be considered non-repeatable investments, which will also have effects in future years, leading to greater profitability. These investments aim to generate long-term benefits for the Company, contributing to its success and improving its profitability over time.

Overall, the table reflects a year in which the economic value generated decreased, primarily due to reduced revenues and income. However, significant reductions in operational costs have been achieved, while remuneration for staff and financiers has increased.

Despite this, the economic value distributed of approximately €150 million saw a minor contraction than that of the generated value, demonstrating Authos' commitment to sharing its added value with stakeholders.

	2022	2021	Variations	
ECONOMIC VALUE DISTRIBUTED				
Total	150.450.540 €	161.771.199 €	-11.320.659 €	-7,0%
% Direct Economic Value Generated	100%	95%	-	-
Reclassified operating costs	141.972.206 €	153.844.919 €	-11.872.713 €	-7,7%
Raw materials, subsidiary materials, consumables and goods	119.869.104 €	130.271.814 €	-10.402.710 €	-8,0%
Service costs	17.888.198 €	17.614.334 €	273.864 €	1,6%
Costs of third-party assets	3.902.469 €	5.293.087 €	-1.390.618 €	-26,3%
Other operating expenses	312.435 €	665.684 €	-353.249 €	-53,1%
Staff remuneration	5.564.403 €	5.307.216 €	257.187 €	4,8%
Staff remuneration	5.564.403 €	5.307.216 €	257.187 €	4,8%
Shareholder remuneration	1.298.213 €	1.258.903 €	39.310 €	3,1%
Interest and other financial	1.298.213 €	1.258.903 €	39.310 €	3,1%
Shareholder remuneration	-	-	-	-
Distributed profit	-	-	-	-
Public Administration remuneration	1.615.718 €	1.360.161 €	255.557 €	18,8%
Income tax	1.615.718 €	1.360.161 €	255.557 €	18,8%
Community	-	-	-	-
Donations and charity	-	-	-	-

Innovation.

64

Over the years, investments aimed at digitalization have made it possible to achieve meaningful results, including:

- development of the web platform for the distribution and management of spare parts to guarantee an improvement in transport, in particular, through the reduction of time and costs;
- mobility efficiency projects, through investments focused on technologies for movement control, carried out thanks to collaboration with specialized partners (OCTO Telematics);
- developing the app "My Authos" to provide entirely digitalized services.



Authos considers research and development a fundamental tool to support company growth and expand and/or consolidate its position in the market strategically. It is because the multitude of diverse requests arriving from stakeholders and the continuous updating of information make innovation essential for differentiation from competitors. One of the aspects that Authos considers fundamental in the context of innovation concerns the digitalization of the automotive sector to make the purchasing method, service booking and interface with dealership more intuitive and effective.

In the innovation path, the company's Academy has played a fundamental role, acting as a reference hub for developing proposal and ideas within the Company.

Considering the strategic importance of the research and development area covered, a dedicated strategic team has been set up, supported by external suppliers of technological solutions; the working group is coordinated in its work thanks to the constant supervision of the AU (Sole Director). The progress achieved regarding the objectives connected to the company's Innovation Strategy is constantly monitored to evaluate possible improvements. In addition, a dedicated roadmap is also provided with improvement actions to be implemented to manage any problems relating to the business plan.

Authos has decided to concentrate investments on technological development following two joint approaches:

- internally through the updating of processes and the inclusion of new software to improve the management of daily activities (Enterprise Resource Planning, Customer Relationship Management);
- externally through the search for new communication and engagement tools to redesign the sales and support path (APP, Social, Digital Marketing, Digital Signature, Online Showroom).

Environmental responsibility.

- Commitment to the environment
- Waste management
- Water resources management
- Energy management and emissions
 - Energy
 - Emissions

Performance indicators

5.026^{GJ}
energy consumption
(-24%)



0,034^{MJ/€}
energy intensity
(-13%)

100% electricity from renewable sources in 2022

241^{ton}
waste produced



15%
non-hazardous waste

Commitment to the environment.

68

In recent decades, awareness of the limits of the earth system has grown. In the context of a planet that functions through natural cycles such as the carbon cycle, the water cycle and the nitrogen cycle, it becomes evident that **a linear economy based on the idea of perpetual productive growth clashes with the realities of limits imposed by nature itself.**

Being sustainable means recognizing these limits and committing to respect them, investing in the future.

Aware of this, Authos aspires to position itself as the main reference point in its sector, by promoting adopting the principles of **Corporate Social Responsibility** as a new entrepreneurial paradigm.

The Company's commitment is not limited to generating positive social impacts but embraces a holistic approach that increasingly considers environmental impacts.



EMISSIONS

193t CO₂eq (-68%)

EMISSION INTENSITY

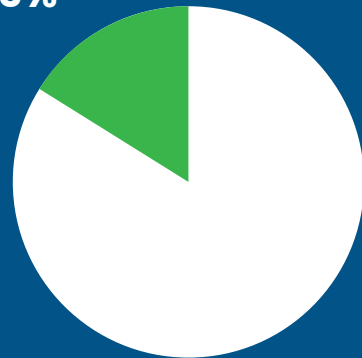
1,2g CO₂eq/€ turnover (-0,6%)

Waste management.

In 2022, the total amount of waste produced was 241 tons.



Non-hazardous waste
15%



85%
Hazardous waste



Authos is fully aware of the importance of new circular production and consumption models as essential conditions for the **diffusion of new entrepreneurial approaches capable of concretely contributing to sustainable development**. In particular, in the spare parts departments' operational processes, Authos has implemented a practice of almost complete reuse of the packaging materials supplied by Ford Italia. This initiative is part of the path undertaken by the company to encourage the circular use of packaging materials, demonstrating its concrete commitment to promoting circularity and reducing environmental impact.

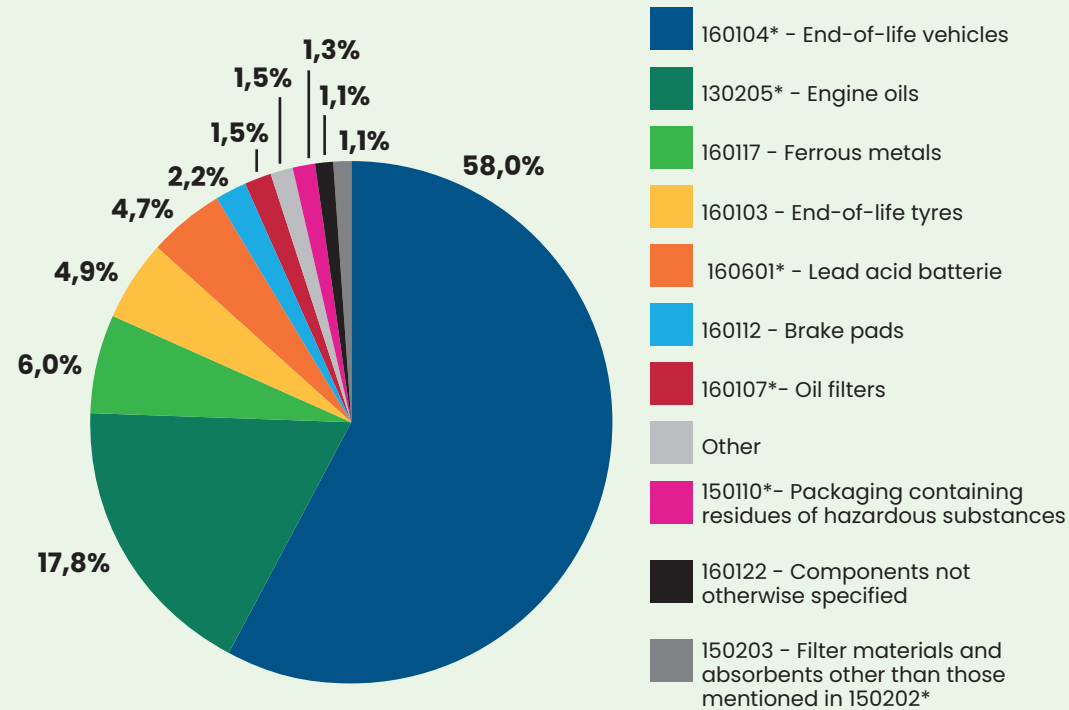
The activities carried out within the workshops represent the primary source of waste production. The latter mainly derive from standard processes carried out in these environments, including mechanical and electronic repairs of motor vehicles. By this, it is important to underline that **most waste produced is classified as hazardous, representing approximately 84% of the total waste generated in 2022**.

During 2022, 1.5% of the total quantities of waste produced were not collected by the company in charge and, therefore, remained temporarily stored in the company's internal warehouses before collection. It explains the differences between the overall quantities produced and those indeed subjected to recovery or disposal procedures, as highlighted in the GRI tables below.

Compared 2021, a notable decrease is observed in the amount of waste produced, equal to 60%. This contraction is mainly attributable to vehicle scrapping activities, which recorded a significant change in the reported year. The main waste category produced by Authos, end-of-life vehicles (CER 160104*), has suffered a drastic decline compared to the previous year, with an estimated reduction of approximately 70% in of absolute quantities.

Regarding the analysis of the subdivision of waste categories, **classified according to the CER code**, accurately reflects the main activities responsible for waste production by Authos. In addition to end-of-life vehicles, which represent the main category of waste with 58% of the total, 18% derives from mineral oils to be disposed of following maintenance activities. It is followed by ferrous metals, constituting approximately 6% of the total produced waste. The remaining share is distributed among the other waste categories indicated, but each represents less than 10% of the total waste produced overall.

Authos' waste by composition



u.m. Onsite Off-site Total

GRI 306 | WASTE

2022

GRI 306-3 Waste by composition

Hazardous waste	t	0	202,90	202,90
Non-hazardous waste	t	0	38,04	38,04
Total	t	0	240,94	240,94

GRI 306-4 Waste diverted from disposal

Hazardous waste

Preparation for reuse - (R13)	t	0	198,8	198,8
Recycling - (R3, R4, R5, R11)	t	0	0	0
Other recovery operations - (R2, R6, R7, R8, R9, R10, R12)	t	0	0	0
Total	t	0	198,8	198,8

Non-hazardous waste

Preparation for reuse - (R13)	t	0	36,8	36,8
Recycling - (R3, R4, R5, R11)	t	0	0	0
Other recovery operations - (R2, R6, R7, R8, R9, R10, R12)	t	0	0	0
Total	t	0	36,8	36,8

GRI 306-5 Waste directed to disposal

Hazardous waste

Preparation for disposal - (D13, D14, D15)	t	0	1,8	1,8
Incineration with energy recovery - (R1)	t	0	0	0
Incineration without energy recovery - (D10, D11)	t	0	0	0
Landfilling - (D1, D5)	t	0	0	0
Other disposal operations - (D2, D3, D4, D6, D7, D8, D9, D12)	t	0	0	0
Total	t	0	1,8	1,8

Non-hazardous waste

Preparation for disposal - (D13, D14, D15)	t	0	0	0
Incineration with energy recovery - (R1)	t	0	0	0
Incineration without energy recovery - (D10, D11)	t	0	0	0
Landfilling - (D1, D5)	t	0	0	0
Other disposal operations - (D2, D3, D4, D6, D7, D8, D9, D12)	t	0	0	0
Total	t	0	0	0

CER Code	Tons
WASTE BY COMPOSITION 2022	
080318 - Toner	0,05
150106 - Mixed packaging	0,91
150203 - Filter materials and absorbents other than those	2,59
160103 - End-of-life tyres	11,73
160112 - Brake pads	5,19
160117 - Ferrous metals	14,53
160120 - Glass	0,44
160122 - Components not otherwise specified	2,24
160605 - Other batteries and accumulators	0,03
160214 - WEEE	0,04
130205* - Engine oils	42,82
130703* - Other fuels	0,52
150110* - Packaging containing residues of hazardous substances	3,22
150111* - Metallic packaging containing hazardous substances	0,09
150202* - Absorbents, filter materials contaminated by hazardous	0,03
160601* - Lead acid batteries	11,42
160104* - End-of-life vehicles	139,73
160107* - Oil filters	3,57
160114* - Antifreeze fluids	1,35
160213* - Discarded equipment containing hazardous components	0,02
160504* - Gases in pressure containers	0,14
Total	240,9¹

¹ In 2022, part of the waste produced was not collected by the appointed company, remaining stored in temporary warehouses before collection, done in full compliance with current regulations.



Water resources management.

The activities carried out by Authos do not require significant use of water resources, given their nature. **The water is mainly used for toilets and washing operations in workshops.** Currently, the water supply occurs exclusively through the aqueduct, while the related waste is disposed of through the public sewerage system following the characteristics of the wastewater produced.

Although the impact on water resources is limited, **the Company has implemented conscious practices to reduce water consumption in some activities that require withdrawals.**

For example, washing systems have been installed that allow almost total recycling of the water used, thus reducing the withdrawal of water from the aqueduct and the quantity of water discharged.



Energy management and emissions.

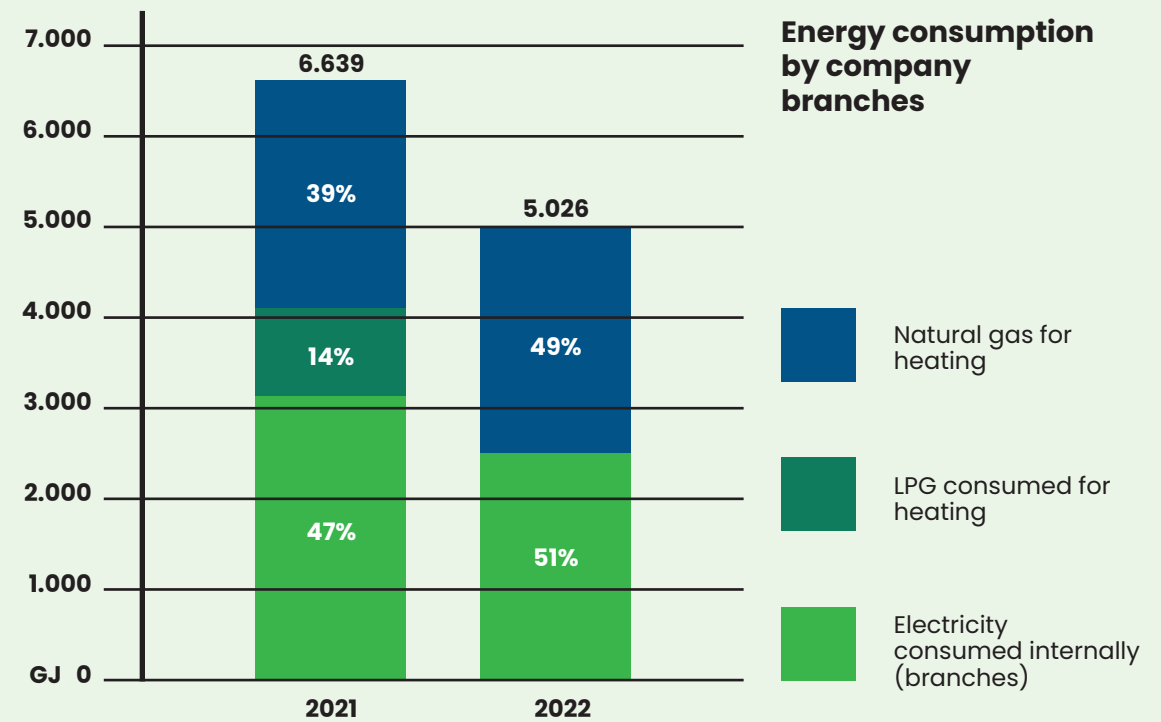
Energy

Authos' path to carefully managing its energy needs, first and foremost, involves constant consumption monitoring and the constant search for new solutions to increase energy efficiency.

In this sense, in 2022, new LED systems were installed in the company departments, to reduce consumption, to which must be added the intervention carried out on electrical system as a whole, which saw the installation of a new medium voltage control cabin aiming to contain energy losses.



Autho's energy needs, compared to the previous year, to date, have seen a significant contraction of an estimated consumption of 5.026 GJ to date. Of these, the majority is attributable to electricity (51%) used for heating the company offices, followed by natural gas, which covers the remaining needs. The significant contraction in consumption (-24%) observed is inevitably affected by some divestment operations that involved some company offices: starting from January 2022, the Corso Grosseto office, whose energy needs were covered by LPG supplies, was subject to replacement of the boilers with the consequent exclusion of LPG from the overall energy needs of Authos.



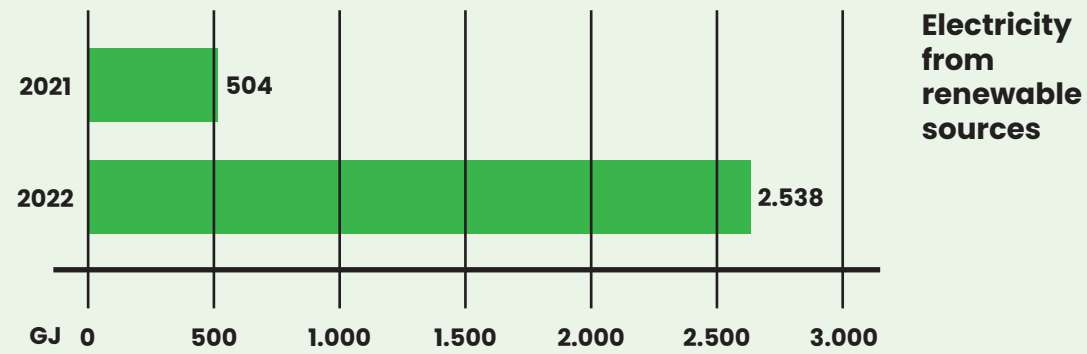
5.026_{GJ}
energy consumption at the company branches

-5%
car fleet fuel consumption

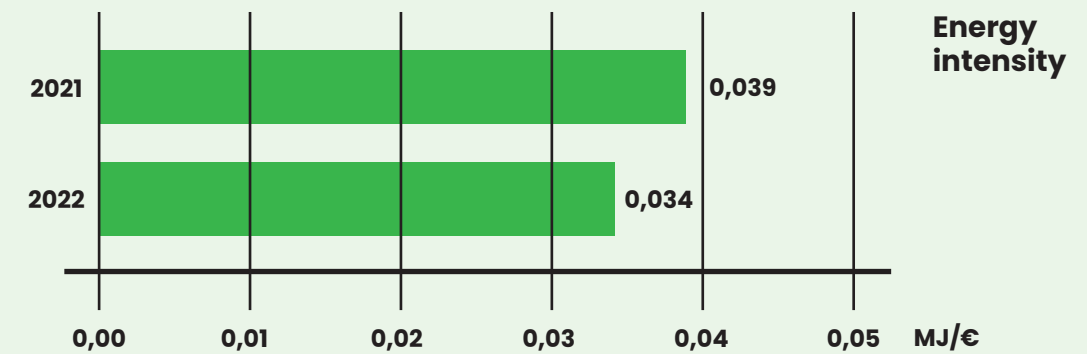
-24%
energy consumption by company branches

100%
electricity from renewable sources in 2022

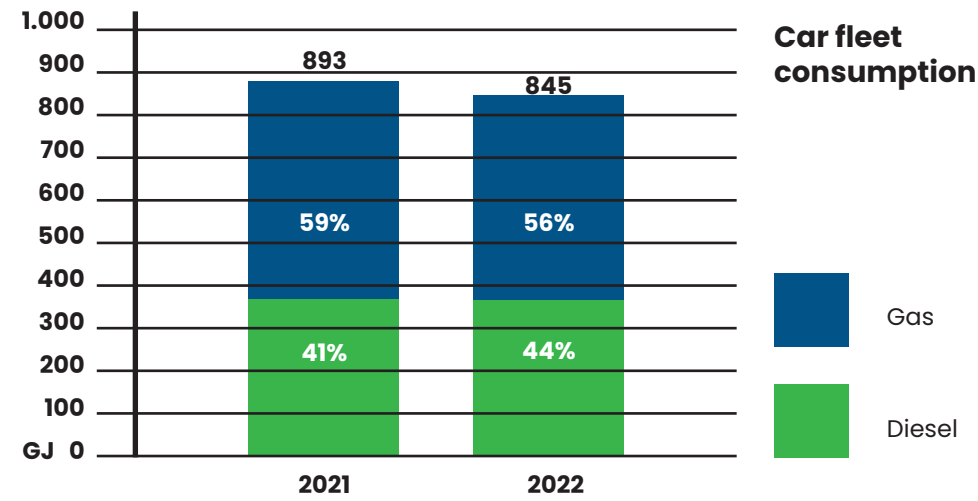
Finally, the year 2022 was an important year for Authos as, for its electricity supply. It decided to use a supply made up of 100% renewable sources certified by Guarantee of Origin. Besides having significant implications regarding the diversification of its energy sources, the choice made contributes positively to a reduction of its environmental impact, as best described in the following paragraphs.



Analysing the data based on the revenue's volumes generated by Authos in 2022, a contraction in emission intensity values of 13% can be seen. Despite a decrease in revenues for 2022 financial year, this reduction is driven by the efficiency mentioned above and **disposal interventions that affected the organization in the reporting year.**



Finally, it should be underlined that the **car fleet energy consumption**, while maintaining substantially unchanged the shares associated with the two fuels used, saw a slight contraction estimated in the order of 5%.



		u.m.	2021	2022
GRI 302-1 ENERGY CONSUMPTION WITHIN THE ORGANIZATION²				
Electricity	Total electricity purchased and consumed	Gj	3.096	2.538
	of which purchased from renewable sources (covered by Guarantees of Origin)	Gj	504	2.538
LPG	Heating consumption	Gj	954	-
Methane	Natural gas for heating	Gj	2.590	2.487
Company car fleet	Diesel	Gj	369	368
	Gas	Gj	524	477

		u.m.	2021	2022
GRI 302-3 ENERGY INTENSITY OF INTERNAL CONSUMPTION				
Revenue		€	171.174.747	149.770.922
Energy intensity		MJ/€ revenue	0,04	0,03

² The calculation methods for converting energy consumption into GJ during 2022 have been updated and applied to previous years subject to reporting. The purpose of this update is to guarantee the complete and correct comparability of the reported data.

Energy management and emissions.

Emissions

-68%

of CO₂eq emissions compared to 2021³

193

tons of CO₂eq generated in 2021⁴



1,2 gCO₂eq/€ revenue value of Authos emission intensity for 2022⁵

-0,6%

change in emission intensity per revenue unit compared to 2021

³ According to the market-based approach

⁴ According to the market-based approach

⁵ According to the market-based approach

Notwithstanding that Authos' activities, despite their nature, are not typically related to an elevated climate impact, the Company recognizes the significant contribution that the private sector can make in the fight against climate change. To implement its commitment, **the Company then monitors and reports its climate-altering emissions, consequently identifying possible margins for improvement to reduce its carbon footprint.**



The climate-altering emissions are therefore calculated in full compliance with the indications provided by the reference standards. They can be traced back to two main emission categories.

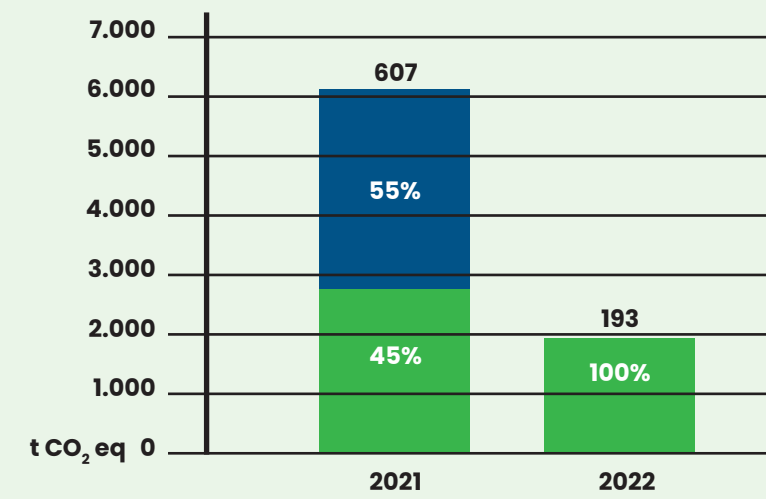
Scope 1 includes direct emissions generated by the Company's internal activities or those controlled by it. These emissions mainly arise from stationary and mobile combustion sources, such as the company car fleet. In addition, this category includes fugitive emissions of refrigerant gases in air conditioning systems. For this last category, following the fact that in 2022, the air conditioning systems were found to be empty, a replacement of the latter was carried out at the same time as they were obsolete. Maintenance, with associated recharging, has been set for 2023 for those still in operation. No releases of these gases contribute to the company's carbon footprint.

Scope 2 instead includes indirect emissions resulting from the production of electricity, steam or heat supplied by third parties in places other than those in which they are used. These emissions are attributed to the Company as the final consumer. The calculation is carried out according to two distinct approaches: market-based estimates starting from the emission factors associated with the electricity supplied by

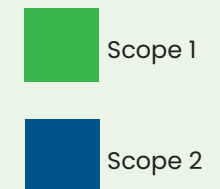


our selected suppliers or through the location-based approach, which uses the emission factors relating to the national energy mix. In the case of Authos, the market-based approach is reported first and foremost to enhance the path undertaken regarding its energy supply.

Climate-altering emissions market-based⁶



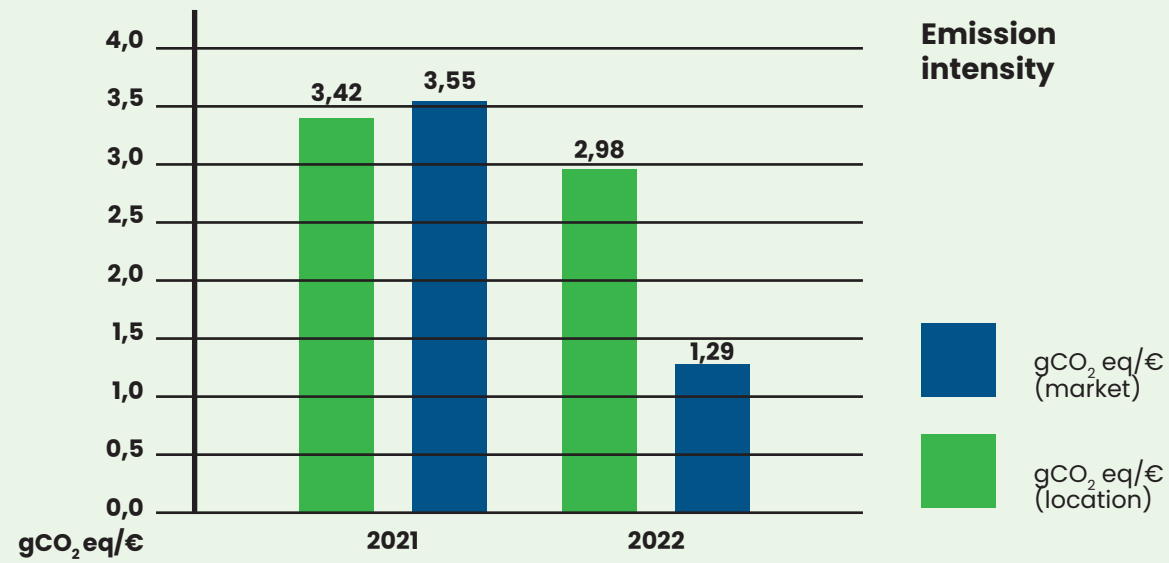
⁶ Calculation methodology updated compared to the 2021 financial year. Emission factors used for fuels refer to the national standard table parameters (ISPRA, 2023), while the emission factors used for electricity supply refer to the European Residual Mixes report (AIB, 2022).



Thanks to the choices made for the purchase of electricity for which Authos, by 2022, can count on a supply from 100% renewable sources, a significant contraction in climate-altering emissions is, in fact, observed.

It is due to a total elimination of those connected to the purchase of electricity, according to the provisions of the market-based reporting approach used. In addition, the emissions calculated according to the location-based approach are also reported to guarantee full transparency of information on this topic.

The interventions carried out consequently also lead to a significant increase in the efficiency of the processes from a purely environmental viewpoint: the choice, to source exclusively from renewable energy produces a contraction of the emission intensity indicator (always calculated on the basis of the market-based approach) which goes from 3,5 gCO₂ eq /€ revenue for 2021 at just over 1,2 gCO₂ eq /€ turnover for the year being reported.



	u.m.	2021	2022
GRI 305 EMISSIONS			
GRI 305-1 Direct emissions Scope 1			
From methane gas combustion	tCO ₂ eq	146,6	141
From LPG combustion	tCO ₂ eq	63,1	0
Gas	tCO ₂ eq	38,6	35
Diesel	tCO ₂ eq	27,5	17
Totale Scope 1	tCO₂ eq	276	193
GRI 305-2 Indirect emissions Scope 2			
From purchased electricity – location-based	tCO ₂ eq	310	254
From purchased electricity – market-based	tCO ₂ eq	331	0
Total Scope 1 + Scope 2 Location based	tCO₂ eq	585	447
Total Scope 1 + Scope 2 Market based	tCO₂ eq	607	193
GRI 305-4 Emission intensity			
Revenue	€	171.174.747	149.770.922
Market-based KPIs	gCO₂ eq/€	3,55	1,29
Location-based KPIs	gCO₂ eq/€	3,42	2,98



Social.

• Our people

- Human resources management policies
- Corporate welfare and remuneration policies
- Turnover
- Human capital training and development
- Occupational health and safety

Performance indicators

130
number of
employees



30%
percentage of
female employees

5.800 training hours provided

42,31%
turnover rate



7 YEARS
average length
of service

Our people.

Authos attributes great importance to human capital and its valorisation, recognizing them as essential elements for the success of the Company and its activities.

Regarding business continuity, a cohesive and motivated corporate population strengthens an organization's ability to continue carrying out its activities, even in the presence of adverse events or unexpected interruptions.



The Company firmly believes that the development and enhancement of people can only occur through the promotion of a healthy and stimulating working environment, which ensures the well-being of employees, guaranteeing quality service and a high degree of customer satisfaction.

For this reason, Authos intends to continue to pursue the creation of paths to promote of individual value in full respect of their physical, cultural and moral integrity. This commitment also has positive repercussions on the personal and professional development of all resources for whom it is important to work in an exciting and inclusive environment in which everyone can be listened to, is free to express their abilities and increases their skills.

From this perspective, including a function dedicated to human resources was essential, which made it possible to consolidate the group, involving company's women structurally.

As of 31.12.2022, Authos has a total of n. **130 employees**, divided as shown in the following table. The figure shows a decrease compared to the previous year. The number of employees - reported in this document - refers to the indication of the standard GRI to use the final data of the reporting period.

	2020	2021	2022
GRI 2-7A PERMANENT AND TEMPORARY EMPLOYEES			
Total employees	148	143	130
Men	108	103	91
Women	40	40	39
Permanent employees (including apprenticeship contracts)	135	124	108
Men	98	87	74
Women	37	37	34
Temporary employees	13	19	22
Men	10	16	17
Women	3	3	5
Full-time	143	139	122
Men	106	102	88
Women	37	37	5
Part-time	5	4	8
Men	2	1	3
Women	3	3	5



100% of employees are covered by the trade collective bargaining agreement (CCNL).

The employment relationship offered to employees is stable and continuous, with 83% having a permanent employment contract.

Part-time contracts, which represent 6%, are created mainly to favour the different and individual needs of each Person.

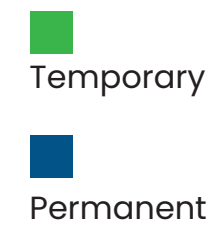
108 permanent employees, including apprenticeship contracts



During the month of July 2022, there were significant fluctuations resulting from the hiring of some resources in apprenticeships after obtaining their high school diploma.



Employees by contractual type



Employees by contractual type



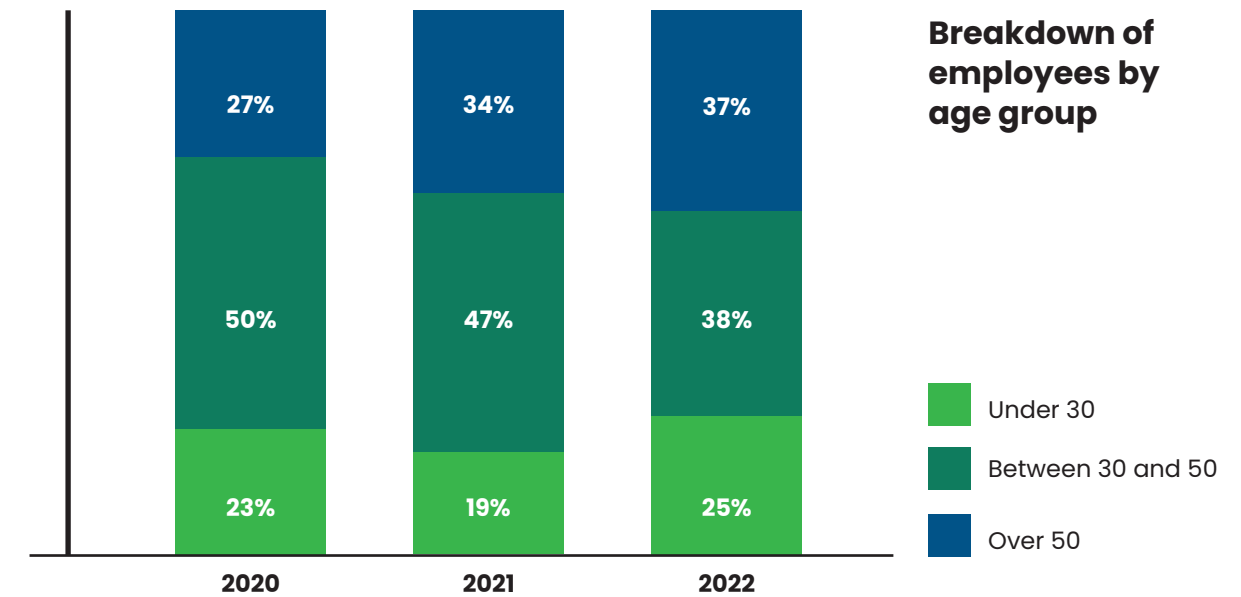
Employees by gender



Observing the company's population, the professional category that registers the largest employees' number is employees, representing 51,5% of the total, followed by workers (47,7%) and executives (0,8%).

In 2022, in line with the previous year, the most significant number of employees is confirmed in the age group between 30 and 50, which represents approximately 37,7% of the company's population. The group of employees over 50 years old comes in immediately after with 36,92% and those under 30 at 25,38%. As can be seen from the table, **the increase in the share of staff under 30 demonstrates Authos' commitment to enhancing young talent by supporting their entry into the world of work.**

	2020	2021	2022
GRI 2-7A BREAKDOWN OF EMPLOYEES BY CATEGORY AND GENDER			
Total employees	148	143	130
Men	108	103	91
Women	40	40	39
Executive	-	-	-
Men	-	-	-
Women	-	-	-
Middle managers	-	1	1
Men	-	-	-
Women	-	1	1
Employees	101	98	67
Men	61	59	32
Women	40	39	35
Workers	47	44	62
Men	47	44	59
Women	-	-	3



	2020	2021	2022
GRI 401-1 STAFF EMPLOYMENT BY AGE GROUP AND GENDER			
Total employees	148	143	130
Men	108	103	91
Women	40	40	39
Under 30 years old	34	27	33
Men	29	24	27
Women	5	3	6
Between 30 and 50 years old	74	68	49
Men	48	44	31
Women	26	24	18
Over 50 years old	40	48	48
Men	37	35	33
Women	3	13	15

Human resources management policies

Authos believes that to have competent staff and create value within the company, it is essential to have efficient and controlled processes regarding the search and selection of possible candidates.

The first selection phase consists of checking CVs to identify potentially interesting profiles.

Subsequently, the selected profiles cognitive interviews and evaluation tests begin to analyse their skills and characteristics to evaluate whether they can be compatible with the position and the company.

After this phase, the company's Business Model is explained to potential candidates so they can evaluate whether their expectations and capabilities are in line with the reality of the organization; finally, all incoming resources carry out a cognitive interview with the CEO, who believes it is important



to know the people who will be part of the company's human capital.

Authos reserves the right to terminate the employment relationship only if problems arise regarding repetitive and recurrent disciplinary complaints.

In the company, the department responsible for monitoring the performance of new entries is the **Ford Authos Academy**, which also coordinates and compares with the department manager.

Monitoring the analysis and evaluation processes is supported through update meetings and dialogue to manage the progress of the activities and identify ideas for improvement.

Communication of significant operational changes that could significantly affect employees, except for urgent or unforeseen reasons, is always made with at least 30 days' notice.

Corporate welfare and remuneration policies

During 2022, Authos wanted to consolidate its commitment to ensuring a healthy and safe working environment to prevent the occurrence of accidents and to promote a stimulating and welcoming working climate.

Authos, through the adoption of rewarding remuneration policies and staff incentive systems, is committed to positively influencing the corporate climate and individual performance, essential for achieving the set (predeterminate) objectives.

To support these considerations, the Company outlines every year a strategic incentive and development plan structured according to the function's role and the activities carried out, aiming to optimise costs and results.

Authos has adopted a banking policy to improve corporate welfare, which can benefit not only the company's employees and collaborators but also their relatives. It is important to underline that there are no differences concerning company benefits and welfare policies for workers, who are entitled to all welfare services regardless of the type of contract.

Regarding the new resources who join the workforce, having to follow a training period in which they cannot support themselves with the commissions accrued from their activity, they are entitled to initial income support for the first 6 months.

Furthermore, **Authos has developed a project which aims to improve the integration and inclusion of human resources in the**



Authos aims to improve the integration and inclusion of human resources.

company; in particular, this initiative involves 3 people with diversity in a training course regarding all the corporate souls in the various departments and professional and personal growth.

Moreover, there is a further project consisting of integrating the company's health fund as a means of support for company welfare.

Therefore, the Company guarantees its employees some benefits such as the possibility of using a company vehicle for work travel, to which 30 people are entitled, and the availability of an Intesa San Paolo health policy as health insurance for the entire corporate population.

Regarding remuneration policies, in 2022, there was a 10% percentage increase in the total annual remuneration of the highest-paid individual from the previous to the current period.

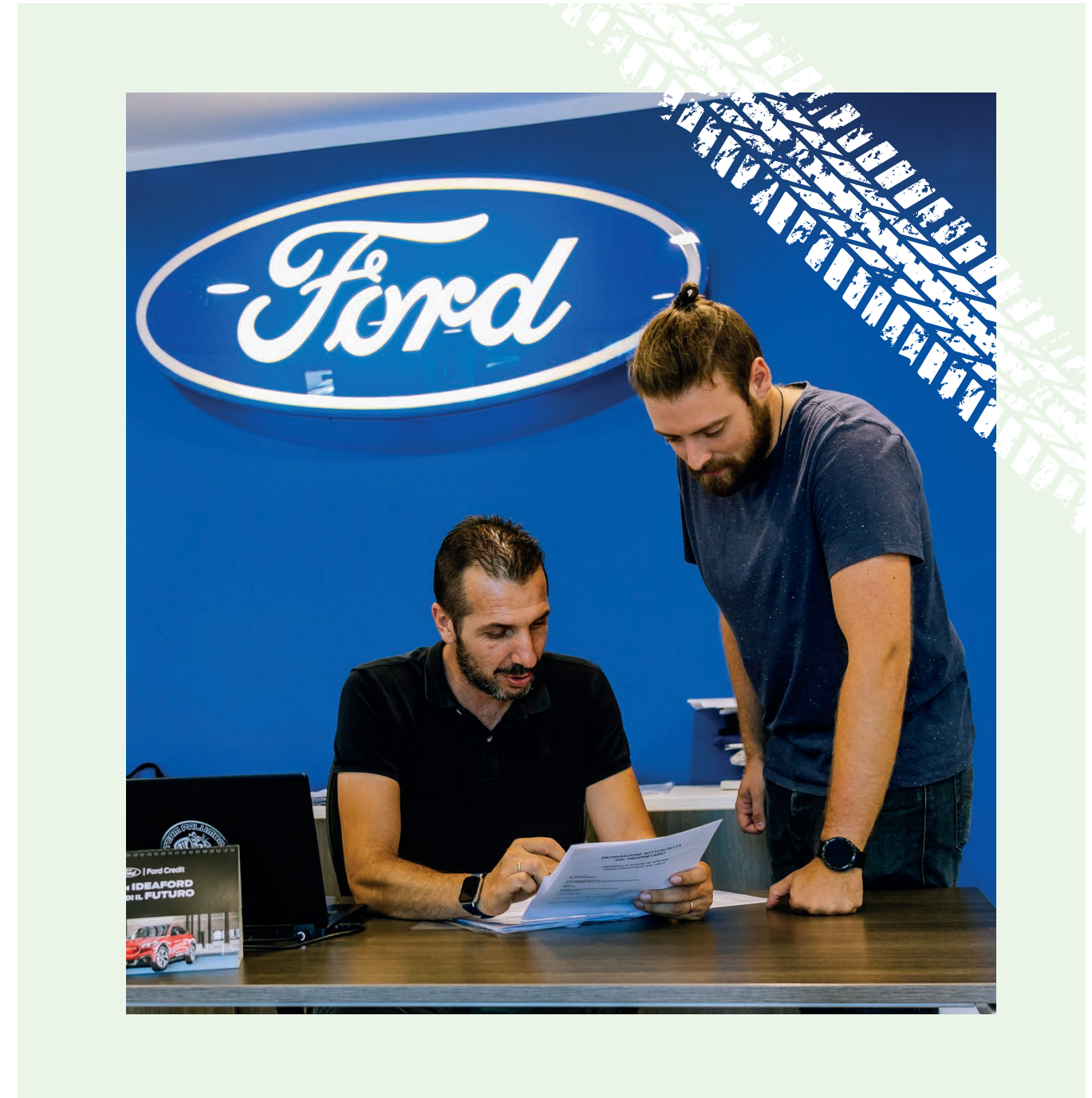
Likewise, the percentage of total yearly average compensation for all employees increased by 10% from the prior to the current period.

Type of benefit	Brief description	Total number of beneficiaries
GRI 401-2 EMPLOYEE BENEFITS		
Health insurance	Intesa San Paolo health insurance	Corporate population
Company vehicle	Use of company vehicle	30 people

Turnover

In recent years, **Authos has managed critical issues and sudden changes due to the pandemic**, which have profoundly influenced working methods and aspects of work-life balance, negatively impacting company turnover rates.

	2020	2021	2022
GRI 401-1 NEW EMPLOYEE HIRES AND EMPLOYEE TURNOVER			
Total new hires	14	26	21
Men	12	11	13
Women	2	15	8
Under 30 years old	5	8	11
Men	4	5	7
Women	1	3	4
Between 30 and 50 years old	7	4	7
Men	6	2	5
Women	1	2	2
Over 50 years old	2	14	3
Men	2	4	1
Women	-	10	2
	2020	2021	2022
GRI 405-1 EDUCATIONAL LEVEL			
Total employees	122	143	130
Graduate	15	16	14
Undergraduate	60	78	69
Other (less than diploma)	47	49	47



	2020	2021	2022
GRI 401-1 OVERALL TURNOVER RATE, BY GENDER AND AGE			
Overall turnover rate⁷	23%	40%	42,31%
Incoming turnover rate⁸	9%	18%	16,15%
Men	11%	11%	10,00%
Women	9%	38%	6,15%
Under 30 years old	15%	30%	8,46%
Men	14%	21%	5,38%
Women	20%	100%	3,08%
Between 30 and 50 years old	9%	6%	5,38%
Men	13%	5%	3,85%
Women	4%	8%	1,54%
Over 50 years old	5%	29%	2,31%
Men	5%	11%	0,77%
Women	-	77%	1,54%
Total exit turnover rate⁹	14%	22%	26,15%
Men	16%	21%	18,46%
Women	6%	23%	7,69%
Under 30 years old	15%	56%	10,77%
Men	14%	42%	9,23%
Women	20%	167%	1,54%
Between 30 and 50 years old	15%	15%	11,54%
Men	21%	14%	5,38%
Women	4%	17%	6,15%
Over 50 years old	10%	13%	3,85%
Men	11%	17%	3,85%
Women	-	-	-

	2020	2021	2022
GRI 401-1 TOTAL EMPLOYEE TURNOVER DURING THE REPORTING PERIOD, BY AGE GROUP AND GENDER			
Total number of employee	20	31	34
Men	18	22	24
Women	2	9	10
Under 30 years old	5	15	14
Men	4	10	12
Women	1	5	2
Between 30 and 50 years old	11	10	15
Men	10	6	7
Women	1	4	8
Over 50 years old	4	6	5
Men	4	6	5
Women	-	-	-
	2020	2021	2022
GRI 405-1 EMPLOYEES BY SENIORITY			
Average age of employment	40	40	43
Average seniority of service	18	15	7
	2020	2021	2022
GRI 405-1 PROTECTED CATEGORIES			
Men	3	3	3
Women	5	5	5

⁷ The overall turnover rate is calculated as the ratio between the sum of entries and exits at 12/31 of each year, compared to the total workforce in the reference period.

⁸ The incoming turnover rate is calculated as the ratio between new entries as of 12/31 each year and the total workforce in the reference period.

⁹ The exit turnover rate is calculated as the ratio between exits as of 12/31 each year and the total workforce in the reference period.

Human capital training and development

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Authos considers the training of its collaborators as a strategic element of great importance for developing human capital and creating added value: by implementing training activities, each resource has the opportunity to fully develop its capabilities, both from technical and relational skills.

This condition is fundamental to guarantee the company greater competitiveness in the market, thanks to increased staff productivity.

For the delivery and management of training programs, Authos created "**Ford Authos Academy**" in 2018, which, in recent years, has received important investments to offer tailor-made courses and has designed specially equipped physical spaces at one of the company headquarters.

The Company plans training activities by creating a weekly plan within which specific tasks are assigned to staff.

In general, however, at the beginning of the training course and without considering their particular future role, new hires are placed in the various company departments to acquire a practical understanding of the tasks and better integrate into



the corporate social context.

In recent years, the Academy has focused on strengthening language skills organizing English language courses to facilitate communication with international partners.

Authos Academy coordinates with the department manager and uses a monitoring system based on specific key performance indicators (KPIs) to constantly evaluate and keep training activities updated, involving employees actively through update meetings.

The Academy also carries out periodic checks (reviews) to evaluate training courses' effectiveness and the resources' performance. The topics covered in the training concern both technical and legal aspects; for the other thematic areas, personalized paths are developed and agreed upon with the managers.

Authos has also implemented training programs for sales to encourage the development of the skills necessary for correctly managing sales processes and customers. The company also offered refresher courses and transversal training on innovation, marketing and accounting.

Authos believes that training is a crucial element for business success because it is a fundamental tool for spreading sustainability values in addition to developing human capital and increasing skills.

The Company, carries out various initiatives to promote the awareness of employees and stakeholders regarding ESG issues, such as seminars at the Le Gru Shopping Center to address and evaluate the impact of cars on emissions and programs on responsible waste management.

Transition support programs are also offered for employees about to retire, including in early retirement plans. Interested parties are summoned and assisted in evaluating the early retirement option to facilitate hiring new resources.

The tool called **"Wiki Authos"**, which the Company is developing in collaboration with the IT department, will aim to bring together in one place all the guides and helpful information to have the material available always.

The courses are delivered in various modes, including in-person sessions, video conferences and e-learning tools.

As part of performance assessments and monitoring, exclusive digital tools such as Google Forms, Excel sheets for self-assessment and skills verification, and Google Text Sheets are used.



30% of employees are subjected to periodic assessments, while 100% of VAT-registered collaborators, in addition to following training courses to increase and update their skills, they receive constant monitoring regarding their performance and capabilities.

Finally, in the early stages of 2023, **Authos introduced a training course aimed at new resources with disabilities**, which will be carried out over 3 months and will involve the resources in all company departments. The activity's objective is to identify the department or activities most in line with the skills of the resources to enhance their contribution and satisfaction.

	u.m.	2022 hours	2022 average
GRI 404-1 AVERAGE HOURS OF TRAINING PER YEAR BY GENDER			
Total	hours	5.800	39,2
Men	hours	2.800	25,9
Women	hours	3.000	75,0

Regarding the training hours organized by Authos, this year the company provided **5,800 hours of training** to its own workforce with the aim of improving the hard and soft skills considered to be fundamental for the personal and professional growth of employees. In an ever-changing business environment, training courses and activities help employees to adapt quickly to new technologies, processes and strategies. This flexibility is essential to remain competitive and relevant in the market. Moreover, in order to stimulate creativity and innovation, Authos is concerned and try to constantly improve the personal development of individuals.

This demonstrates the company's commitment towards ever greater inclusion of employees, and providing a higher number of training hours for women than men aiming to promote an expansion of their knowledge and strengthening their position in the Company.

Occupational health and safety

Recently, **Authos has further invested in activities aiming to promote a healthy and safe working environment**, expanding the services offered to employees and collaborators: insurance policies have been, in fact, stipulated to cover accidents, deaths or illnesses. Furthermore, during the pandemic period, to increase information and awareness on issues related to contagion, specialized telephone medical advice was offered to support all employees.

	2020	2021	2022
GRI 403-9 HOURS WORKED (ORDINARY HOURS + OVERTIME HOURS + HOUR BANK)			
Total number of worked hours	301.920	291.720	255.500
Employees	301.920	291.720	255.500
Non-employee workers	0	0	0

For Authos, it is very important to ensure a working environment in which employees feel comfortable and safe, and for this reason, there are various training activities for all staff regarding the correct use of equipment, materials and processes on site of work. Furthermore, the Company is committed to promoting the dissemination of these concepts internally and to the public, considering the issue of occupational health and safety as an essential aspect for a company that operates ethically and responsibly.

The attention to promoting occupational health and safety is evident from the decline in the trend relating to work-related injuries.

Authos promotes voluntary health insurance in collaboration with **Intesa Sanpaolo** to incentivize a more specific program for maintaining a safe working environment. In addition, the Company is considering using a particular application for workplace safety management to precisely define and evaluate risks, monitor them in greater detail and identify possible corrective actions.

	2020	2021	2022
GRI 403-9 NUMBER OF INJURIES INVOLVING EMPLOYEES AND NON-EMPLOYEES			
Total number of recordable injuries	3	6	5
Which occurred to employees	3	6	5
Which occurred to non-employee workers	0	0	0
Number of injuries with serious consequences	0	0	0
Which occurred to employees	0	0	0
Which occurred to non-employee workers	0	0	0
Total number of workplace fatalities	0	0	0
Which occurred to employees	0	0	0
Which occurred to non-employee workers	0	0	0

An analysis was initially carried out on the employees based on their duties, to define the risks and possible critical issues, dividing them into homogeneous groups, in order to identify the various sources of danger through a quantitative estimate. Then, a hierarchy of controls has been defined to be carried out to monitor potentially risky situations. This verification and evaluation process is implemented whenever it is necessary to introduce a new process, tool or equipment in the company.

Authos, through functions such as the **Prevention and Protection Service Manager (RSPP) and the Workers' Representative for Safety (RLS)** and supervisors, checks that quality processes are ensured for compliance with the new regulations and knowledge of technological progress.

These functions also manage reporting any risks or critical situations communicated to them by employees, ensuring that they do not suffer retaliation or threats. Once the possible causes of danger have been identified, an inspection is carried out in the company, followed by a discussion with the workers deemed exposed to the identified risks.

The rate of minor work-related injuries for 2022 stands at 3.91%, a decrease compared to the previous year.



In the triennial period considered (2020, 2021, 2022), the rate of high-consequence work-related injuries is always zero.

	2020	2021	2022
GRI 403-9 WORK-RELATED INJURIES			
Rate of recordable work-related injuries	1,98%	4,11%	3,91%
Which occurred to employees	1,98%	4,11%	3,91%
Which occurred to non-employee workers	0	0	0
Rate of high-consequence work-related injuries	0	0	0
Which occurred to employees	0	0	0
Which occurred to non-employee workers	0	0	0
Rate of fatalities as a result of work-related injury	0	0	0
Which occurred to employees	0	0	0
Which occurred to non-employee workers	0	0	0

Training remains the main way Authos seeks to increase workers' awareness and attention towards situations of potential danger and risk of injury.

New entrants to the Company must undergo a medical examination for suitability for work with the company's doctor, who then remains available to employees should they need further information or explanations. In addition, all new entries must follow general and specific training activities and regarding the use of PPE. Legislative Decree 81/08 and the State-Regions Agreement of 10/21/2011 define the topics contained within the training, and the frequency with which the activities must be carried out.

The Company considers introducing an occupational health and safety management system as one of the following objectives for the future.

Community and territory.

- Initiatives and activities with the local community and the territory
- Supply chain
- Customers
 - Customer health and safety
 - Customer privacy and protection

Performance indicators



853
suppliers



75%
percentage of suppliers
evaluated using social
indicators

80%
percentage of
suppliers evaluated
using environmental
indicators

Initiatives and activities with the local community and the territory.

Authos considers it essential to cultivate and maintain a strong relationship with its community actively participating in its growth and encouraging the social and economic development of the territory. The Company has, in fact, established solid and long-lasting relationships with the local community, through a series of activities with the common objective of generating a long-term positive impact.

The Company is committed to supporting actively and concretely the local community, promoting its social inclusion through important partnerships.

Some significant examples include the synergy performed with the “**Istituto IPSIA Birago di Torino**” (IPSIA Birago Institute of Turin), through which Authos provides training activities and job opportunities to young specialized mechanics. The initiative aims to



combat school dropouts and support social inclusion in the area, offering young people professional skills and employment prospects.

Furthermore, the Company has instated a partnership with the **AIR Down association of Moncalieri**, pursuing the promotion of social, scholastic and work integration of people with Down syndrome.

Authos has also joined forces with **Paralympic athlete Massimo Giandinoto** to spread a positive message of inclusion through social campaigns focused on determination and the willingness not to give up, representing an example of inspiration for all.

Through these collaborations, Authos is actively committed to promoting the integration of the local community and the territory, enhancing the present resources and spreading a message of mutual help and common good.



The sporting field also plays a particularly important role for Authos, which has expanded its **"Authos Play"** project with new features to offer greater visibility to the activities of young athletes and various local associations, highlighting the intrinsic positive values of physical disciplines.

Also, Authos stands out for its commitment to mitigating air pollution by promoting sustainable mobility. For this reason, the Company donated a hybrid car to the Municipality of Grugliasco to allow municipal employees to travel, causing a minor environmental impact. Furthermore, the Company is currently developing the **"Authos GoElectric"**, which consists of installing charging stations and providing electric vehicles to various wineries to encourage more sustainable food and wine tourism.

Finally, Authos has implemented a series of **social content and infographics to provide detailed information**. These activities consist of some videos presenting the workshops with key speakers of the initiatives, in a package of interviews conducted by Authos experts on sustainable mobility and other short videos for disseminating information and advice on the correct disposal of objects of daily use. In addition to these activities, **the company provides articles dedicated to sustainability also not related to the automotive sector**, and offers presentations to delve deeper into the technical characteristics of the vehicles. The Company has also started an urban cleaning project involving employees and promotes suggestions for adopting good sustainability practices in everyday life through social channels.



The supply chain.



The company's logistics are based on a complex network of suppliers involved in procuring and delivering of products and services beneficial to Authos' business. This process begins with the producers and ends with the sale and distribution to final consumers. The company's supply network also includes companies that do not commercialize Ford products but resell used cars, spare parts and services related to the automotive sector.

Authos is equipped with a supplier relationship management system called **SRM (Supplier Relationship Management)**, which allows the identification and evaluation of possible commercial partners, making it possible to adopt a personalized approach depending on each product category.

The SRM enables the monitoring, selection and management of suppliers efficiently, also including some sustainability KPIs in its assessments, which will be increasingly integrated into the processes used by Authos to manage its supply chain. This commitment is also supported by the drafting of the suppliers' Code of Conduct, within which potential risks resulting from commercial activities are considered; this document will be then shared with all selected suppliers, who must also adhere to Authos' Code of Ethics.

During the supplier selection process, Authos evaluates its environmental and social performance by analysing ESG aspects through indicators that consider issues such as environmental protection, human rights and workers' rights. The evaluation process begins with internal research by the purchasing manager and then continues with some direct interviews to evaluate the supplier's management on the aspects that are deemed important by Authos.

The information emerging during the ESG supplier evaluation process is necessary to make a responsible choice and select the companies most aligned with Authos' environmental and social policies. Audits are periodically carried out on suppliers to verify compliance with company regulations and policies and check that there are no situations of non-compliance.

In 2022, the percentage of suppliers evaluated using environmental indicators stands at 80%, while that of suppliers evaluated with social indicators is equivalent to 75% of the total. These percentages demonstrate the company's great desire to contribute to developing a virtuous supply chain and enhance the best-performing companies in the ESG field, increasing the consideration of social and environmental criteria in choosing commercial partners.

Furthermore, Authos is committed to promoting the social and economic development of the communities in which it operates by supporting local realities through the preference of local suppliers. Authos suppliers as of 31.12.2022 were 853, an increase compared to 2021, and there were 511 from Turin and its province, demonstrating the company's desire to increase the resources of the local community.



**Authos
suppliers as of
31.12.2022 were
853, an increase
compared to
2021.**

Customers.

124

Customer health and safety

Starting in 2015, Authos has undertaken a significant transition approach that has revolutionized its business model. The approach undertaken has led the company to go beyond the role of a simple reseller linked to the Ford brand, transforming itself into a reality capable of offering various mobility solutions and high-quality, innovative services. Authos' activities mainly concern the purchase of vehicles, their maintenance and the supply of spare parts.

Considering that the Company's business's strengths are customers' trust and loyalty towards Authos, the latter believes that transparency is a fundamental element in corporate communication. For this reason, the Company has adopted a customer management policy and an online reputation monitoring and management system to resolve any critical issue promptly.



About this process, the Customer Support department was established to assist them and effectively manage any problems that may arise.





The products and services offered are provided using all the most advanced technologies to ensure customer safety. Furthermore, Authos periodically conducts internal audits and evaluates its customers' expectations and feedback regarding the proposed service/product offering by sending surveys.

Regarding product communication, the product's characteristics are reported in detail, and a detailed explanation of the conditions relating to the purchase is also provided. Authos takes care to evaluate the level of satisfaction of all customers, contacting them to find out their opinions regarding the sales process and the products purchased.

In 2022, it should be noted that no incidents of non-compliance occurred regarding impacts on the health and safety of customers. Similarly, again, in 2022, Authos did not find any incidents of non-compliance regarding information on the services offered.

Customer privacy protection

Authos respects the procedures indicated by the legislator, fulfilling the regulatory obligations established by the GDPR. To verify the processes implemented to protect customer privacy, Authos determines the resources responsible for supervising the procedures and prepares the documentation necessary for the verification. Furthermore, the Company also annually carries out internal audits to evaluate the correctness of the processes and policies in place, and regarding requests relating to exercising the rights provided for by the GDPR.



During 2022, no complaints were found relating to violations committed by Authos in processing customer data.

Letter of Assurance.

Lettera di attestazione sul Bilancio di Sostenibilità

Torino, 10 novembre 2023

Spettabile

Revi.Tor S.r.l.

In relazione all'esame limitato ("limited assurance engagement") da Voi condotto sul Bilancio di Sostenibilità della AUTHOS S.p.A. Società Benefit (di seguito "la Società") relativo all'esercizio chiuso al 31 dicembre 2022. (di seguito anche il "Bilancio di Sostenibilità"), approvato dall'Azionista Unico in data 26 aprile 2023. Vi confermiamo le seguenti attestazioni, già portate alla Vostra attenzione nello svolgimento del Vostro lavoro.

1. È nostra la responsabilità della predisposizione del Bilancio di Sostenibilità in conformità a quanto richiesto dai "Global Reporting Initiative Sustainability Reporting Standards" definiti dal GRI - Global Reporting Initiative ("GRI Standards"), come descritto nella sezione "Nota metodologica" del Bilancio di Sostenibilità. La finalità dell'incarico a Voi conferito è quella di emettere una relazione circa la conformità delle informazioni fornite rispetto a quanto richiesto GRI Standards sopra menzionati.

2. Vi confermiamo che la Società ha definito le responsabilità interne per l'indirizzo, la gestione, la rendicontazione e il monitoraggio dei temi identificati dai GRI Standards ritenuti materiali e che si è dotata di un adeguato sistema di controllo interno.

3. Vi confermiamo che è nostra la responsabilità della valutazione, in conformità a quanto previsto dai GRI Standards, della materialità dei temi trattati nel Bilancio di Sostenibilità.

4. Vi confermiamo che è nostra la responsabilità del modello aziendale di gestione ed organizzazione delle attività dell'impresa, ivi inclusi dei modelli di organizzazione e di gestione adottati ai sensi dell'articolo 6, comma 1, lettera a), del decreto legislativo 8 giugno 2001, n. 231 idonei ad individuare e prevenire le condotte rilevanti ai sensi di detto decreto e dei relativi reati presupposto poste in essere dalla AUTHOS S.p.A. Società Benefit e dalle società del Gruppo o dai soggetti sottoposti alla sua direzione e/o vigilanza, anche con riferimento alla gestione dei temi ambientali, sociali, attinenti al personale, al rispetto dei diritti umani, alla lotta contro la corruzione attiva e passiva.



Certificate No FS 32505



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5. Vi confermiamo che è nostra la responsabilità per la definizione e l'implementazione delle politiche praticate dall'impresa e descritte nel Bilancio di Sostenibilità, per i risultati conseguiti tramite esse e per la scelta dei relativi indicatori fondamentali di prestazione di carattere non finanziario atti a rappresentare tali risultati.

6. Vi confermiamo che analizziamo, monitoriamo e gestiamo i principali rischi, generati o subiti, che derivano dalle attività dell'impresa, dai suoi prodotti, servizi o rapporti commerciali, incluse, ove rilevanti, le catene di fornitura e subappalto, e che la rappresentazione resa nel Bilancio di Sostenibilità al riguardo è completa e corretta.

7. Vi confermiamo che la responsabilità di valutare l'adeguatezza dell'assetto organizzativo, amministrativo e contabile della Società anche in relazione alla rendicontazione delle informazioni non finanziarie incluse nel Bilancio di Sostenibilità, tenuto conto della natura e delle dimensioni dell'impresa, nonché di implementare e adottare le necessarie misure per la sua attuazione appartiene all'Amministratore Unico della AUTHOS S.p.A. Società Benefit. Vi confermiamo altresì che, ad oggi, da tali nostre attività, non sono emersi significativi elementi che possano incidere sulla completezza e correttezza del Bilancio di Sostenibilità.

8. Vi confermiamo che:

- le scritture contabili ed extra-contabili in base a cui è stato redatto il Bilancio di Sostenibilità al 31 dicembre 2022 riflettono accuratamente e compiutamente tutte le operazioni della Società;
- i dati e le informazioni inclusi nel Bilancio di Sostenibilità sono il risultato di aggregazioni di dati e informazioni provenienti da scritture contabili e dalle schede di raccolta dei dati socio-ambientali prodotte dalla Società;
- la documentazione messa a Vostra disposizione ai fini dell'espletamento del Vostro incarico è completa, autentica e attendibile e che le informazioni ivi contenute sono corrette ed esatte. In particolare, abbiamo messo a Vostra disposizione tutte le scritture contabili, le schede di raccolta dei dati socio-ambientali e i relativi supporti documentali e informativi;
- Vi abbiamo fornito indicazione di tutti i nominativi dei soggetti competenti nell'ambito delle funzioni da Voi individuate per l'acquisizione di elementi probativi.

9. Alcune delle attestazioni incluse nella presente lettera sono descritte come aventi natura limitata agli aspetti rilevanti. In proposito, Vi confermiamo che siamo consapevoli che le omissioni o gli errori nel Bilancio di Sostenibilità sono rilevanti quando possono, individualmente o nel complesso, influenzare le decisioni degli utilizzatori prese sulla base del Bilancio di Sostenibilità stesso.

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10. La rilevanza dipende dalla dimensione e dalla natura dell'omissione o dell'errore, valutata a seconda delle circostanze. La dimensione o la natura del dato o dell'informazione interessati dall'omissione o dall'errore, o una combinazione delle due, potrebbe costituire il fattore determinante.

11. Non vi sono stati eventi al 31 dicembre 2022 che abbiano comportato:

- irregolarità da parte dell'Amministratore ed altri dipendenti della AUTHOS S.p.A. Società Benefit che rivestono posizioni di rilievo nell'ambito amministrativo e del sistema di controllo interno;
 - irregolarità da parte di altri dipendenti della AUTHOS S.p.A. Società Benefit;
 - notifiche da parte di amministrazioni pubbliche, autorità giurisdizionali o inquirenti, organismi di controllo pubblico o autorità indipendenti di vigilanza aventi ad oggetto richieste di informazioni o chiarimenti, nonché provvedimenti inerenti l'inosservanza delle vigenti norme;
 - violazioni o possibili violazioni di leggi o regolamenti;
 - inadempienze di clausole contrattuali;
 - violazioni del Decreto Legislativo n. 231 del 21 novembre 2007 (cosiddetta Legge Antiriciclaggio) e successive modifiche ed integrazioni;
 - violazioni della Legge 10 ottobre 1990, n. 287 (cosiddetta Antitrust);
 - operazioni al di fuori dall'oggetto sociale;
- idonei a determinare significativi effetti sul Bilancio di Sostenibilità.

12. Vi confermiamo che:

- è nostra responsabilità l'implementazione e il funzionamento di un adeguato sistema di controllo interno volto, tra l'altro, a prevenire e ad individuare frodi e/o errori;
- che non siamo a conoscenza di casi di frodi o sospetti di frodi, con riguardo alla AUTHOS S.p.A. Società Benefit che potrebbero incidere in modo sostanziale su informazioni e dati riportati sul Bilancio di Sostenibilità, che abbiano coinvolto:
 - il management;
 - i dipendenti con funzioni di rilievo nel controllo interno;
 - altri soggetti, anche terzi;
 - dipendenti e ex dipendenti;
 - analisti finanziari, autorità pubbliche o altri soggetti.

13. Vi confermiamo che il Bilancio di Sostenibilità è stato redatto riportando fatti materiali rilevanti corrispondenti al vero e non omettendo fatti materiali rilevanti.



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14. Non vi sono eventi occorsi in data successiva al 31 dicembre 2022 tali da rendere i dati di natura economica, patrimoniale, sociale o ambientale significativamente diversi da quelli risultanti dal Bilancio di Sostenibilità a tale data o da richiedere rettifiche o annotazioni integrative.

15. Vi sono state fornite tutte le informazioni rilevanti a supporto delle Vostre procedure di verifica, così come previsto dalla Vostra lettera di incarico.

16. Vi confermiamo che la Società opera nel rispetto:

- delle normative di tutela ambientale stabilite dalle leggi nazionali e/o regionali vigenti, con particolare riferimento, in via esemplificativa, a quelle riguardanti:
 - smaltimento rifiuti speciali e/o tossico nocivi;
 - smaltimento acque reflue;
 - emissioni in atmosfera;
 - terreni e falde acquifere.
- delle leggi in materia di sicurezza ed igiene del lavoro stabilite dalle leggi nazionali e/o regionali vigenti nei singoli paesi;
- delle norme in materia di Privacy stabilite dalle leggi nazionali e/o regionali vigenti nei singoli paesi.

17. Vi confermiamo altresì che la Società ottempera alle norme in materia di impiego di personale appartenente a categorie protette stabilite dalle leggi nazionali e/o regionali vigenti nei singoli paesi.

Con la presente dichiarazione la Società riconosce e conferma inoltre che la completezza, attendibilità e autenticità di quanto sopra specificamente attestato costituisce, anche ai sensi e per gli effetti degli artt. 1227 e 2049 Cod. Civ., presupposto per una corretta possibilità di svolgimento della Vostra attività e per l'espressione delle Vostre conclusioni, mediante l'emissione della relazione sul Bilancio di Sostenibilità.

Distinti Saluti

AUTHOS S.p.A. Società Benefit

Il legale rappresentante

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Il Responsabile della redazione del Bilancio di Sostenibilità

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Appendix.

GRI Content Index.

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Below is the analytical index of the contents included in the 2022 sustainability report of Authos SpA Società Benefit. The prospectus was drawn up in accordance with the most recent guidelines issued by GRI Standards.

GRI 2 – General Disclosure

GRI	Indicator specification	Comments	Paragraph
2-1	Organizational details		1.2 History and Corporate Profile
2-2	Entities included in the organization's sustainability reporting		Methodological Note
2-3	Reporting period, frequency and contact point		Methodological Note
2-4	Restatement of information		4.4.1 Energy 4.4.2 Emissions 4.2 Waste management 4.3 Water resources management
2-5	External assurance		Letter of Assurance
2-6	Activities, value chain and other business relationships		1.4 Operational areas and services
2-7	Employees		5.1 People: our asset
2-8	Workers who are not employees		5.1 People: our asset
2-9	Governance structure and composition		3.1 Governance bodies
2-10	Nomination and selection of the highest governance body		3.2 Roles and skills
2-11	Chair of the highest governance body		3.2 Roles and skills
2-12	Role of the highest governing body in overseeing the management of impacts		3.2 Roles and skills
2-13	Delegation of responsibility for managing impacts		3.1 Governance bodies 3.2 Roles and skills
2-14	Role of the highest governance body in sustainability reporting	Sustainability report approved on 26.09.23	Methodological Note 3.1 Governance bodies 3.2 Roles and skills
2-19	Remuneration policies		3.5 Value creation and distribution 5.1.2 Corporate welfare and remuneration policies
2-20	Process to determine remuneration		3.5 Value creation and distribution 5.1.2 Corporate welfare and remuneration policies
2-22	Statement on sustainable development strategy		2. Sustainability path
2-26	Mechanisms for seeking advice and raising concerns about business conduct		Methodological Note
2-27	Compliance with laws and regulations		Methodological Note 2.4 Materiality analysis 3. Governance and value creation 3.3 Code of ethics
2-28	Membership associations		6. Community and Territory
2-29	Approach to stakeholder engagement		2.4 Materiality Analysis
2-30	Collective bargaining agreements		5.1.4 Human capital training and development

GRI 3 – Material Topics

GRI	Indicator specification	Comments	Paragraph
3-1	Process to determine material topics		2.4 Materiality Analysis
3-2	List of material topics		2.4 Materiality Analysis
3-3	Management of material topics		2.4 Materiality Analysis
Attention to the quality of the service provided			
3-3	Management of material topics		1.4 Operational areas and services
Socio-Economic Compliance			
3-3	Management of material topics		3. Governance and value creation
Economic Performance			
3-3	Management of material topics		3.4 Economic responsibilities
GRI 201: Economic Performance (2021)			
201-1	Direct economic value generated and distributed		3.4 Economic responsibilities 3.5 Value creation and distribution
Business ethics and integrity			
3-3	Management of material topics		Methodological Note 2.4 Materiality analysis
GRI 205: Anti-corruption (2021)			
205-3	Confirmed incidents of corruption and actions taken		3. Governance and value creation
GRI 206: Anti-competitive behaviour (2021)			
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices		3. Governance and value creation
GRI 413: Local communities (2021)			
413-1	Operations that involve the engagement of local community		6. Community and territory
Reduction of environmental impact – Energy			
3-3	Management of material topics		4.4 Energy management and emissions
GRI 302: Energy (2021)			
302-1	Energy consumption within the organization		4.4 Energy management and emissions
302-3	Energy intensity		4.4 Energy management and emissions

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GRI 3 – Material Topics

GRI	Indicator specification	Comments	Paragraph
Reduction of environmental impact – Water and effluents			
3-3	Management of material topics		4.3 Water resources management
GRI 303: Water and effluents (2021)			
303-1	Interaction with water as a shared resource		4.3 Water resources management
303-2	Management of water discharge-related impacts		4.3 Water resources management
303-3	Water withdrawal		4.3 Water resources management
303-4	Water discharge		4.3 Water resources management
303-5	Water consumption	There is no water consumption recorded as all of the water withdrawn is discharged into the sewer.	4.3 Water resources management
Waste management			
3-3	Management of material topics		4.2 Waste management
GRI 306: Waste (2021)			
306-1	Waste generation and significant waste-related impacts		4.2 Waste management
306-2	Management of significant waste-related impacts		4.2 Waste management
306-3	Waste generated		4.2 Waste management
306-4	Waste diverted from disposal		4.2 Waste management
306-5	Waste directed to disposal		4.2 Waste management
Reduction of environmental impacts – Emissions			
3-3	Management of material topics		4.4 Energy management and emissions
GRI 305: Emissions (2021)			
305-1	Direct (Scope 1) GHG emissions		4.4 Energy management and emissions
305-2	Energy indirect (Scope 2) GHG emissions		4.4 Energy management and emissions
305-4	GHG emissions intensity		4.4 Energy management and emissions
305-5	Reduction of GHG emissions	There are no emissions reductions resulting from direct initiatives.	4.4 Energy management and emissions

GRI 3 – Material Topics

GRI	Indicator specification	Comments	Paragraph
Environmental compliance			
3-3	Management of material topics		
Human Resources Management Policy			
3-3	Management of material topics		5. Social
GRI 401: Employment (2021)			
401-1	New employee hires and employee turnover		5.1 Our people 5.1.3 Turnover
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees		5.1 Our people 5.1.3 Turnover
GRI 402: Labour management relations (2021)			
402-1	Minimum notice periods regarding operational changes		5.1 Our people
GRI 405: Diversity and equal opportunities (2021)			
405-1	Diversity of governance bodies and employees		5.1 Our people
405-2	Ratio of basic salary and remuneration of women to men		5.1 Our people
GRI 406: Non-discrimination (2021)			
406-1	Incidents of discrimination and corrective actions taken		5.1 Our people
Staff training and education			
3-3	Management of material topics		5.1 Our people 5.1.4 Human capital training and development
GRI 404: Training and education (2021)			
404-1	Average hours of training per year per employee		5.1 Our people 5.1.4 Human capital training and development
Occupational Health and Safety			
3-3	Management of material topics		5.1.5 Occupational health and safety
GRI 403: Occupational Health and Safety (2021)			
403-1	Occupational health and safety management system		5.1.5 Occupational health and safety
403-2	Hazard identification, risk assessment, and accident investigation		5.1.5 Occupational health and safety
403-3	Occupational health services		5.1.5 Occupational health and safety
403-4	Worker participation, consultation, and communication on occupational health and safety		5.1.5 Occupational health and safety
403-5	Worker training on occupational health and safety		5.1.5 Occupational health and safety
403-6	Promotion of worker health		5.1.5 Occupational health and safety
403-7	Prevention and mitigation of occupational health and safety impacts		5.1.5 Occupational health and safety
403-9	Work-related injuries		5.1.5 Occupational health and safety
403-10	Work-related ill health		5.1.5 Occupational health and safety

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