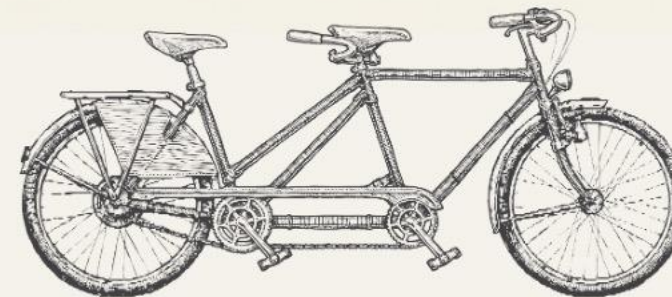
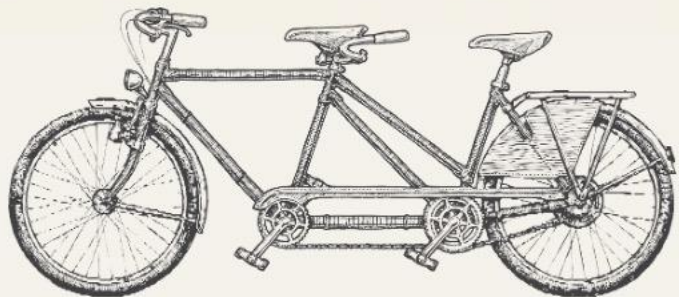
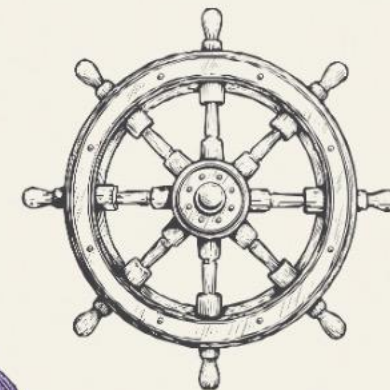
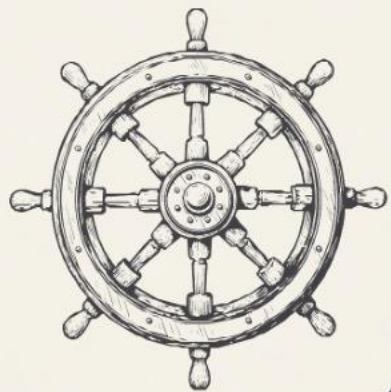


CASTADIVA | ESGPACT

• 2023 •
IMPACT
REPORT

Benefit Company





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STRUCTURE AND METHODOLOGY OF THE REPORT

Casta Diva Group's 2024 Impact Report consists of three different sections: the first aims to illustrate the impact objective Casta Diva Group has set for itself and the processes through which it is pursuing it; the second part represents the reporting and evaluation of the Common Benefit achieved in the year 2023; and the third and final section of the Report deals with the qualitative assessment of direct and indirect impacts in connection with the Sustainable Development Goals (UN Agenda 2030).



Casta Diva Group uses the Good Enterprise reporting framework and SABI. Casta Diva Group's Common Benefit goals are articulated within the framework of the three pillars of Good Enterprise Value Creation: Product, Labor and Economic Value. In the process of identifying indicators, we have chosen to rely as much as possible on the new European Reporting Standards (ESRS), in accordance with the recent European Sustainability Reporting Directive (CSRD).





THE CASTA DIVA GROUP'S VISION



Casta Diva Group shares the vision that every company, through its activities, plays a social role with a meaningful impact on people and the environment. It is particularly within the scope of its core activities that the company must strive to create value for its direct stakeholders and society at large. This is the essence of true and substantial Corporate Social Responsibility.

As a Benefit Company, Casta Diva Group has chosen to pursue specific goals related to common benefit, understood as "one or more positive effects, or the reduction of negative effects, on one or more categories of stakeholders." Being a Benefit Company amounts to acknowledging the equal importance of both profit and positive impact



for a business, recognizing the close interdependence among all components of an economic, social and environmental system. This value creation must be based on the responsible and sustainable management of all the consequences that business activity has on the community and the environment, along the entire value chain. The more Casta Diva Group grows and its corporate structure develops, the more we realize how much depth of analysis is required in order to be conscious of one's impact.

For this reason, the Group's second Impact Report is based on an in-depth materiality analysis, a critical and complex process that helped us identify and prioritize the sustainability issues most relevant to Casta Diva Group and our stakeholders.





MATERIALITY OF IMPACT



Through materiality analysis, we identified the relevant impacts that come into play in the generation of value by Casta Diva Group.

IMPACT	DESCRIPTION	RELEVANCE
<i>Worker development, welfare and fulfillment</i>	Casta Diva Group employees' individual and professional growth, skill development, physical and mental well-being, and their satisfaction as people.	● ● ● ●
<i>Progress of society and innovation</i>	The development and growth of society from the perspective of change, progress and innovation, including of a technological, digital and scientific nature.	● ● ● ●
<i>Economic and social inequalities</i>	The improvement or worsening of economic and/or social inequalities among individuals, i.e., those conditions that may cause differences in the possession of resources and thus in the availability of life opportunities.	● ● ● ○
<i>Diversity, Equity, Inclusion</i>	Respect for and protection of diversity, not only in terms of gender but also with regard to ethnicity, disability, age, etc.; fair and inclusive treatment for all, without discrimination.	● ● ● ●
<i>Well-being of individuals</i>	The quality of life of people external to the company; their needs and expectations for fulfilment.	● ● ● ●
<i>Education, information and culture</i>	The dissemination of educational, training, and cultural content and initiatives aimed at maintaining and/or improving the skills and knowledge of the company's internal workers as well as the general public.	● ● ● ○


MATERIALITY OF IMPACT


<p><i>Worker health and safety</i></p>	<p>The health, welfare and safety of employees, in the physical, mental and private sphere, ensuring the necessary means for their protection and safeguarding.</p>	<p>● ● ● ○</p>
<p><i>Human Rights</i></p>	<p>The protection of inalienable rights from the economic point of view, both within and outside the company.</p>	<p>● ● ○ ○</p>
<p><i>Economic development</i></p>	<p>The growth and development of the company from an economic point of view, both within the company and externally.</p>	<p>● ● ● ○</p>
<p><i>Climate Change</i></p>	<p>Long-term changes that may affect global temperatures and weather patterns.</p>	<p>● ● ● ○</p>
<p><i>Pollution</i></p>	<p>The release of pollutants into the atmosphere, water and soil that are potentially harmful to human health and/or the environment, or reduction thereof.</p>	<p>● ● ● ○</p>
<p><i>Water and marine resources</i></p>	<p>The good or poor management of water and marine resources.</p>	<p>● ○ ○ ○</p>
<p><i>Biodiversity and ecosystems</i></p>	<p>The diversity of living organisms, belonging to terrestrial, marine, or aquatic ecosystems, or ecological complexes in general.</p>	<p>● ● ○ ○</p>
<p><i>Circularity and use of resources</i></p>	<p>The efficient use of resources in the ecosystem, in production and consumption, aimed at avoiding their exhaustion and maintaining their value for as long as possible over time, in a circular economy logic.</p>	<p>● ● ○ ○</p>
<p><i>Local communities</i></p>	<p>Individuals or groups who live or work in a particular setting and who may be affected by the activities of the business.</p>	<p>● ○ ○ ○</p>



HOW WE MEASURE GENERATED IMPACT



The observation of impact cannot limit itself to telling the story of what was done and the results that were achieved. It must delve deeper, aiming to understand the actual changes generated. Our framework integrates these indicators by starting with our goals, which are then broken down into specific impact objectives focused on our primary stakeholders.



2023 IN SUMMARY



THE FIRST COMMON BENEFIT GOAL OF THE CASTA DIVA GROUP

Contributing to a more responsible society.

Helping individuals and organizations to better interpret and realize their social role so as to contribute to the creation of a culture of participation, responsibility, and sustainability.

THE LOGICAL IMPACT FRAMEWORK

GOAL	ACTIVITIES - SPECIFIC OBJECTIVES FOR THE YEAR	LEVERS FOR VALUE CREATION	IMPACT
CONTRIBUTING TO A MORE RESPONSIBLE SOCIETY	Partnerships with agencies and organizations.	Development of specific projects on different ESG issues.	Companies, customers and suppliers able to best interpret and realize their social role.
	Customer involvement in the new policies on sustainability.	Strategies based on sustainable business, higher quality of our products and services, with ESG in mind.	
	Closing partners and suppliers in line with our sustainability policies.	Increased attention to the choice of production chain, increased quality of the relationship.	
	Cultural activities.	Spreading the principles of sustainability on which Casta Diva Group's philosophy is based.	Improved social and environmental impact results from the organizations we work with. A contribution to creating a culture of participation, accountability and sustainability.
		Contribution to the welfare of society through educational projects.	
		Accessibility and inclusiveness of services.	
	Investment in research and innovation.	Innovation in products and services.	A contribution to technological improvement, which can make processes more efficient and inclusive.
		Participation in committees, groups, organizations aimed at innovation.	
		Research and development of innovative products and services.	

THE FIRST COMMON BENEFIT GOAL
OF THE CASTA DIVA GROUP

ASSESSMENT OF 2023 OBJECTIVES

IMPACT ELEMENT	OBJECTIVE	INDICATORS	EVALUATION
ACCESSIBILITY AND INCLUSION	Developing relationships, strategies, and partnerships that can make our services and products more accessible and inclusive.	New solutions offered.	PARTIALLY ACHIEVED
CULTURE	Spreading the ESG principles on which Casta Diva Group's philosophy is based.	Dissemination through Casta Diva Group's social channels, CS and PR activities, publication of activities on the website, sending DEM to all stakeholders, participation in activities designed and implemented by our partners such as NGOs, organizations, etc.	ACHIEVED
INNOVATION	Development of new innovative products and services, use of new technologies to improve our services and products.	Membership in networks and committees, introduction of services and products generated through new technologies, increased accessibility and inclusion in projects through the use of new technologies.	ACHIEVED
CONTRIBUTION TO SOCIETY	Tool for observing and evaluating the long-term impact generated by our projects.	Advancement in methodology and reporting.	PARTIALLY ACHIEVED



DEEP DIVE



THE PARTNERSHIPS



Under the banner of trusting in the value of dialogue and discussion, **Casta Diva Group collaborates with many partners with whom it implements projects to develop employees' awareness of sustainability issues**, often actively involving them in real test cases to turn them into active agents of change within the company.



Partners in 2023 include **DonneXStrada** and **VIOLA**, in the field of combating gender-based violence; **Fondazione Libellula** in the field of combating violence against women, starting with breaking down gender stereotypes in the workplace; **Ogyre**, working relentlessly to change the way society comes into contact with nature by providing a community-driven platform that connects people to the sea, providing support to existing fleets of fishermen to recover as much marine litter as possible per day; and **3Bee**, as a scientific partner for biodiversity protection to take our corporate sustainability journey a step further.





THE SECOND COMMON BENEFIT GOAL OF THE CASTA DIVA GROUP



People: participation, achievement, development.

Giving people an opportunity for professional and personal fulfillment, from sharing to contributing to the project and participating in the results, through building quality working relationships.

THE LOGICAL IMPACT FRAMEWORK

GOALS	ACTIVITIES - SPECIFIC OBJECTIVES FOR THE YEAR	LEVERS FOR VALUE CREATION	IMPACT
FOSTERING PEOPLE'S PARTICIPATION AND FULFILLMENT THROUGH WORK	Organization of work on projects.	Labor remuneration, contracts and benefits.	Personal and professional fulfillment of each person.
	Training and development activities.	Professional development programs.	Increased skills and individual growth.
		Fostering relationships and collaborations.	
		Organizational clarity.	
	Corporate welfare and benefits.	Role recognition.	Personal and professional fulfillment of each person.
		Development of assessment programs.	
		Membership in welfare platforms and programs.	
	Internal communication and participation.	Valuing differences and inclusion.	Opportunities for participation in positive impact generation.



ASSESSMENT OF 2023 OBJECTIVES

IMPACT ELEMENT	OBJECTIVE	INDICATORS	EVALUATION
<i>TRAINING AND PROFESSIONAL DEVELOPMENT</i>	Strengthening the organization in terms of people's skills and autonomy, with special attention to the growth of junior resources and those from the younger generation.	Training, individual goals.	PARTIALLY ACHIEVED
<i>RECOGNITION</i>	Downstream of organizational changes, strengthening the capacity for the evaluation and provision of comprehensive feedback, refining modalities and content.	Assessment plans.	PARTIALLY ACHIEVED
<i>CORPORATE BENEFITS</i>	Managing opportunities and adding to the employee benefits package.	Benefits offered.	ACHIEVED





DEEP DIVE

PEOPLE AT THE CENTRE



The foundation of Casta Diva Group's success is the constant contribution of people as inhabitants of the process of value creation. Through various dedicated initiatives, practices, and policies, Casta Diva Group is committed to ensuring a healthy and inclusive work environment, where everyone's uniqueness is valued and where diversity is seen as a valuable resource for both personal and professional growth.

In 2023, the Casta Diva Group embarked on and laid the foundations for a path of integration among all the different companies, harmonizing the processes related to personnel management for all employees.

OUR COMMITMENT



At least 40 percent women in management positions by 2030.



Adoption of recruitment, remuneration and promotion procedures that are free of any bias.



Continued Diversity & Inclusion training and awareness activities for all our colleagues.



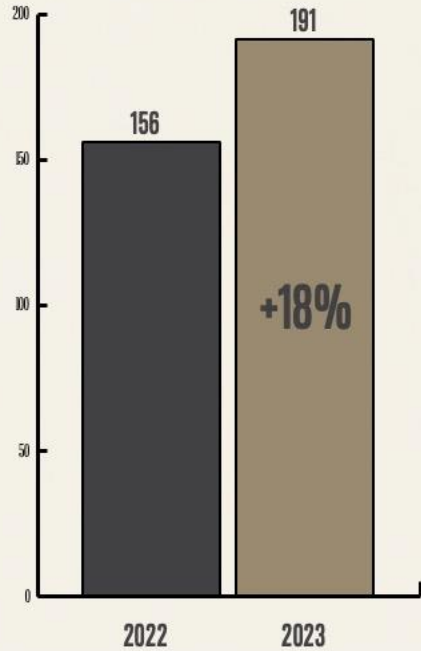
Obtaining the UNI/PdR 125:2022 Certification by 2024.



DEEP DIVE
PEOPLE AT THE CENTRE

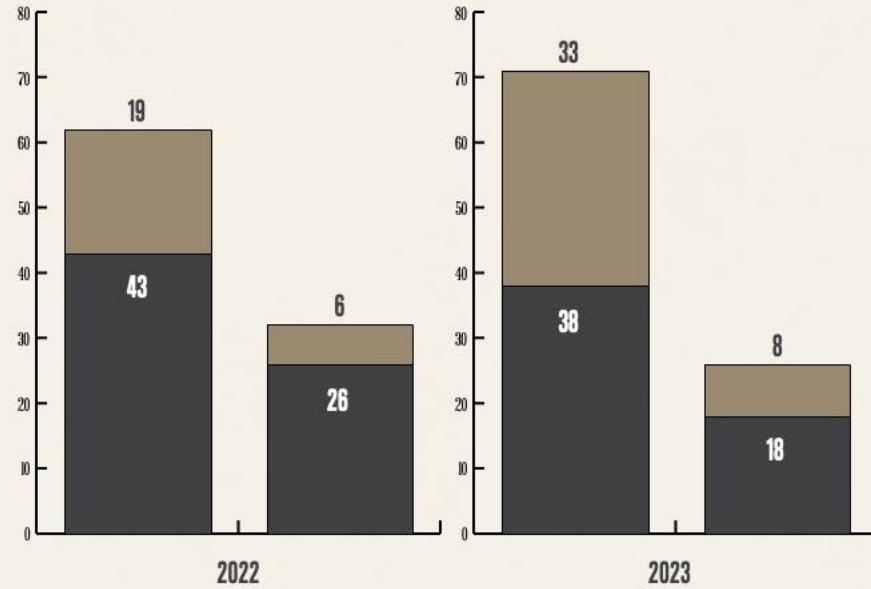


EMPLOYEES AS OF 31 DECEMBER 2023



Casta Diva Group had a total of 191 employees as of December 31, 2023, up 18.3 percent from 2022. The corporate population includes 93.2% full-time employees and 6.8% part-time employees.

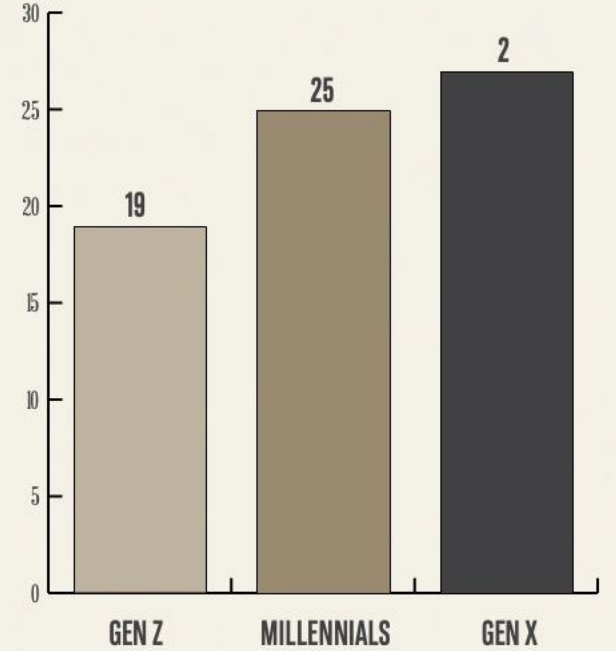
HIRES AND TERMINATIONS BY GENDER



Total hires 62 Total terminations 32 Total hires 71 Total terminations 26

WOMEN MEN

NEW HIRES BY GENDER AND GENERATION



Total 71



THE THIRD COMMON BENEFIT GOAL OF THE CASTA DIVA GROUP



Profit: creating shared value

Creating economic value in a way that is sustainable for all parties involved, not for the purpose of distributing profit to shareholders but as a means of providing continuity to the business and maximizing social impact.

THE LOGICAL IMPACT FRAMEWORK

GOALS	ACTIVITIES - SPECIFIC OBJECTIVES FOR THE YEAR	LEVERS FOR VALUE CREATION	IMPACT
CREATE SHARED ECONOMIC VALUE	Ordinary economic management.	Turnover and profitability.	Economic value creation.
	Value sharing policies.	Sharing with employees and collaborators.	Equitable sharing of economic value.
		Customer pricing policies.	
		Return on capital.	
	IMPACT investments.	Investments.	Continuity of value creation over time.
		Philanthropy.	



THE **THIRD COMMON BENEFIT GOAL**
OF THE **CASTA DIVA GROUP**

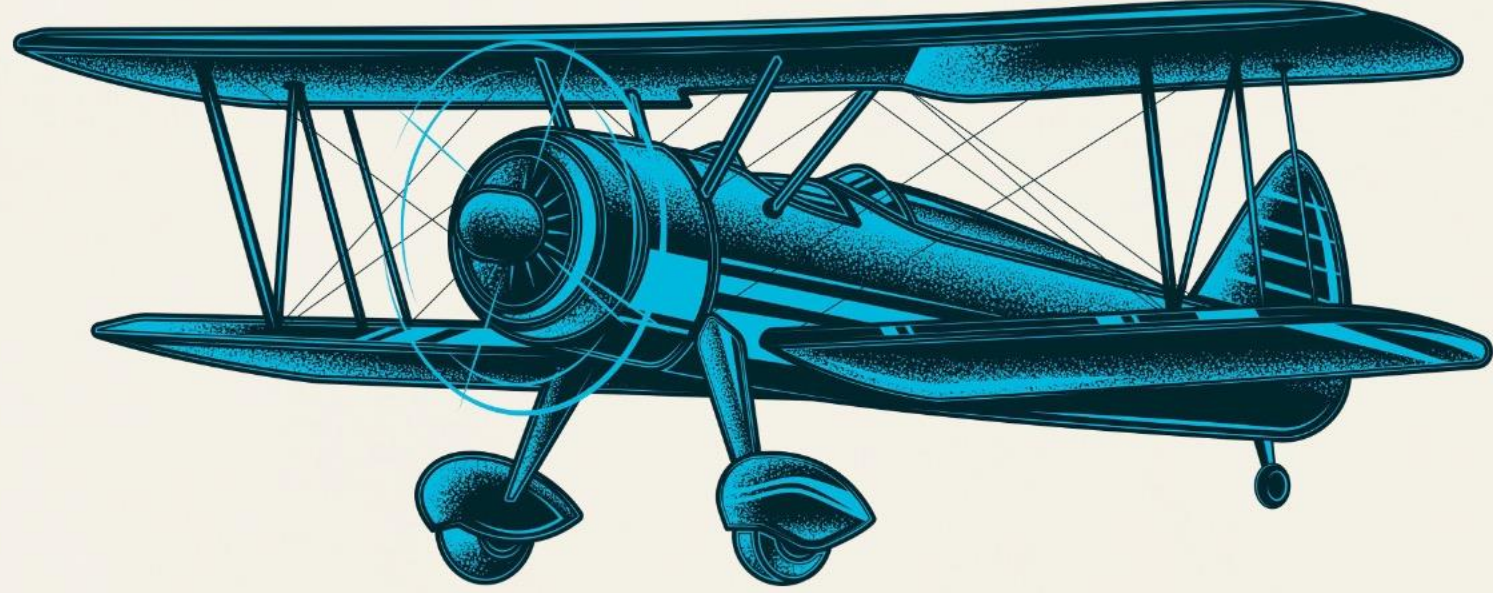


ASSESSMENT OF 2023 OBJECTIVES

IMPACT ELEMENT	OBJECTIVE	INDICATORS	EVALUATION
<i>TURNOVER</i>	Further significant growth in turnover (+32.8%).	2023 Budget.	ACHIEVED
<i>PROFITABILITY</i>	Consolidation of profitability through increased capacity saturation, efficiency on projects, price adjustment through new winning strategies, including on sustainability.	Data from the analysis of management control.	PARTIALLY ACHIEVED
<i>INVESTMENTS AND PHILANTHROPY</i>	Investment towards new and innovative contexts, in the research and development of new products and/or services. Membership in philanthropic projects, social and pro bono activities.	Return on research investment. Participation in philanthropic activities with visibility generation.	PARTIALLY ACHIEVED



.....x♦x.....
GOALS FOR 2024





GOAL 1



CONTRIBUTING TO A MORE RESPONSIBLE SOCIETY

IMPACT ELEMENT	GOAL	INDICATORS
<i>Offer quality</i>	Identify and promote a product and service offer to our customers and partners that meets the challenges of the new sustainability regulatory environment.	New products and services, the number of customers adopting these new offers, new customers.
<i>Innovation</i>	Develop meaningful projects, including by devising new products and strategies based on new technologies.	New projects, new clients.
<i>Culture</i>	New consulting proposals for further business relationship development.	New clients.
<i>Contribution to society</i>	Maintain and develop cultural research and dissemination activities.	New partnerships.
	Increase the number of partnerships with organizations, NGOs, etc.	New partnerships.
	Introduce project impact assessments wherever possible in order to improve our ability to track impacts and correlate them to Casta Diva Group's business.	Advancement in methodology and reporting.



GOAL 2



PARTICIPATION, ACHIEVEMENT AND DEVELOPMENT

IMPACT ELEMENT	GOAL	INDICATORS
<i>Job creation and remuneration</i>	Increase in average wages (fixed+variable+benefits).	Average GAI delta for 2024/23, % of people who earned more in the current year vs. the previous year.
<i>Innovation</i>	Traineeships and/or internships.	Number of traineeships and/or internships.
	Structured training program on professional and non-professional topics, consistent with individual interests and company needs.	Internal training hours, external training courses.
<i>Benefits</i>	Create processes aimed at planning individual growth paths for people.	New processes, number of people involved.
	Introduction of new initiatives and benefits.	Initiatives introduced.
<i>Recognition</i>	Introduction of an informal semi-annual checkpoint on people's satisfaction with their individual path in the company.	% of people who have an above-average assessment.
<i>Individual fulfillment</i>	Improve the ability to listen and compare with individual expectations.	% of people who consider Casta Diva Group an opportunity for achievement.
<i>Value sharing</i>	Distribute bonuses to employees.	Budget data.
<i>Investments and philanthropy</i>	Increase in IMPACT investments.	Capital invested.



GOAL 3



CREATING SHARED VALUE

IMPACT ELEMENT

GOAL

INDICATORS

TURNOVER

Further significant growth in turnover (+8.2%).

Budget data for 2024.

PROFITABILITY

Consolidation of margins through increased productive capacity saturation, efficiency on projects and price adjustment.

Analytical data on management control.

OVERALL ASSESSMENT OF MATERIAL IMPACT - SABI

Using the Good Impact Self-Assessment Tool (SABI), an independent third-party standard fit for the requirements of Benefit Companies, impact is measured on two levels:

- Risk assessment by observing minimum sustainability requirements for key social and environmental impact areas.
- Evaluation of performance against impacts identified as material by the company.

SUSTAINABILITY RISK ASSESSMENT

MINIMUM REQUIREMENTS

SELF-ASSESSMENT

Decent wages		
Wage inequality		
Decent wages in the supply chain		
Diversity & Inclusion monitoring		
Accessibility		
Gender equality		
Health and safety of employees		

MINIMUM REQUIREMENTS

SELF-ASSESSMENT

Customer health and safety		
Respect for Human Rights		
Local communities		
Monitoring and reduction of GhG emissions		
Monitoring and reduction of resource consumption		
Revenue Agency and taxes		
Meeting economic commitments		







MINIMUM REQUIREMENTS

SELF-ASSESSMENT

Anti-corruption and Conflicts of Interest		
Communication and Transparency		
Pollution monitoring and reduction		
Water discharge monitoring and reduction		
Monitoring and reduction of the impact on biodiversity		

OVERALL ASSESSMENT OF MATERIAL IMPACT - SABI

MATERIAL IMPACT ASSESSMENT

MATERIAL IMPACT	IMPACTFUL MANAGEMENT FACTORS	EVALUATION
<i>Worker development, welfare and fulfillment</i>	Workplace safety, decent wages, job creation and compensation, corporate welfare and benefits, worker perspectives and protection, role-person consistency, professional development and training, organizational clarity, relationships and collaboration, recognition, valuing differences and inclusion, sharing with workers.	
<i>Company progress and innovation</i>	Product and service quality, contribution to people's well-being, accessibility and inclusiveness, product and service innovation, culture, professional development and training, investment.	
<i>Economic and social inequalities</i>	Accessibility and inclusion, job creation and remuneration, corporate welfare and benefits, worker perspectives and protection, professional development and training, valuing differences and inclusion, wage disparities, sharing with workers, philanthropy.	
<i>Education, information and culture</i>	Culture, professional development and training.	
<i>Well-being of individuals</i>	Customer health and safety, product and service quality, customer relationship quality, corporate welfare and benefits, employee career perspectives and protection, relationships and collaboration, recognition.	
<i>Diversity, equity and inclusion</i>	Accessibility and inclusion for products and services, valuing diversity and inclusion, sharing with workers, gender equality.	



THE IMPACT ON SDGs



The Global 2030 Agenda for Sustainable Development sets out 17 Sustainable Development Goals to be achieved by 2030, broken down into 169 Targets. **The SDGs on which Casta Diva Group is making a positive impact through its activities are listed below**, with information about the elements that generated that impact.

SDGs	PROJECTS
	Fishing for litter - Ogyre.
	Fishing for litter - Ogyre, parenting help desk, mental health normalization, actions against gender-based violence, talking box, genderless policies, Ten Commandments of kindness, UNI/PdR 125:2022 certification.
	Parenting help desk, Fondazione Libellula Network & Ambassador, actions against gender-based violence, genderless policies, UNI/PdR 125:2022 certification.
	Fishing for litter - Ogyre.
	Fishing for litter - Ogyre.

SDGs	PROJECTS
	Fishing for litter - Ogyre, Fondazione Libellula Network & Ambassador.
	Network & Ambassador Fondazione Libellula, support for the LGBTQIA+ community.
	Fishing for litter - Ogyre.
	Fishing for litter - Ogyre, 3Bee Casta Diva Oasis, Actions against water waste, energy saving, actions against paper waste, actions aimed at separate collection.
	Fishing for litter - Ogyre.

SDGs	PROJECTS
	Fishing for litter - Ogyre, 3Bee Casta Diva Oasis, Actions against water waste, energy saving, actions against paper waste, actions aimed at separate collection.
	Fishing for litter - Ogyre, Fondazione Libellula Network & Ambassador, support for the LGBTQIA+ community.
	Fishing for litter - Ogyre.