



# SUSTAINABILITY REPORT

2022



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# Letter to Stakeholder



Dear Stakeholder,

we have now reached the third edition of the Tservice sustainability report. As you already know, since 2020 we have decided to report both the performances and the impacts of our company. We cannot fail to underline the initial severity of this process: in the midst of the 2020 pandemic we became aware of how much the reference scenario was going through a phase of profound change. Shortly thereafter the priorities would have changed just as the solicitations from you Tservice stakeholders would have been different. Environmental, social, economic and financial stresses. Until today we have never shied away from providing you, in absolute transparency, the quantitative and qualitative dimensions of our world. We will continue to do so in the widespread awareness that only by reading these dynamics opportunities, ideas for continuous improvement and for widespread well-being can arise. It should be noted that the report is the arrival point of a company: the document that summarizes the objectives achieved during the year, those missed and above all the challenges that await us in the short term. We have questioned our business model and have seriously reconsidered both transition risk and climate risk. Concepts bound to sector magazines until recently which today affect the choices and daily life of companies.

2022 was another year that fits fully in the wake of Tservice's growth. Growth, certainly synonymous with better profitability of productive capital, new market shares but above all greater produced and widespread value for the benefit of local communities, territories and employees.

The independent variables, which directly and indirectly influence company dynamics, are ever greater: after the pandemic, the Russian-Ukrainian conflict, the rise in the cost of raw materials, inflation, interest rates. Today there is talk of a recession at the aggregate level of Europe but fortunately our country seems currently against the trend. With respect to all this, what safeguards can a company implement? With a pinch of pride allow me to observe the recent past and bring you up to date that perhaps Tservice is likely emerging from this perfect storm.

We have put together a team of women and men who embody the concept of resilience. They live the business with passion and determination. They draw its trajectories and intercept opportunities every day. To them, my personal gratitude for what they have done and for what we will do, all together.

As part of this report, I have personally requested a particular section dedicated to deepening the link between the environment and investments within Tservice. It is a distinctive trait of our company that typifies the choices we made up to now and those that will materialize in the near future. The green transition is not a slogan but a fleet of electric vehicles that travel hundreds of kilometers daily, mainly in towns and historic, limited access areas. If we had pursued mere profit, our company would have continued to perform its role as a mere logistics and transport operator. But we are Tservice and the will to preserve the environment and future generations are at the top of our priorities.

Handwritten signature of Tservice and the Tservice logo.





## Methodological note

The 2022 report closes the first three years of corporate social reporting by Tservice. During this period, the company has managed to focus on the issue of environmental emissions: It continues to record emissions data after having established an information baseline during the previous year, upon which it continues to build not only subsequent reports, but above all its improvement objectives.

The adoption of the Global Reporting Initiative (GRI) as reference standard setter is also confirmed for the 2022 financial year. That being said, the company intended to favor homogeneity of information and the simple comparability of the indicators with those of the previous year.

The assessment of the application of new international standards other than those currently in use has been postponed to 2023. An innovative element, useful for a better understanding of the information reported, is represented by the reconciliation between the GRI Content Index and the objectives of the 2030 Agenda. It was deemed appropriate to proceed in this direction in order to highlight, in absolute transparency, the path that has led Tservice to pursue the chosen goals.

An important innovation compared to previous years is the measurement of the ten principles relating to human rights, labor standards, environmental protection and the fight against corruption enshrined in the Global Compact. As a “supporting member” Tservice has interpreted the United Nations directive by incorporating the inputs aimed at the rapid and sound convergence towards a sustainable economic, social and environmental scenario.



### Reporting period

The reporting period always coincides with the financial social enterprise year, January - December. The object of measurement of this report is the year 2022. The annuity of publication is confirmed, in line with previous years.

### Reporting perimeter

The reporting perimeter coincides with the legal entity of the Company expressed in the financial statements drawn up by the company and approved by the shareholders.

### Reporting procedure

The reporting procedure launched and optimized over the three-year period envisaged the collection and verification of qualitative and quantitative information by the sustainability committee. Subsequently, the same information was made available to the Advisor responsible for preparing the report. Differently from what has been done with respect to non-financial information, the information relating to the economic, equity and financial part has been the subject of the professional judgment of the Statutory Auditor Pasquale Raimo. Therefore, the opinion of the statutory auditor did not contemplate the perimeter pertaining to the social and environmental part of this document. The drafting of this report was made possible thanks to the coordination of the Tservice Sustainability Committee which made use of the methodological technical support of Ethiliance and dr.Ciro Armigero as ESG Advisor.

The graphic project was developed by the TUTTUU Company. Comments and opinions regarding the data contained in this document may be sent to the email [csr@tservicespa.com](mailto:csr@tservicespa.com).



# Highlights of 2022

Variance compared to 2021



**+20,8%**

**Employees**



**+15,6%**

**Training  
hours**



**-6,6%**

**Km  
travelled**



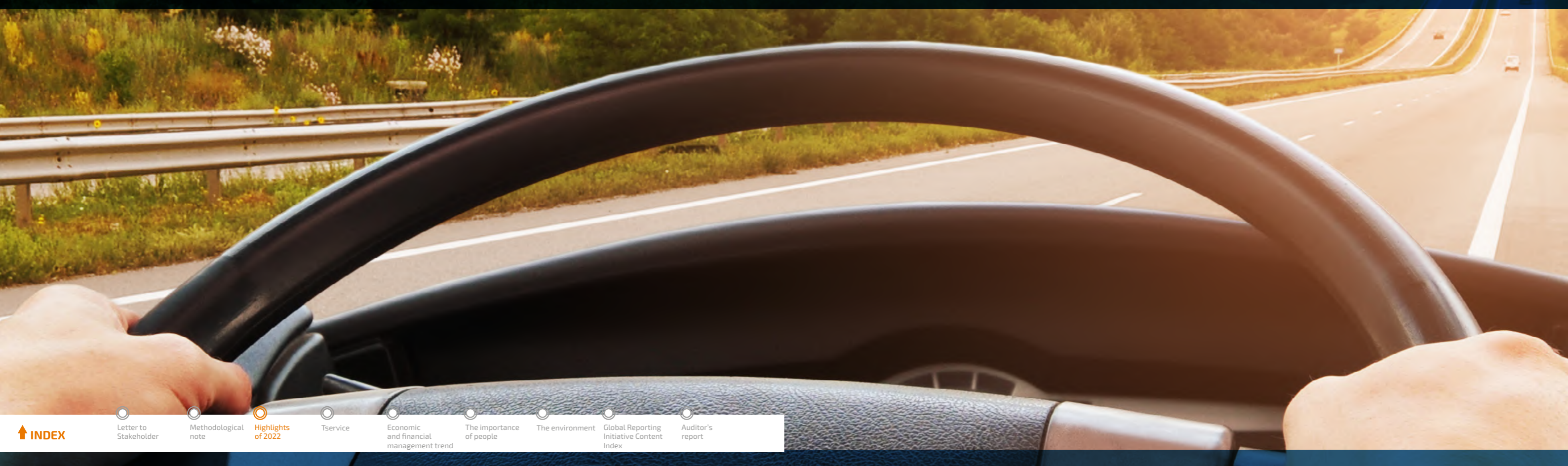
**+14,6%**

**Revenues**



**+9,1%**

**Gross  
operating  
margin**





# Tservice

## History

Tservice SpA is the story of an entrepreneurial project that has been inspired by innovation and environmental sustainability since 2008, guaranteeing professional services to customers. A player in the logistics and goods transport sector, the company operates with its own vehicles and direct human resources and is equipped with the appropriate infrastructures to meet the needs of customers operating in different product sectors: food, fashion, pharmaceuticals, liquids, electronics, automotive, sports equipment. Since its establishment, Tservice has been authorized by the Ministry of Economic Development to provide postal services as well. With registered office in Via Bruno Cassinari 28 in Milan, the Company operates both in Europe and throughout the country, thanks to a dense network of platforms distributed ensuring capillarity in all regions from the south to the north of Italy.

Tservice's story is the story of a company that during its first fifteen years of life has achieved appreciation both from the reference market and from stakeholders outside of the operational dynamics. The most significant stages of Tservice's journey are represented below:



## 2022



Among the top 400 companies in Italy that have achieved the greatest growth in turnover in the three-year period 2019-2021. The panel is made up of both private and publicly traded companies.



The recognition awarded to companies that have been able to better distinguish themselves for punctuality towards the banking and financial system during the 2022 fiscal year.



The company has formally adopted a gender equality policy.






## Values

The growth of this company is based on principles of rectitude and integrity which clearly identify the approach and standing the ownership and management intended to outline for Tservice.

A system of rules characterized by the absence of the constraint of the obligation that allows to circumscribe and oversee an economic system pervaded by rules and procedures that raise the standards of safety and integrity.

## Our certifications

The 2022 financial year made it possible to add a further element of attention, relating to the policies adopted by the Company on gender equality, to the already substantial list of Tservice quality certifications. This commitment binds the Company in the path that ensures the achievement and maintenance of this purpose, focusing efforts in the following areas set up by the UNI 125:2022 practice: Culture and strategy, Governance, HR selection processes, Opportunities, Remuneration equity, Parenting.

CERTIFICATIONS	YEAR OF ISSUE	SUBJECT	DESCRIPTION
	2017	Occupational health and safety management systems	International standard specifying the requirements for a health and safety management system and providing guidance for its use, to enable organizations to provide safe and healthy workplaces by preventing occupational injuries and health problems, as well as proactively improving OSH.
	2017	Certification of environmental management systems	The standard specifies the requirements of a management system that a company can use to develop its environmental performance. The objective of this certification is to manage one's environmental responsibilities in a systematic way that contributes to the environmental pillar of sustainability. Organizational benefits for the company and improvement of its environmental performance.
	2017	Certification of quality management systems	It pursues customer satisfaction regarding the products and services provided, as well as the continuous improvement of company performance, allowing the certified company to ensure its customers the maintenance and improvement of quality over time. Gain a competitive advantage over competitors; satisfy specific requests from customers who require the supplier to be certified, precisely to be sure that the supplier complies with certain quality standards.

## Ethical code

Adopted in 2021, it represents the document by which Tservice defined ethical principles and rules that internal and external recipients of the company perimeter are called to comply with.

### Company organizational model pursuant to Legislative Decree 231/01

System of procedures and controls useful for preventing the commission of specific categories of crime (environmental, accidents at work, tax fraud)

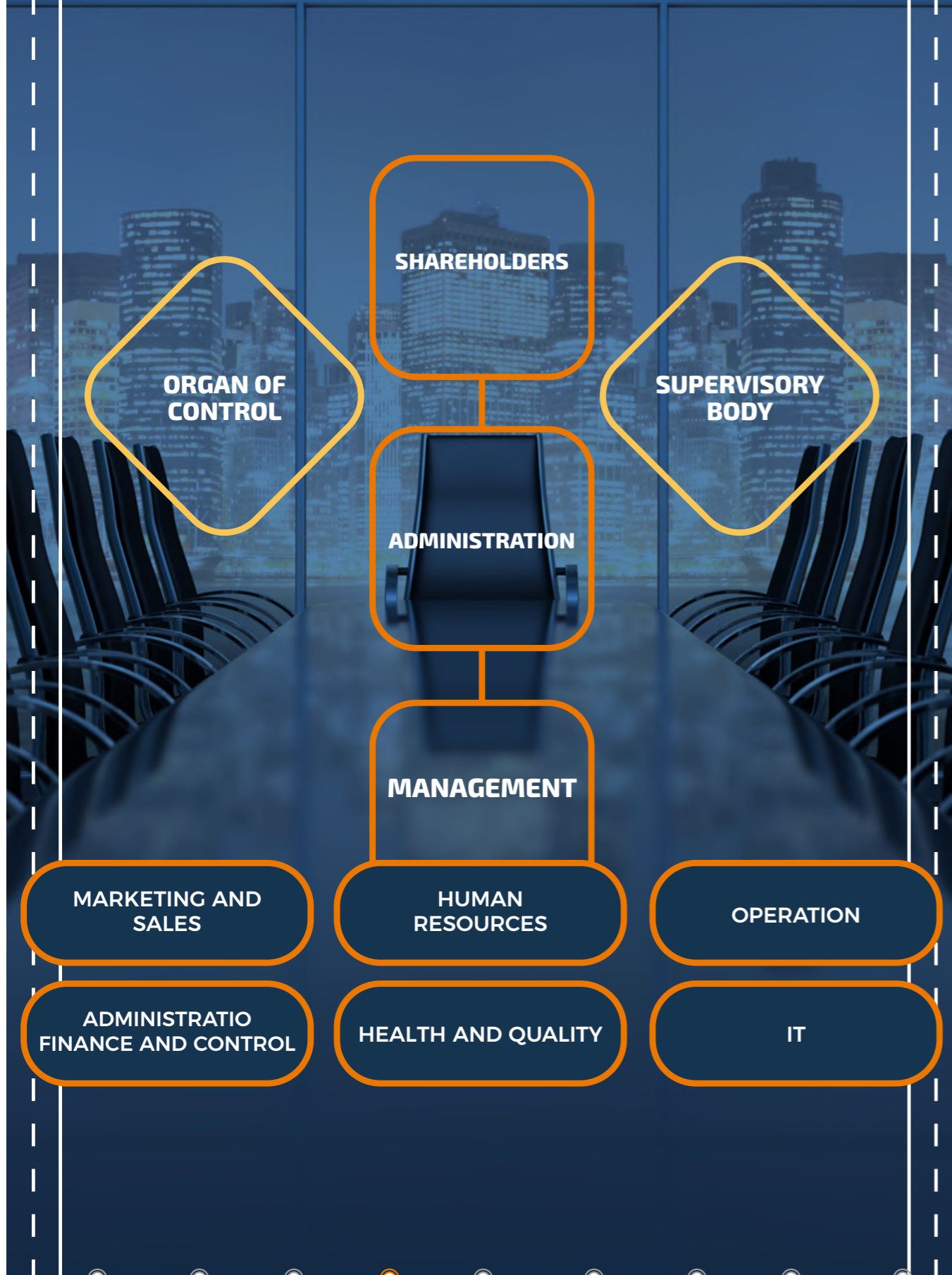
## Quality, Environment and Safety Management System

The integrated management system (IMS) represents the coordination element of ISO regulations, generally in matters of quality, environment and occupational safety and allows a company to have a complete impact on these three substantial areas and implement an improvement process continuous. Regulatory infrastructures that require the appointment of specific entities and bodies capable of overseeing the effectiveness of the adopted system of rules, effectiveness and control.

CERTIFICATIONS	YEAR OF ISSUE	SUBJECT	DESCRIPTION
	2020	Certification of road safety management systems	All road users will benefit. A social goal for safer roads. Fewer accidents mean reducing costs for citizens and organizations. - Reduction of sick leave - Reduction of the risks of legal action for negligence - Reduction of insurance claims - Improvement of credentials for social responsibility - Consumer trust.
	2019	Management systems for the prevention of corruption	This is the international standard for anti-corruption management systems. It provides a framework for companies operating anywhere in the world to evaluate their internal anti-corruption processes and manage continuous improvement. Prevents corruption phenomena.
	2021	The TAPA Transport Security Requirements (TSR LV.1) specify the minimum acceptable standards for safety throughout the supply chain, using trucking and associated operations, including the methods to be used to maintain those standards.	- Raising the rate for the management of high-value or high-risk products - Reducing losses - Increasing satisfaction and trust of customers and stakeholders
	2017	It certifies some aspects of company management relating to corporate social responsibility with specific reference to:	Increased credibility, transparency and image company on the reference market, a reputational benefit - Greater trust from customers, improvement of the relationship with institutions and social organizations a control of ethics and social correctness in the supplier chain - Improvement of the corporate climate - Improvement in internal and external communication, through publicly available reports.  - Respect for human rights - Respect for labor law - Protection against child exploitation - Guarantees of safety and health in the workplace.

## Organizational chart

Tservice organizational structure is unchanged compared to last year.



The share capital amounts to 1.5 million euros and is entirely held by Giuseppe Terracciano, sole director of the company. With the minutes of the meeting, the collegiate control body in office until the approval of the financial statements which will close on 31 December 2022 was appointed:

**PASQUALE RAIMO**

PRESIDENT OF THE BOARD OF STATUTORY

**SAVERIO GRANATO**

AUDITOR

**PASQUALE RAIMO**

AUDITOR

**SEBASTIANO COPPOLA**

ALTERNATE AUDITOR

**ANTONIO SASSO**

ALTERNATE AUDITOR

The organization, management and control model pursuant to Legislative Decree 231/01 is constantly monitored by the verification activities carried out by the monocratic supervisory body appointed on 1 May 2021 and which is in office until the same date in 2023: Sonia Orvieto Lwy.

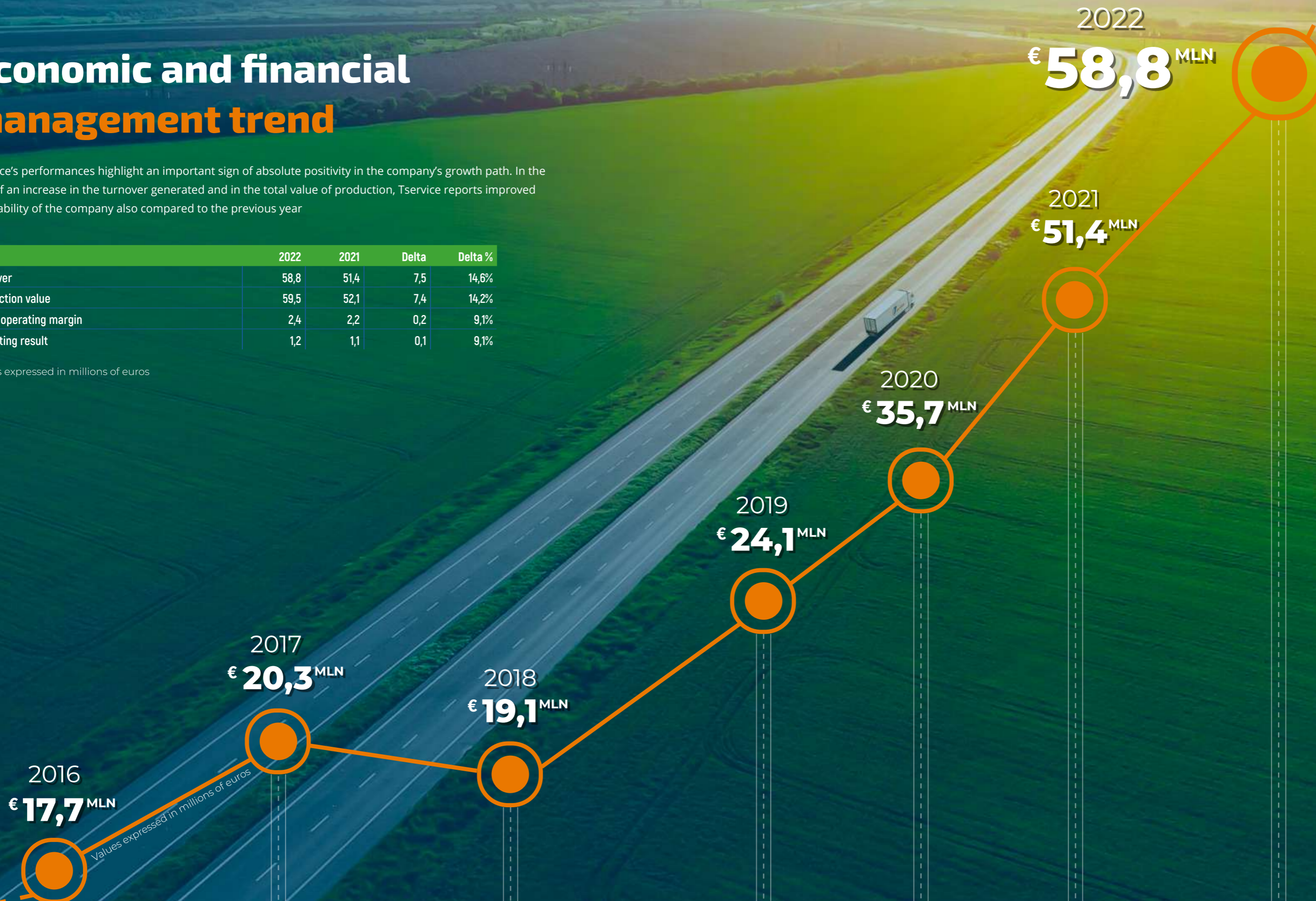


# Economic and financial management trend

Tservice's performances highlight an important sign of absolute positivity in the company's growth path. In the face of an increase in the turnover generated and in the total value of production, Tservice reports improved profitability of the company also compared to the previous year

Index	2022	2021	Delta	Delta %
Turnover	58,8	51,4	7,5	14,6%
Production value	59,5	52,1	7,4	14,2%
Gross operating margin	2,4	2,2	0,2	9,1%
Operating result	1,2	1,1	0,1	9,1%

Values expressed in millions of euros





The core business of Tservice is strictly connected to the transport of goods. The revenues relating to other minor services express a marginal percentage.

Index	2022	2021	Delta	Delta %
Revenues from freight transport	57,4	49,6	7,8	15,7%
Rental revenues	1,1	1,4	(0,3)	-2,1%
Revenues from logistics	0,1	0,1		
Other services	0,2	0,3	(0,1)	-3,3%
<b>Total</b>	<b>58,8</b>	<b>51,4</b>	<b>7,4</b>	<b>14,4%</b>

Values expressed in millions of euros

The geographical distribution of the revenues generated by the Company highlights a particular concentration of the turnover in the Italian territory. In line with what was declared in the industrial plan, Tservice is strongly pushing to continue developing the domestic market and pursue the maximum capillarity of the service through the creation of platforms and branches throughout the country.

Index	2022	2021	Delta	Delta %
Italy	34,2	30,7	3,5	11,4%
EU	20,7	19,1	1,6	8,4%
Extra EU	3,9	1,6	2,3	143,4%
<b>Total</b>	<b>58,8</b>	<b>51,4</b>	<b>7,4</b>	<b>14,4%</b>

Values expressed in millions of euros

The 2022 income statement allows you to appreciate the revenue and cost components that have contributed to generating the operating result.

Index	2022	2021
Revenues from sales and services	58,8	51,5
Other income	1,8	1,8
<b>PRODUCTION VALUE</b>	<b>60,7</b>	<b>53,2</b>
Costs for raw materials, ancillaries, consumables and goods	12,4	9,7
Costs for services	13,6	16,1
Costs for use of third-party assets	5,9	4,2
Personnel costs	24,9	19,7
Depreciation and write-downs	1,2	1,1
Changes in inventories of raw materials, ancillaries, consumables and goods	(0,4)	(0,4)
Various management charges	1,8	1,8
<b>TOTAL COSTS OF PRODUCTION</b>	<b>59,5</b>	<b>52,1</b>
<b>Difference between value and cost of production</b>	<b>1,2</b>	<b>1,1</b>
Financial income and expenses	(0,4)	(0,4)
Result before the taxes	0,8	0,7
Income taxes	0,3	0,2
<b>Net result for the year</b>	<b>0,473</b>	<b>0,464</b>

Values expressed in millions of euros



**EXTRA EU**

**€3,9<sup>MLN</sup>**  
**143,4%<sup>DELTA</sup>**



**EUROPE**

**€20,7<sup>MLN</sup>**  
**8,4%<sup>DELTA</sup>**

**ITALY**

**€34,2<sup>MLN</sup>**  
**11,4%<sup>DELTA</sup>**



The proposed set of indicators makes it possible to appreciate the overall performance level with respect to the economic profile. The determination of the ROE highlights the degree of remuneration of the Company's equity capital as a result of the business activity. The ROI allows you to focus on the overall level of profitability of the investments typically associated with operating activities. As far as the ROS is concerned, through its quantification it is possible to analyze the quality of sales from the point of view of economic convenience and, therefore, in close connection with the price policy implemented by the company.

Index	2022	2021
ROE	3,45%	3,53%
ROI	4,04%	4,18%
ROS	2,04%	2,22%

The search for constant financial balance by Tservice was above all the object of particular appreciation. In fact, during 2022 the Company was awarded the coveted recognition of the "Credit Reputation Award" as a "Top Company for banking punctuality".

The reclassification of the balance sheet from a financial point of view is proposed below in order to show the solidity of Tservice or how the financial resources acquired have been invested and which methods have been activated to find the resources which are currently employed.

Financial Balance Sheet			
Intangible assets	8,9	Social capital	1,5
Tangible fixed assets	9,1	Reserves	12,2
Financial fixed assets	2,5		
Fixed active	20,6	Own means	13,7
Inventories	1,1		
Deferred liquidity	28,4		
Immediate liquidity	3,9		
Current active	33,5	Consolidated liabilities	11,7
		Current liabilities	28,6
Invested capital	54,1	Funding capital	54,1

Values expressed in millions of euros

To ensure the best reading of the financial dynamics, a set of indicators is provided, which are useful for representing corporate events

Index	2022	2021
Availability margin*	4,8	13,3
Availability quotient	1,2	1,8
Cash Margin*	4,8	13,3
Cash ratio	1,1	2,1

\*Values expressed in millions of euros

The purpose of the liquidity analysis is to study the company's ability to maintain financial equilibrium in the short term, i.e. to meet the expected short-term outflows (current liabilities) with the existing liquidity (immediate liquidity) and the expected revenues for the short term (deferred liquidity).

## Production assets

The logistics and transport sector is by definition "capital intensive" to the extent that the company continues to invest incessantly in favor of expanding the vehicle fleet, preferring the latest generation ones with a lower environmental impact.

The need to safeguard future generations and the environment is the driving force behind the replacement of the most polluting means of transport. All this, compatibly with the technical guarantees that green vehicles can provide in terms of mileage and safety.



## Euro 6 84,8%

This standard applies to all vehicles registered since January 2016. Carbon Dioxide emissions are 0.5 g/km for diesel and 1 g/km for petrol. The quantities of NOx are set at 0.080 g/km for diesel and 0.060 for petrol, those of particulate matter (PM10) at 0.005 g/km for both.

## Electric 3,8%

It uses as primary energy source the chemical energy stored in one or more rechargeable batteries and made available by these to the engine in the form of electrical energy.

## Other 11,4%

Vehicles registered before the year 2018





# The importance of people

People are called to play a crucial role in Tservice. Everyone is entrusted with the collective responsibility of preserving the Company's founding values over time and its ability to generate widespread well-being at all levels of the organization. The doctrine defines human capital as the universe of skills, competences, knowledge, professional and relational skills possessed, acquired mainly through on-the-job training and workplace experience. Although they cannot be measured however, the components of human and relational capital unequivocally determine the quality of the service provided by the company that owns such wealth, contributing to increase its productivity and to qualify it, influencing the results.

The distinction of human capital into operational areas provides the reader with a summary of the main distinctive professional concentrations of the Company:

- Travelling personnel** 89,7%
- Logistics operators** 4,7%
- Administrative workers** 4,2%
- Maintenance workers** 1,4%



The composition in 2022 is substantially in line with the structure recognized during the previous year. The increase in the employment figure recorded as at 31 December 2022 mainly refers to traveling personnel

Term of contract	2022	2021	Delta	Delta %
Fixed term	122	141	(19)	-13,4
Permanent	470	349	121	34,7
<b>Total</b>	<b>592</b>	<b>490</b>	<b>102</b>	<b>20,8</b>

The solid bond that Tservice manages to build with its collaborators can also be seen by reading the data relating to the increase of around 35% in permanent contracts.





# Geographical origin of the employees





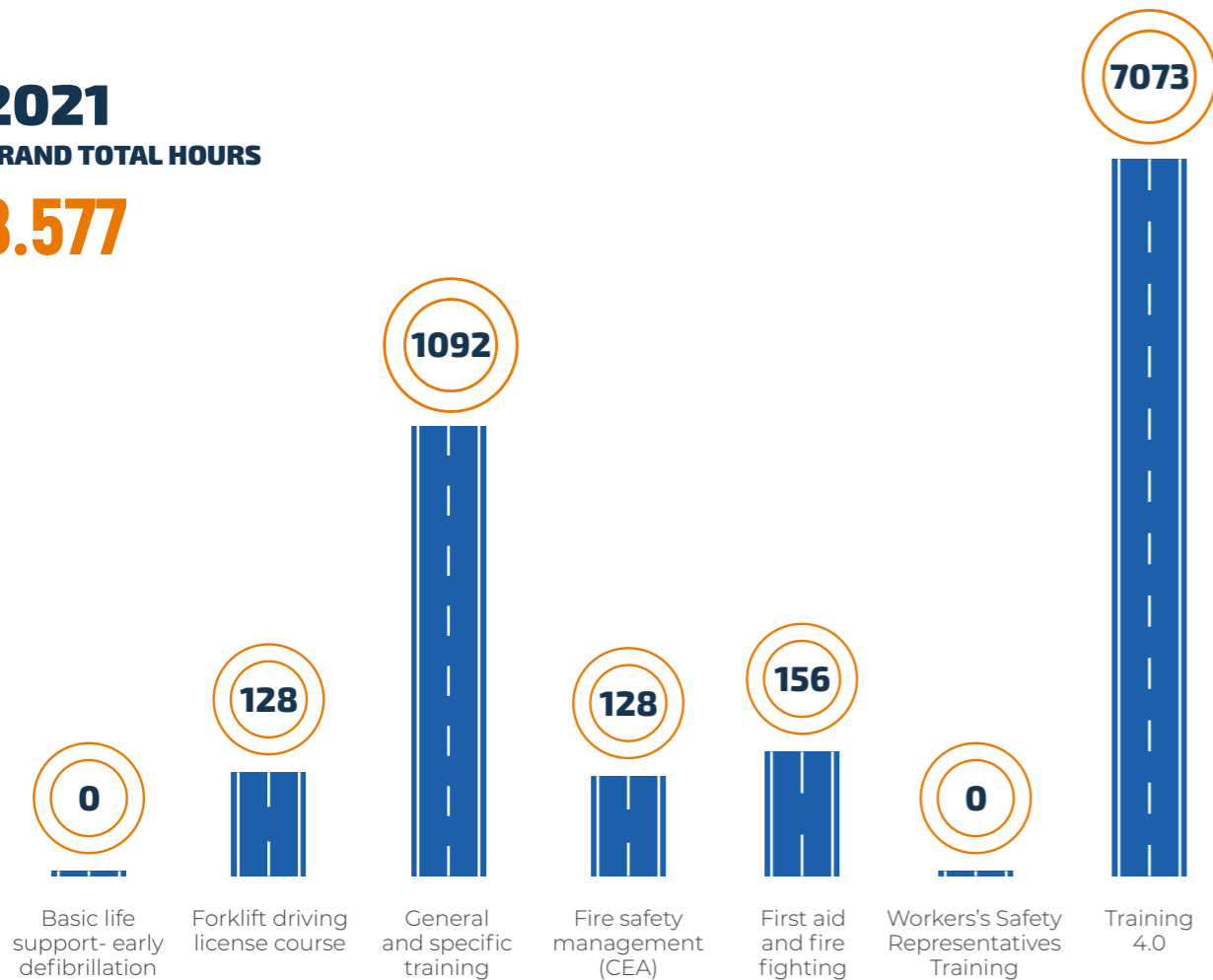


## Training

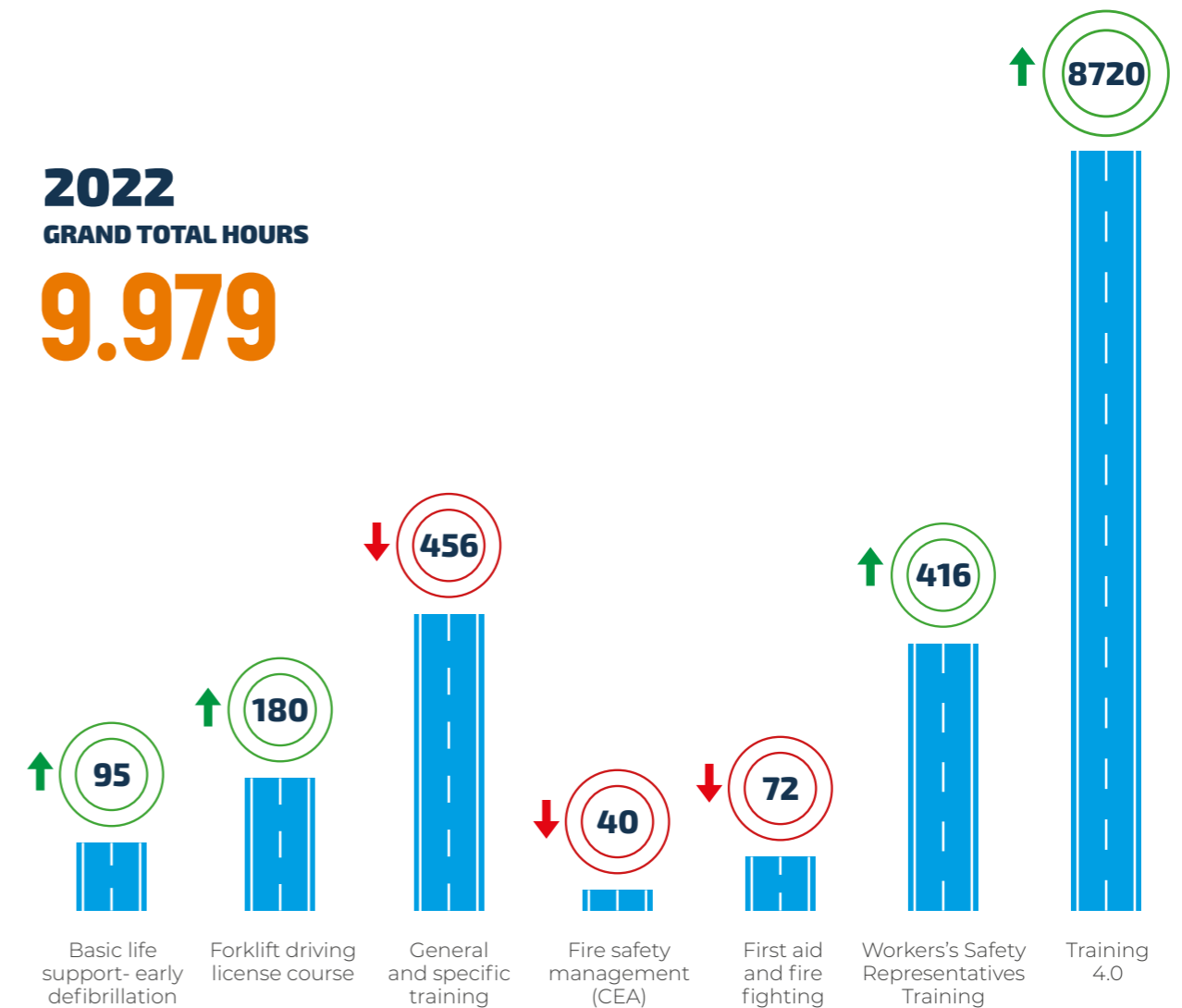
The ability of a company to cope with continuous changes and the ever-increasing needs of customers passes through a process of constant and continuous updating of human capital. Each company that intends to compete with the challenges of its reference product sector will necessarily have to invest in training. The positive wind that is accelerating these virtuous actions has found the right side in a tax incentive policy that has been able to best combine the thirst for knowledge of human capital of Italian companies with the unavoidable need to review and digitize many of the company processes.

Tservice has been able to effectively seize this opportunity by intervening as early as 2020 with a massive unrepeatable training campaign of 25,000 hours. In continuity with the previous year, 2021 continued to focus on increasing knowledge on technological innovation with specific reference to the digitization of processes. Training interventions that have also been confirmed for the 2022 financial year.

**2021**  
GRAND TOTAL HOURS  
**8.577**



**2022**  
GRAND TOTAL HOURS  
**9.979**





## Health and safety

The social value of any transport and logistics company is an objective and unequivocal fact. It is common reasoning to associate the transport of goods with a careless approach to the environment, close to the exploitation of labor and above all of foreign workers but it is also the cause of many roadside deaths. The rate of road accidents is very high, as is also the index of consequential deaths. Not everyone knows or in any case few highlight the inversely proportional relationship that exists between the kilometers traveled and the number of claims for all those virtuous companies that adopt rigid personnel selection policies, massive training campaigns as well as natural compliance with mandatory regulations. Tservice is included in this perimeter. Furthermore, it has voluntarily adopted a road safety management system (ISO 39001-2021). This rule makes it possible to further reduce the cases of death and serious injury following road accidents. Below are the three summary indicators that monitor the company's health status:

35.137

**SICK LEAVE HOURS**

5.664

**WORK RELATED INJURIES HOURS**

0

**OCCUPATIONAL DISEASES HOURS**



## Produced and distributed economic value

The representation of the added value produced and distributed by Tservice for each category of stakeholder is shown below.

	2022	2021	Delta	Delta%
<b>Economic value generated by Tservice</b>	<b>↑60,7</b>	<b>53,3</b>	<b>7,4</b>	<b>13,9</b>
Remuneration of suppliers of goods and services	↑32,1	30,2	1,9	6,3
Remuneration of human capital	↑24,9	19,7	5,2	26,4
Remuneration of third-party capital	=0,4	0,4	-	-
Remuneration of the public administration	↑0,4	0,3	0,1	33,3
Remuneration of risk capital	-	-	-	-
<b>Economic value distributed by Tservice</b>	<b>↑57,8</b>	<b>50,6</b>	<b>7,2</b>	<b>14,3</b>
<b>Economic value retained by Tservice</b>	<b>↑2,9</b>	<b>2,7</b>	<b>0,2</b>	<b>7,4</b>

Values expressed in millions of euros

While the perimeter of definition of the various stakeholder categories does not change, the comparison with the previous year allows for a better appreciation of the increase recorded by each category.



# THE CLIMATE PLEDGE

*"Achieving these goals is something that can only be done by collaborating with other large companies, because we are all part of the same supply chain. So we have to. We know it will be a big challenge, but we also know that we can do it. We have to do it."*

*Jeff Bezos*

## The Environment

Tservice is a signatory of "The Climate Pledge".

It is a commitment to achieve carbon neutrality by 2040. This program brings together the world's leading companies to accelerate common action, cross-industry collaborations and responsible change.

The mission of this project is the acceleration of responsible action against climate change in every sector, in order to allow the various communities of the planet, natural resources and shared environments to thrive without limitations.

Born in 2019 from an Amazon intuition and from Global Optimism, over time it has seen as many as 300 companies and organizations around the world approach and join. Signatories are therefore called upon to play a key role in promoting investment in the development of low-carbon products and services.

The Climate Pledge was founded with the belief that global companies are primarily accountable but at the same time capable of acting on the climate crisis. It is the only possible way to achieve the goal.

The project moves from the awareness of what science has been telling us for some time:



*How much adverse weather phenomena are increasingly marking our territories and our lives*



*The growing perception on our own skin of the rise in temperatures*



*The acceleration of the melting of Antarctica's glaciers*



*Ocean warming at a higher than expected trend*

The Paris Agreement represented a milestone in this virtuous path, useful and indispensable for keeping the increase in global temperature below 1.5 °C. To this end, it is essential to reach net zero by 2050.

Climate science also tells us that to achieve carbon neutrality by 2050, global emissions need to be halved between 2020 and 2030.



*Provide reports with regularity*



*Regularly monitor and report greenhouse gas emissions*



*Eliminate carbon emissions*

Implementing decarbonization strategies in line with the Paris Agreement, through business changes and tangible innovations that include efficiency improvements, use of renewable energy, materials reduction and other carbon elimination strategies.

Obtaining credible compensations

Neutralizing remaining emissions with additional qualifying, real, permanent, and socially beneficial offsets, with the goal of net-zero annual carbon emissions by 2040.

Cooperation is the only way forward.

We know what we have to do. What is clear to all of us is that if global companies don't join forces, the Climate Pledge won't work. Everyone's goals must necessarily be aligned and shared, not isolated.





## The emissions

In the wake of the social reporting launched by Tservice, particular attention is paid to CO2 emissions. The increasingly marked correlation between climate change and the use of natural resources has led the Company to reconsider the qualitative and quantitative dimension of the externalities produced.

In this report, Tservice intended to define an emission baseline, an inventory of corporate GHGs (Green House Gases) pertaining to the company.

In accordance with the methodological note, within the Global Reporting Initiative (GRI Standards), the environmental dimension of sustainability concerns the impacts that an organization in general can have on living and non-living natural systems, including land, air, water and ecosystems.

Emissions are reported in compliance with GRI Sustainability Reporting Standards 305 (emissions) relating to environmental issues. In particular, the document divides emissions into 3 main categories:

### Scope 1

Direct GHG emissions

### Scope 2

Indirect GHG emissions from energetic

### Scope 3

Other indirect GHG emissions

## Direct GHG emissions Scope 1

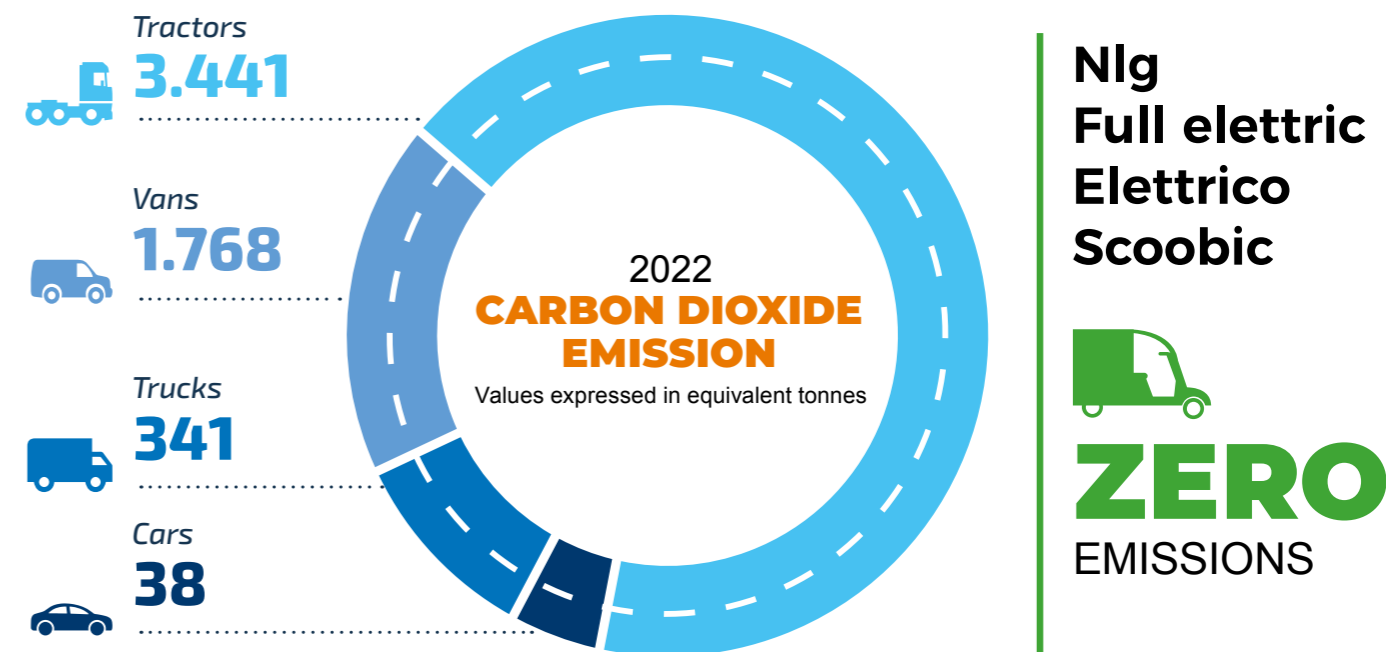
Direct GHG emissions (Scope 1) refer to all those circumscribed within the scope of own activities or directly controlled by the company with reference to:

1. movement of people and/or things
2. electricity generation, heating, cooling and steam.

As for the first point, it is clear and evident that for Tservice, similarly to what happens in all companies operating in the same transport sector, the main emission source is represented by the means directly or indirectly owned by the company. In this case, owned or rented vehicles are included in this perimeter, while still being fully available to Tservice.

The quantification of the direct emissions of CO2 generated by means of transport was calculated on the basis of the km traveled during the year, taking into account the specific grams of CO2 released by each vehicle. The estimate of the emission value was used in the circumstance in which, once the km traveled were known, the g/Co2 figure was not disclosed by the parent company producing the vehicle.

The separate emission data for each category of medium is shown below:



Therefore, as at 31 December 2022 they amount to 5,588 tonnes of CO2 equivalent released by Tservice. With reference to the emissions deriving from the direct generation of electricity, Tservice does not have these plants, so it reports zero emissions.

## Indirect GHG emissions from Scope 2 energy consumption Scope 2

This perimeter includes indirect emissions deriving from the company's energy consumption. In this case, specific reference is made to the emissions resulting from the generation of electricity purchased and produced by third parties in places other than those of use.

## Other indirect GHG emissions Scope 3

The guidelines on this disclosure define "other indirect (Scope 3) GHG emissions" as those that come from sources that are not owned or controlled by the organization in the upstream and downstream stages. This category includes all types of emissions that companies correlate with their business. Some examples: home-work commuting of employees, management and property transfers, transport relating to the supply of goods and services, customers. With reference to scope 2 and scope 3, Tservice launched a useful information flow in 2023:

- the identification of the relevant perimeters of interest
- the definition of the quantitative data
- medium-term mitigation policies.





## Biodiversity protection

There are no significant impacts deriving from the activities and/or services provided by TService on biodiversity. There are no branches and the headquarters or in any case the operating sites owned, leased, managed in protected areas and areas with a high biodiversity value outside the protected areas. In any case, it should be noted that there is no trace of the species listed in the "Red List" of the IUCN (International Union for the Conservation of Nature) and in the national lists that have their own habitat in the areas of operation of the organization.

## Waste management

The maintenance of a significant fleet of vehicles such as that of TService requires a garage service capable of guaranteeing timely ordinary and extraordinary maintenance interventions. This reality located at the Nola Interporto is the Company's main source of waste. The quantities of waste identified with the EWC code (European Waste Catalogue) expressed in kg are shown below:

COD.CER.	Description	KG
13.02.08	Motor oils, transmissions and gears	6.500
15.01.03	Wooden packaging	5.020
16.01.19	Plastic	3.280
15.01.06	Packaging in mixed materials	1.652
16.01.07	Oil filters	1.436
15.02.02	Absorbents, filter materials (including oil filters not otherwise specified), rags and protective clothing, contaminated with dangerous substances	1.303
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# Global Reporting Initiative

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## TSERVICE S.P.A.

Capitale Sociale 1.500.000,00 i.v.  
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### RELAZIONE UNITARIA DEL COLLEGIO SINDACALE incaricato della Revisione legale

All'Azionista unico della TService S.P.A.,

#### Premessa

Il collegio sindacale, nell'esercizio chiuso al 31 dicembre 2022, ha svolto nel periodo oggetto di vigilanza, le funzioni previste dall'art. 2403 c.c. e s.s. c.c. e dall'art. 2409 bis c.c.

La presente relazione unitaria contiene nella sezione A) la "Relazione del revisore indipendente ai sensi dell'art. 14 del D.Lgs. 27 gennaio 2010, n. 39" e nella sezione B) la "Relazione ai sensi dell'art. 2429, comma 2 c.c."

#### A) Relazione del revisore indipendente ai sensi dell'art. 14 del D.Lgs. 27 gennaio 2010 n. 39

##### Relazione sulla revisione contabile del bilancio d'esercizio

#### Giudizio

Abbiamo svolto la revisione contabile del bilancio d'esercizio, della società TService S.P.A., costituito da Stato patrimoniale al 31/12/2022, dal Conto Economico, dal Rendiconto Finanziario per l'esercizio chiuso a tale data e dalla Nota Integrativa.

A nostro giudizio, il bilancio d'esercizio fornisce una rappresentazione veritiera e corretta della situazione patrimoniale e finanziaria della Società al 31 dicembre 2022, del risultato economico e dei flussi di cassa per l'esercizio chiuso a tale data in conformità alle norme italiane che ne disciplinano i criteri di redazione.

#### Elementi alla base del giudizio

Abbiamo svolto la revisione contabile in conformità ai principi di revisione internazionali ISA Italia. Le nostre responsabilità ai sensi di tali principi sono ulteriormente descritte nella sezione Responsabilità del revisore per la revisione contabile del bilancio d'esercizio della presente relazione. Siamo indipendenti rispetto alla società in conformità alle norme e ai principi in materia di etica e di indipendenza applicabili nell'ordinamento italiano alla revisione contabile di bilancio.

#### Responsabilità dell'amministratore unico e del collegio sindacale per il bilancio d'esercizio

L'amministratore unico è responsabile per la redazione del bilancio d'esercizio che fornisca una rappresentazione veritiera e corretta in conformità alle norme italiane che ne disciplinano i criteri di redazione e, nei termini previsti dalla legge, per quella parte del controllo interno dagli stessi ritenuta necessaria per consentire la redazione del bilancio che non contenga errori significativi dovuti a frodi o a comportamenti o eventi non intenzionali.

L'amministratore unico è responsabile per la valutazione della capacità della società di continuare ad operare come un'entità in funzionamento e, nella redazione del bilancio d'esercizio, per l'appropriatezza dell'utilizzo del presupposto della continuità aziendale, nonché per una adeguata informativa in materia. L'amministratore utilizza il presupposto della continuità aziendale nella redazione del bilancio d'esercizio a meno che abbia valutato che sussistono le condizioni per la liquidazione della società o per l'interruzione dell'attività o non abbia alternative realistiche a tali scelte.

Il collegio sindacale ha la responsabilità della vigilanza, nei termini previsti dalla legge, sul processo di predisposizione dell'informativa finanziaria della società.

#### Responsabilità del revisore per la revisione contabile del bilancio d'esercizio

I nostri obiettivi sono l'acquisizione di una ragionevole sicurezza che il bilancio d'esercizio nel suo complesso non contenga errori significativi, dovuti a frodi o a comportamenti o eventi non intenzionali, e l'emissione di una relazione di revisione che includa il nostro giudizio. Per ragionevole sicurezza si intende un livello elevato di sicurezza, che tuttavia non fornisce la garanzia che una revisione contabile svolta in conformità ai principi di revisione internazionali ISA Italia individui sempre un errore significativo, qualora esistente. Gli errori possono derivare da frodi o da comportamenti o eventi non intenzionali e sono considerati significativi qualora ci si possa ragionevolmente attendere che essi, singolarmente o nel loro insieme, siano in grado di influenzare le decisioni economiche prese dagli utilizzatori sulla base del bilancio d'esercizio. Nell'ambito della revisione contabile svolta in conformità ai principi di revisione internazionali ISA Italia, abbiamo esercitato il giudizio professionale e abbiamo mantenuto lo scetticismo professionale per tutta la durata della revisione contabile. Inoltre:

- abbiamo identificato e valutato i rischi di errori significativi nel bilancio d'esercizio, dovuti a frodi o a comportamenti o eventi non intenzionali; abbiamo definito e svolto procedure di revisione in risposta a tali rischi, abbiamo acquisito elementi probativi sufficienti ed appropriati su cui basare il nostro giudizio. Il rischio di non individuare un errore significativo dovuto a frodi è più elevato rispetto al rischio di non individuare un errore significativo derivante da comportamenti o eventi non intenzionali, poiché la frode può implicare l'esistenza di collusioni, falsificazioni, omissioni intenzionali, rappresentazioni fuorvianti o forzature del controllo interno;

- abbiamo acquisito una comprensione del controllo interno rilevante ai fini della revisione contabile allo scopo di definire procedure di revisione appropriate nelle circostanze e non per esprimere un giudizio sull'efficacia del controllo interno della società;

- abbiamo valutato l'appropriatezza dei principi contabili utilizzati nonché la ragionevolezza delle stime contabili effettuate dall'amministratore inclusa la relativa informativa;

- siamo giunti ad una conclusione sull'appropriatezza dell'utilizzo da parte dell'amministratore del presupposto della continuità aziendale e, in base agli



elementi probativi acquisiti, sull'eventuale esistenza di una incertezza significativa riguardo a eventi o circostanze che possono far sorgere dubbi significativi sulla capacità della società di continuare ad operare come un'entità in funzionamento. In presenza di un'incertezza significativa, siamo tenuti a richiamare l'attenzione nella relazione di revisione sulla relativa informativa di bilancio, ovvero, qualora tale informativa sia inadeguata, a riflettere tale circostanza nella formulazione del nostro giudizio. Le nostre conclusioni sono basate sugli elementi probativi acquisiti fino alla data della presente relazione. Tuttavia eventi o circostanze successivi possono comportare che la società cessi di operare come un'entità in funzionamento;

- abbiamo valutato la presentazione, la struttura e il contenuto del bilancio d'esercizio nel suo complesso inclusa l'informativa e se il bilancio d'esercizio rappresenti le operazioni e gli eventi sottostanti in modo da fornire una corretta rappresentazione;
- abbiamo comunicato ai responsabili delle attività di governance, identificati ad un livello appropriato come richiesto dagli ISA Italia, tra gli altri aspetti, la portata e la tempistica pianificate per la revisione contabile e i risultati significativi emersi, incluse le eventuali carenze significative nel controllo interno identificate nel corso della revisione contabile.

#### **Relazione su altre disposizioni di legge e regolamentari** **Giudizio ai sensi dell'art. 14, comma 2, lettera e), del D.Lgs. 39/10**

L'amministratore unico della TService S.P.A. è responsabile per la predisposizione della relazione sulla gestione al 31 dicembre 2022, incluse la sua coerenza con il relativo bilancio d'esercizio e la sua conformità alle norme di legge.

Abbiamo svolto le procedure indicate nel principio di revisione (SA Italia) 720B al fine di esprimere un giudizio sulla coerenza della relazione sulla gestione con il bilancio d'esercizio della TService S.P.A. al 31 dicembre 2022 e sulla conformità della stessa alle norme di legge, nonché di rilasciare una dichiarazione su eventuali errori significativi.

A nostro giudizio, la relazione sulla gestione è coerente con il bilancio d'esercizio della Società al 31 dicembre 2022 ed è redatta in conformità alle norme di legge.

Con riferimento alla dichiarazione di cui all'art. 14, comma 2, lett. e) del D.Lgs. 27 gennaio 2010, n. 39, rilasciata sulla base delle conoscenze e della comprensione dell'impresa e del relativo contesto acquisite nel corso dell'attività di revisione, non abbiamo nulla da riportare.

#### **B) Relazione sull'attività di vigilanza ai sensi dell'art. 2429, comma 2, c.c.**

Nel corso dell'esercizio chiuso al 31 dicembre 2022, la nostra attività è stata ispirata alle disposizioni di legge e alle norme di comportamento del collegio sindacale emanate dal Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili.

#### **B1) Attività di vigilanza ai sensi degli artt. 2403 e ss. c.c.**

Nel corso dell'incarico e per quanto rientra nell'ambito delle nostre attribuzioni, abbiamo vigilato sull'osservanza della legge e dello statuto e sul rispetto dei principi di corretta amministrazione.

Abbiamo partecipato alle assemblee degli azionisti e ci siamo incontrati con l'amministratore unico e in relazione a tali incontri non abbiamo rilevato violazioni della legge e dello statuto, né operazioni manifestamente

imprudenti, azzardate, in potenziale conflitto di interesse o tali da compromettere l'integrità del patrimonio sociale.

Abbiamo acquisito dall'amministratore unico, durante le riunioni svolte, informazioni sul generale andamento della gestione e sulla sua prevedibile evoluzione, nonché sulle operazioni di maggiore rilievo, per le loro dimensioni o caratteristiche, effettuate dalla società e, in base alle informazioni acquisite, non abbiamo osservazioni particolari da riferire.

Abbiamo acquisito conoscenza e vigilato, nell'ambito delle nostre attribuzioni e per quanto ci è stato possibile, sull'adeguatezza dell'assetto organizzativo, amministrativo e contabile e sul suo concreto funzionamento e in ordine alle misure adottate dall'amministratore unico per fronteggiare la situazione emergenziale derivante dalla pandemia di Covid 19, nonché i riflessi derivanti dalla guerra in Ucraina, anche tramite la raccolta di informazioni dai responsabili delle funzioni e a tale riguardo non abbiamo osservazioni particolari da riferire.

Abbiamo acquisito conoscenza e vigilato, per quanto di nostra competenza, sulla adeguatezza e sul funzionamento del sistema amministrativo contabile, anche con riferimento agli impatti dell'emergenza da Covid-19 sui sistemi informativi e telematici, nonché sull'affidabilità di quest'ultimo a rappresentare correttamente i fatti di gestione, mediante l'ottenimento di informazioni dai responsabili delle funzioni e l'esame dei documenti aziendali, e a tale riguardo, non abbiamo osservazioni particolari da riferire.

Non sono pervenute denunce dai soci ex art. 2408 c.c.

Nel corso dell'esercizio non abbiamo rilasciato pareri previsti dalla legge.

Nel corso dell'esercizio non sono state effettuate segnalazioni all'organo di amministrazione ai sensi e per gli effetti di cui all'art. 15 D.L. n. 118/2021.

Nell'espletamento dell'attività di vigilanza, come sopra descritta, non sono emersi altri fatti significativi tale da richiederne la menzione nella presente relazione.

#### **B2) Osservazioni in ordine al bilancio d'esercizio**

Per quanto a nostra conoscenza, l'amministratore unico, nella redazione del bilancio non ha derogato alle norme di legge ai sensi dell'art. 2423, comma 5, c.c.

L'azionista, con comunicazione del 16 aprile 2023, ha rinunciato espressamente ai termini previsti dall'art. 2429 c.c. per il deposito della presente relazione unitaria, sollevandoci da qualsiasi contestazione.

Ai sensi dell'art. 2426, n. 5 c.c., abbiamo espresso il nostro consenso all'iscrizione nell'attivo dello stato patrimoniale di costi di impianto e di ampliamento per € 3.959; costi di sviluppo per € 575.081.

Ai sensi dell'art. 2426, n. 6, c.c. abbiamo espresso il nostro consenso all'iscrizione nell'attivo dello stato patrimoniale di un avviamento per € 215.252.

Quanto alla rivalutazione del marchio effettuata nel bilancio d'esercizio 2020 ai sensi e per gli effetti di cui all'art. 11, comma 3, della L. 21 novembre 2000, n. 342, richiamato dall'art. 110, commi 1-7, del D.L. 14 agosto 2020 n. 104 convertito con modificazioni dalla L. 13 ottobre 2020, n. 126, si segnala che la società in seguito all'articolo 1 Legge di Bilancio 2022 ha deciso di ammortizzare l'importo rivalutato del marchio in quote pari ad un cinquantesimo.

I risultati della revisione legale del bilancio da noi svolta sono contenuti nella sezione A) della presente relazione.



### **B3) Osservazioni e proposte in ordine alla approvazione del bilancio**

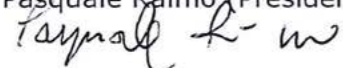
Considerando le risultanze dell'attività svolta, invitiamo l'azionista ad approvare il bilancio d'esercizio chiuso al 31 dicembre 2022, così come redatto dall'amministratore unico.

Il collegio concorda con la proposta di destinazione del risultato d'esercizio fatta dall'amministratore unico in nota integrativa.

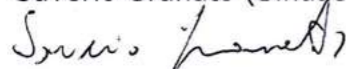
San Vitaliano, 18 aprile 2023

Il collegio sindacale  
Firme

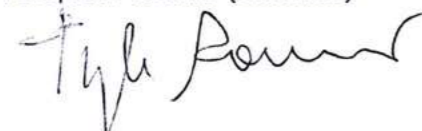
Pasquale Raimo (Presidente)



Saverio Granato (Sindaco)



Pasquale Raimo (Sindaco)







**Tservice S.p.A.**

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