

# 20 IMPACT 25 REPORT

ZPC Srl – Società Benefit



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# Letter to stakeholders

In 2025, ZPC embarked on a new phase of growth, further strengthening its commitment to the values that guide us as a Benefit Company. The report we present is not merely a collection of figures and data, but a testimony to our daily commitment to combining business success with a positive impact on society and the environment.

During the year, we consolidated our commitment to sustainability by extending our activities to new collaborations within the local community. A notable example is the enhancement of the company spaces at Villa Becelli-Poggi, which were made available to six local associations for public events and cultural initiatives. We have continued to work on initiatives benefiting the local area and community, pursuing tangible objectives such as biodiversity support and social inclusion.

In our second year as a Benefit Company, we formalised our commitment to employee well-being and to a business model that goes beyond profit. Actions such as responsible resource management and the promotion of flexible working have strengthened our internal culture and relationships with stakeholders.

We look to the future with optimism, aware that the path we have embarked upon is only just beginning. Our commitment for 2026–2027 includes expanding our welfare and sustainability initiatives, with the aim of creating shared value and strengthening partnerships capable of amplifying the positive impact of our activities.

On this journey, we will continue to look beyond financial results, focusing on building a business model that not only generates profit but is also capable of improving the society in which we operate.

We thank you for your continued support and trust, and we look forward to shaping the future together, with the awareness that our journey can inspire an increasing number of organisations to adopt a sustainable business model.

**Zeno Poggi**

*Co-founder of ZPC*





# 01 About us



## Identity

ZPC is a **consulting firm** specialised in **Trade Compliance, Export Controls** and **Customs matters**, supporting:

- companies
- financial institutions

in **managing risks** related to international trade.

### Trade Compliance

Compliance with EU and non-EU regulations for the proper handling and marketing of goods in global markets.

### Customs

Management of all Customs matters, the classification of products, duties, preferential and non-preferential origin, import/export procedures.

### Export Controls

Compliance with international sanctions regimes regarding products, persons, entities and countries subject to restrictions, bans or embargoes.

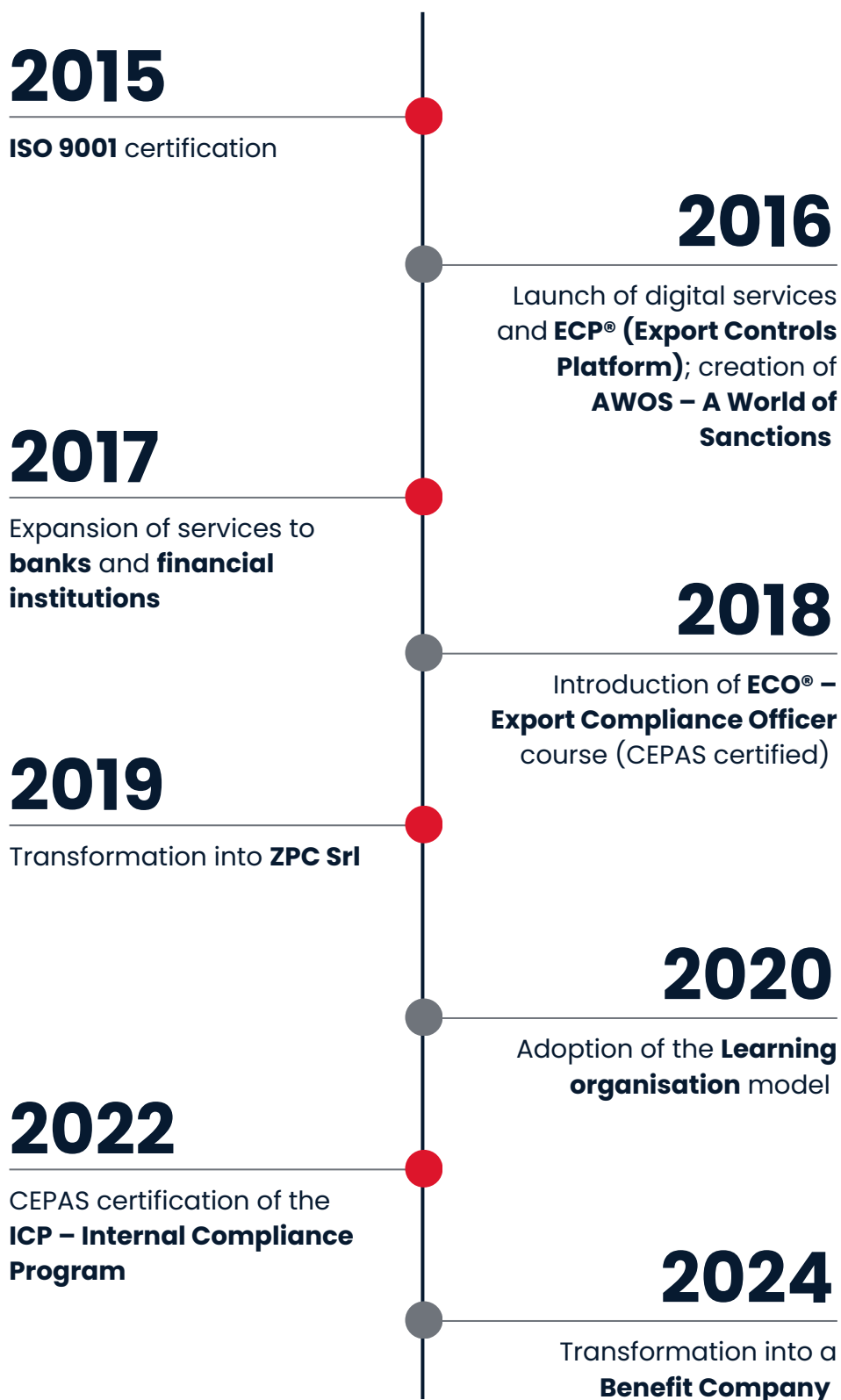
ZPC operates in a **global environment** characterised by increasing **regulatory complexity**, the rise of **trade barriers**, **international sanctions**, **regulatory and sustainability requirements**.

The company supports clients in **preventing legal, operational and reputational risks** and in safeguarding business continuity.



# History and growth path

**ZPC** was founded in 2005 as *Zeno Poggi Consulenze Srl* and has followed a continuous growth path based on quality, innovation and skills development.



## Markets we serve

ZPC operates in the **international trade compliance consulting market**, a sector experiencing strong growth due to:

- increasing tariff and non-tariff trade barriers
- strengthening of controls by national and international authorities
- growing relevance of legal, operational and reputational risks

Companies operating internationally require **specialised expertise** to:

- prevent regulatory violations
- avoid sanctions, customs blocks and business disruptions
- efficiently manage customs, regulatory and authorisation processes



**WE SUPPORT COMPANIES EVERY DAY IN COMPLYING WITH INTERNATIONAL TRADE REGULATIONS, PREVENTING SANCTIONS RISK AND IMPROVING INTERNATIONALISATION PERFORMANCE**

# Principles and Values

In 2020, ZPC adopted an organisational model based on the **Learning Organisation**, placing people, continuous training and innovation at the centre.

This approach leveraged new working arrangements introduced during the COVID-19 emergency, such as remote working, enhancing employee autonomy and maturity.

As of 31 December 2025, ZPC employs 22 people.

The organisational structure is horizontal, encouraging active involvement of all team members, who are offered:

- professional growth opportunities
- continuous training
- mentorship from senior professionals

Below is ZPC's **hexagonal organizational structure**, consistent with the principles of a Learning Organization.



During 2025, ZPC worked on new definitions of its Mission and Vision, aimed at best reflecting the company's evolution.



## Mission

We guide companies in safely navigating the complexities of international trade through integrated consulting services and digital solutions specialised in export controls, customs processes and regulatory compliance.

We support our clients in transforming export compliance into a concrete managerial capability, based on certified expertise, continuous updating and a people-centred approach.



## Vision

We envision a world characterised by increasing barriers, restrictions and controls, where compliance becomes a strategic lever for business continuity.

ZPC aims to be a trusted and authoritative reference point for companies seeking to internationalise responsibly, generating value for the environment, people and the local community.



## Core values

<p><b>INTEGRITY AND TRANSPARENCY</b></p>	<p>We strongly adhere to ethical principles, ensuring compliance with regulations and protecting both our reputation and that of our clients. We act with honesty, clarity and commitment to build trust and long-term relationships.</p>
<p><b>PEOPLE-CENTRED APPROACH AND CONTINUOUS LEARNING</b></p>	<p>People are the key to our success. We promote a participatory culture based on autonomy, responsibility, personal growth, talent development and teamwork. Training is our driving force.</p>
<p><b>EXCELLENCE AND RELIABILITY</b></p>	<p>We strive to meet our clients' challenges by delivering in-depth and operational solutions that exceed expectations. Delivering excellence consistently means being reliable.</p>

# Certified expertise

ZPC has chosen to adopt structured procedures and processes, as well as to pursue and substantively maintain certifications in its areas of activity, in order to ensure services aligned with the high quality standards of its clients.

In 2015, ZPC implemented a quality management system compliant with the ISO 9001 standard, with the aim of structuring business processes in an organic way, improving operational efficiency, and ensuring a high level of reliability towards clients and stakeholders. This choice represents a central management tool for ZPC, focused on continuous improvement.

In 2025, the certification maintenance audit was successfully passed, confirming the robustness of the system adopted and its effective integration into company operations. In 2018, CEPAS – the Bureau Veritas Institute for Skills and Training Certification – certified the ECO® (Export Compliance Officer) course, and in 2022 the ICP (Internal Compliance Program), whose certification was renewed in 2025.

Following its transformation into a Benefit Corporation, in 2024 ZPC underwent a sustainability assessment with EcoVadis, one of the world's leading sustainability rating platforms, obtaining a Bronze medal.

In 2025, the renewal of the certification led to the achievement of a Silver medal, marking the culmination of a continuous improvement journey in the areas of environmental protection, labor practices, human rights, and ethics—an effort that ZPC pursues with commitment and confidence.

## 2015

Achievement of **ISO 9001:2015** Quality Management System Certification

## 2018

CEPAS Certification for the **ECO®** – **Export Compliance Officer** course

## 2022

CEPAS Certification for the **ICP – Internal Compliance Program**

## 2024

Sustainability Assessment by **EcoVadis**

# 2025 highlights

## COMPANY

**+2**

NEW EMPLOYEES



**472**



HOURS OF IN-HOUSE TRAINING

MAINTENANCE OF  
**ISO 9001**

CERTIFICATION



RENEWAL OF

**ICP** INTERNAL COMPLIANCE OFFICER

CERTIFICATION

## INNOVATION & PROMOTION

NEW DEVELOPMENTS FOR

**ECP®**

EXPORT CONTROLS PLATFORM



**25**

WEBINAR



PER UN TOTALE DI

**5300**

PARTECIPANTI

## PEOPLE

INCREASE IN REMOTE WORKING TIME TO

**50%**

OF TOTAL WORKING HOURS



PROVISION OF

**MEAL VOUCHERS**



FOR EACH WORKING DAY, INCLUDING DAYS WORKED REMOTELY



# Being a Benefit Company

In January 2024, ZPC became a **Benefit Company**. This decision is grounded in the need to **formalise** and embed its **commitment** to a **responsible, transparent and sustainable business model**, capable of generating not only economic value but also social and environmental value.

Operating as a Benefit Company strengthens the alignment between:

- the services provided;
- the company's values;
- the impact generated on people, the local community and the environment.



In 2025, ZPC joined **Assobenefit**, the Italian National Association for Benefit Companies. In this context, it is worth noting the participation of Nicola Gelder, Founding Partner and Impact Manager of ZPC, in the 6th National Benefit Company Day, held in Milan on 20 May 2025.

## Common Benefit purposes



### Environment

We promote activities that seek to reduce the environmental impacts of our operations through constant dialogue with our supply chain, ensuring common aims and greater effectiveness.



### Society

We promote projects that enable everyone who works with us to contribute to society through voluntary work and social inclusion, sharing locations and resources with local associations.



### Governance

We are committed to compliance with the toughest requirements for transparency and accountability to stakeholders, particularly in relation to contracts, and disseminate the Benefit Model throughout the territory and within our community.

# 02 Common Benefit Activities



## Environmental Area

### Internal Environmental Policies: From Strategy to Daily Practices

During 2025, ZPC strengthened its **environmental commitment** by introducing dedicated **internal policies** designed to make environmental best practices structured, shared and measurable, in line with its role as a Benefit Company.

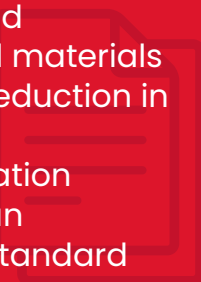
#### Separate waste collection

- Clear definition of waste disposal procedures within offices
- Proper management of specific and hazardous waste streams
- Direct involvement of all employees



#### Paper-free approach

- Digitalisation of processes and informational materials
- Progressive reduction in paper usage
- Dematerialisation adopted as an operational standard



## Plastic-free approach

- Elimination of single-use plastic in offices and during events
- Use of reusable or compostable materials
- Promotion of responsible and circular behaviours

## Energy efficiency

- Guidelines for the efficient use of heating, cooling and lighting systems
- Best practices for the use of electronic equipment
- Ongoing awareness-raising and monitoring of energy consumption

The environmental policies introduced in 2025 contribute to reducing the impact of the company's activities and to promoting a culture of sustainability integrated into ZPC's daily practices.



## Digitalisation and reduction of paper use

In 2025, ZPC continued and consolidated the **digitalisation of communication materials and internal processes**, with the aim of structurally reducing paper consumption and promoting lower-impact operational practices.

A first significant change concerns **business cards**. Starting from 2024, ZPC has exclusively adopted **digital business cards**, completely eliminating printing costs and incurring only a limited cost for managing digital tools, amounting to €78.44 in 2025. During 2025, digital business cards recorded 167 views, confirming their effective use as an alternative to printed versions.

Similarly, in 2025 ZPC significantly **reduced the use of printed brochures**, moving from an annual average of 800 brochures printed in 2024 to 200 in 2025, thanks to the progressive replacement of printed materials with digital, interactive brochures. This reduction made it possible to significantly limit the production of paper materials, while maintaining effective communication with clients and stakeholders.

The **dematerialisation** process also extended to **internal operational activities**. In 2025, the number of **office printouts** decreased to 17,976, compared to 18,937 in 2024, resulting in a reduction of 961 printouts on an annual basis. This figure highlights the combined effect of adopting digital tools and promoting **internal best practices** aimed at **limiting unnecessary printing**.

Overall, in 2025 digitalisation led to a tangible **reduction in paper usage and printing**, confirming ZPC's transition towards lower environmental impact operational practices.

### Brochure

- Printed brochures in 2024: 800
- Printed brochures in 2025: 200
- Reduction: -600 brochures

### Office printouts

- Office printouts in 2024: 18,937
- Office printouts in 2025: 17,976
- Reduction: -961 printouts

### Business cards

- Printed business cards: 0
- Digital business cards: 22
- Cost of digital business cards (2025): €78.44
- Digital business card views (2025): 167

## Sustainable Mobility

With regard to corporate mobility, in 2025 ZPC confirmed and strengthened its commitment to low-impact solutions, continuing its path towards the progressive reduction of emissions related to business travel.

Following the purchase of an electric company car in 2024, in 2025 the company expanded its fleet with a **hybrid vehicle**, supporting a gradual transition towards more sustainable mobility solutions aligned with operational needs.

To support this transition, in 2025 ZPC also installed an **electric vehicle charging station powered** by low-impact green energy certified by EKOenergy, making the use of electric vehicles more efficient and accessible and strengthening the integration between sustainable mobility and corporate infrastructure.

COMPANY FLEET	2024	2025
Number of vehicles	2	3
Number of electric vehicles	1	1
Number of hybrid vehicles	1	2
Number of petrol/diesel/LPG vehicles	0	0

## Energy from renewable sources

In 2025, ZPC continued to use electricity generated from renewable sources, maintaining its use of EKOenergy-certified energy.

The continuity of this indicator demonstrates the company's commitment to making **sustainable energy** procurement a structural element, fully integrated into its operating model.



The use of certified renewable energy, combined with the installation of an electric vehicle charging station, contributes to **reducing** the overall **environmental impact** of the company's activities and strengthens the alignment between energy choices, sustainable mobility and common benefit objectives.

## Awareness and communication on environmental and ESG topics

In 2025, ZPC significantly strengthened its **communication** and **awareness-raising activities** on **environmental and ESG topics**, recognising the strategic importance of promoting a culture of sustainability among clients, partners and stakeholders.

Compared to 2024, a notable increase in outreach content was recorded:

- newsletters and LinkedIn posts on ESG and sustainability topics increased from 28 in 2024 to 34 in 2025;
- the average monthly number of newsletters on these topics rose from 2 to 2.8.

These figures highlight the transition from an occasional approach to a structured and continuous communication strategy, aimed at strengthening awareness of sustainability issues and promoting responsible behaviour across the value chain.

COMMUNICATION TITLE	DATE
Packaging and Packaging Waste Regulation published	22/01/2025
Ecodesign Regulation: progress in the adoption of implementing acts	30/01/2025
Voluntary environmental labelling in France: obligation to disclose "environmental cost" introduced	20/02/2025
PFAS: new bans introduced in France	21/02/2025
CBAM: European Commission proposes new simplifications	27/02/2025
"Omnibus" Package: proposed simplifications to the CSRD and CSDDD	27/02/2025
Training course "Sustainability and environmental claims in the textile sector: how to avoid greenwashing"	07/03/2025
Provisional agreement on the revision of the Waste Framework Directive: key developments in textile EPR	20/03/2025
ZPC at the FESI conference on European sustainability policies and their impact on the sporting goods industry	21/03/2025
CBAM updates: how to become an authorised declarant	25/03/2025
France's anti fast-fashion bill progresses: Senate vote scheduled for June	09/04/2025

COMMUNICATION TITLE	DATE
Work resumes on the establishment of an EPR system for textiles in Italy	11/04/2025
Ecodesign Regulation (ESPR): first European Commission Work Plan published	17/04/2025
Deforestation Regulation: measures adopted to simplify implementation	18/04/2025
Omnibus Package: "Stop the clock" delays deadlines for Sustainability Reporting and Sustainability Due Diligence	18/04/2025
EUDR: list of countries, or parts thereof, at low or high risk of deforestation published	23/05/2025
CBAM: provisional agreement reached on simplification and strengthening of the mechanism	20/06/2025
EcoVadis sustainability assessment: ZPC awarded Silver Medal	24/06/2025
France and PFAS restrictions: draft implementing decree published	28/08/2025
France: environmental cost labelling for textiles to come into force on 1 October 2025	16/09/2025
EU Waste Directive: EPR obligations introduced for textile producers	18/09/2025
Webinar "Preparing for the Regulation on deforestation and forest degradation: due diligence obligations for companies"	19/09/2025
EUDR: possible further postponement of application	25/09/2025
ZPC initiatives for biodiversity	01/10/2025
Guardians of Biodiversity: voices, projects and communities in dialogue	06/10/2025
CBAM: EU simplification regulation published	17/10/2025
Important EUDR updates: delay for small and micro-enterprises, six-month grace period for large and medium-sized enterprises, and further simplifications	22/10/2025
Nicola Gelder of ZPC speaker at the "La trama Etica" event at Ecomondo 2025	30/10/2025

COMMUNICATION TITLE	DATE
Green claims and regulatory obligations: are you ready for the change?	07/11/2025
EUDR, EU Council approves negotiation: possible new due diligence rules and delayed application	20/11/2025
CBAM moving towards full implementation: new EU rules for verifiers	28/11/2025
EUDR: provisional agreement reached between European Parliament and Council on revision proposal	05/12/2025
EUDR: operational simplifications and one-year extension of application deadlines	23/12/2025
CBAM: European Commission proposes strengthening the mechanism in the final period	24/12/2025

As part of its **training activities**, ZPC also delivered five **webinars** in 2025 focused on **European sustainability regulations**. Some of these were organised in collaboration with **Assosport** – the Italian National Association of Sporting Goods Manufacturers, of which ZPC’s Founding Partner and Impact Manager, **Nicola Gelder**, serves as **Vice-President** – and **FESI** (Federation of the European Sporting Goods Industry). These webinars attracted a total of over 400 participants.

TOPIC	DATE	PARTICIPANTS
Navigating the challenges of EPR labelling & packaging requirements	04/03/2025	70
Chemical compliance Update in the EU: the impact of PFAS restrictions on sporting goods companies	20/03/2025	34
Clarifying and simplifying sustainability rules: building effective policies for the European Sporting Goods Industry	20/03/2025	100
Preparing for the Deforestation and Forest Degradation Regulation: Due Diligence obligations for sporting goods manufacturers	25/09/2025	15
Preparing for the Deforestation and Forest Degradation Regulation: Due Diligence obligations for companies	30/09/2025	189

ZPC also provides **news and updates** on **European sustainability regulations** to **Assosport**, which in turn publishes them on its website and circulates them to its members via newsletter, indicating that the content is prepared by ZPC – Benefit Company, in its capacity as a partner of Assosport.

Below are the news items produced by ZPC and disseminated by Assosport.

TITLE	DATE
EU: New tools for a safe and sustainable E-Commerce – Rules on safety, environment, and online product compliance	19/02/2025
France: new Decree requires textile producers to declare environmental cost	20/02/2025
Proposals for simplifications in sustainability with the “Omnibus” Package	28/02/2025
Provisional Agreement on the Reform of the Waste Framework Directive: key developments in Textile EPR	20/03/2025
France regulates Fast Fashion	12/06/2025
PFAS Regulations in France: Tris Notification	26/08/2025
European Regulations: where do we stand?	13/11/2025
EUDR: European Parliament supports the amendment proposal	27/11/2025

## ZPC for biodiversity

During 2025, ZPC launched a new **environmental initiative** focused on **biodiversity protection**, in line with its identity as a Benefit Company and its objective of generating value for the local community.

The first step in this journey was the installation of **four company beehives** in the park of Villa Becelli-Poggi, located in Rivoli Veronese, home to the ZPC Academy & Events. The beehives, adopted by ZPC as part of a natural and sustainable beekeeping project, were installed in September 2025 in collaboration with **Hybla.co**, a local organisation based in the Verona area that promotes beekeeping as a tool for biodiversity protection. The project was selected by the ZPC team through a vote among four different proposals.

The initiative **actively involved the ZPC team** in a team-building day with a strong environmental focus. During the event, employees had the opportunity to deepen their understanding of the fundamental role of bees in the ecosystem and to take part in preparing the areas designated for the hives. This activity also forms part of the company's corporate **volunteering initiatives**, with a total of 44 hours dedicated, involving 20 employees and 2 directors, for an average of 2 hours per participant.

During the team-building event, the following guests were also invited to share their experiences:

- two representatives from the **social cooperative Agespha**, which has been responsible for maintaining the green areas of Villa Becelli-Poggi since 2024 as part of the "Linea Verde Agespha" project, combining environmental enhancement with social inclusion by employing people with disabilities in gardening activities;
- **Vanessa Vinciguerra**, a visually impaired professional, who shared the challenges – and the prejudices – faced daily by people living with this type of disability, both in the workplace and in everyday life, with the aim of fostering genuine, prejudice-free and mindful interactions.





Meeting with the Social Cooperative Agespha



A moment from the meeting with Vanessa Vinciguerra

To further strengthen its commitment in this area, in October 2025 ZPC also organised and promoted the public initiative **“Guardians of Biodiversity: voices, projects and communities in dialogue”**, a free event open to the local community, conceived as an opportunity for discussion and awareness-raising on environmental issues.

The event brought together local institutions, professionals, agricultural businesses and third-sector organisations, with the aim of promoting knowledge, awareness and shared responsibility in environmental protection.



**CUSTODI DI BIODIVERSITÀ**

**VOCI, PROGETTI E COMUNITÀ IN DIALOGO**

**SABATO 11 OTTOBRE 2025**  
dalle 11.00 alle 13.00  
presso **VILLA BECELLI POGGI**  
Loc. Valdoneghe - Rivoli Veronese

**INTERVENTI**

**IL BALDO, PATRIMONIO DELL'UNESCO**  
Giuliana Zocca, sindaco di Rivoli Veronese

**APICOLTURA NATURALE: VANTAGGI PER L'ECOSISTEMA**  
Michele Gallimberti, apicoltore - Hybla

**BIODIVERSITÀ E CURA DEL VERDE COME OPPORTUNITÀ: UN PROGETTO DI INCLUSIONE**  
Pietro Perini, agronomo - Elisa Martini, vicepresidente Soc. Coop. Agespha

**VIGNA E SOVESCI, ESPERIENZA PLURIENNALE ALLE FRAGHE**  
Matilde Poggi - azienda agricola Le Fraghe

**EVENTO A INGRESSO LIBERO - SEGUIRÀ APERITIVO**  
Info: ZPC SRL Società Benefit - [info@zpcsr.com](mailto:info@zpcsr.com)

Con il patrocinio di **Comune di Rivoli Veronese**  
Con il sostegno di **ZPC**

**BCC VALPOLICELLA BENACO**  
BENEFICIO BCC-ROMA



The beehives adopted by ZPC are **regularly monitored** by Hybla.co’s manager, Michele Gallimberti, who, during site inspections, has confirmed the good health of the colonies and the successful adaptation of the bees.

The approach adopted by Hybla.co, in line with the principles of **natural beekeeping** promoted by the World Biodiversity Association, prioritises the use of local bee species, biological management methods and a balance between environmental, economic and social sustainability, avoiding intensive production practices.

Through this project, ZPC takes a small but meaningful step in its biodiversity journey, demonstrating how concrete, participatory and locally rooted actions can generate lasting environmental and social impact.

## Summary of 2025 Activities and Objectives for 2026–2027

STATUTORY OBJECTIVE	2025 ACTIVITIES	ACHIEVEMENT % (2025)	2026–2027 OBJECTIVES
<b>Supplier selection through vendor rating, prioritising those that demonstrate alignment with common social, environmental and governance objectives</b>	<ul style="list-style-type: none"> <li>Development of a supplier selection model including the following criteria:               <ul style="list-style-type: none"> <li>- Adoption of a corporate Code of Ethics</li> <li>- Being a Benefit Company</li> <li>- Sustainability certifications (general)</li> <li>- UNI/PdR 125:2022 certification</li> </ul> </li> </ul>	100%	<ul style="list-style-type: none"> <li>Increase the number of suppliers meeting at least two of these four criteria</li> <li>Raise supplier awareness on these topics through targeted communications</li> </ul>
<b>Adoption of measures aimed at reducing environmental impact and promoting their dissemination and awareness both internally and externally</b>	<ul style="list-style-type: none"> <li>Introduction of a paper-free internal policy</li> </ul>	100%	<ul style="list-style-type: none"> <li>Create a visual pathway within the office focusing on:               <ul style="list-style-type: none"> <li>- sustainability</li> <li>- energy efficiency</li> <li>- waste management</li> </ul>               promoting best practices through stickers or small posters displayed across different areas of the office             </li> </ul>
	<ul style="list-style-type: none"> <li>Introduction of a plastic-free internal policy</li> </ul>	100%	
	<ul style="list-style-type: none"> <li>Introduction of an internal energy-saving policy</li> </ul>	100%	
	<ul style="list-style-type: none"> <li>Development of guidelines on proper waste separation in line with municipal regulations</li> </ul>	100%	
	<ul style="list-style-type: none"> <li>Transition to the use of compostable coffee capsules</li> </ul>	38%	<ul style="list-style-type: none"> <li>Achieve exclusive use of compostable capsules</li> </ul>

STATUTORY OBJECTIVE	2025 ACTIVITIES	ACHIEVEMENT % (2025)	2026–2027 OBJECTIVES
<b>Adoption of measures aimed at reducing environmental impact and promoting their dissemination and awareness both internally and externally</b>	<ul style="list-style-type: none"> <li>Purchase and distribution to employees of “sustainable”, high-quality backpacks for commuting between home and office (remote working), sourced from a globally recognised supplier committed to environmental and social responsibility</li> </ul>	100%	<ul style="list-style-type: none"> <li>Continue offering this type of backpack to future new hires</li> </ul>
	<ul style="list-style-type: none"> <li>Provision of low environmental impact water bottles to employees, produced by a supplier known for transparency and environmental commitment, along with the installation of a water purification system in the office</li> </ul>	100%	<ul style="list-style-type: none"> <li>Continue the initiative by maintaining the water purifier and providing sustainable bottles to new hires</li> </ul>
	<ul style="list-style-type: none"> <li>Purchase of a new hybrid company car to ensure lower emissions during business travel</li> </ul>	100%	<ul style="list-style-type: none"> <li>Continue using hybrid/electric vehicles for business travel</li> </ul>
	<ul style="list-style-type: none"> <li>Renewal of EcoVadis certification</li> </ul>	100%	<ul style="list-style-type: none"> <li>Continue renewing the certification, implementing new actions in terms of environmental impact, energy efficiency, social commitment and employee wellbeing, with the aim of achieving progressively higher scores</li> </ul>
	<ul style="list-style-type: none"> <li>Dissemination of information on sustainability topics through news updates, newsletters and posts on the company’s LinkedIn page</li> </ul>	100%	<ul style="list-style-type: none"> <li>Continue along this path</li> </ul>
	<ul style="list-style-type: none"> <li>Training provided to employees on environmental, social and governance topics for a total of 50 hours</li> </ul>	100%	<ul style="list-style-type: none"> <li>Increase the number of training hours delivered and/or the number of employees involved</li> </ul>
	<ul style="list-style-type: none"> <li>Digitalisation of corporate brochures</li> </ul>	100%	<ul style="list-style-type: none"> <li>Achieve exclusive use of digital brochures</li> </ul>
	<ul style="list-style-type: none"> <li>Digitalisation of corporate business cards</li> </ul>	100%	<ul style="list-style-type: none"> <li>Continue the initiative by creating digital business cards also for future new hires</li> </ul>
	<ul style="list-style-type: none"> <li>Adoption and installation of four company beehives in the park of Villa Becelli Poggi</li> </ul>	100%	<ul style="list-style-type: none"> <li>Continue the initiative</li> <li>Periodically inform stakeholders about the activity to promote awareness</li> <li>Install bee hotels for wild pollinators</li> </ul>
	<ul style="list-style-type: none"> <li>Organisation of a public event on biodiversity-related topics</li> </ul>	100%	<ul style="list-style-type: none"> <li>Organise (or take part in) at least one annual event related to environmental protection or biodiversity</li> </ul>
<ul style="list-style-type: none"> <li>Exclusive use of EKOenergy-certified green electricity for the office and for the charging wallbox of the company electric vehicle</li> </ul>	100%	<ul style="list-style-type: none"> <li>Continue using exclusively certified green electricity</li> </ul>	

## Social Area

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### People at ZPC

The **Learning Organisation model** adopted by ZPC since the end of 2020 is characterised by placing **people at the centre of the company's development**. ZPC has introduced a **horizontal organisational structure** rather than a hierarchical one, based on the concept of **shared leadership**, inspired by the servant leadership model, and **distributed entrepreneurship**. This has resulted in an organisation that relies on the **autonomy, responsibility, integrity, motivation and team spirit** of all employees.

A key element of the Learning Organisation at ZPC is **talent development**, achieved through training aimed at enhancing employees' technical-specialist skills and developing their soft skills, which are essential in client relationships. The objective is to support employees in striving for excellence, based on a vision that considers client satisfaction – and therefore reputation – as a fundamental asset for achieving the organisation's goals.



In 2025, ZPC maintained a solid and slightly growing **workforce**, with **22 employees**, compared to 21 in 2024.

The gender composition continues to be characterised by a predominance of **female employees**, accounting for 68%, while showing a rebalancing compared to 2024, when the female share stood at 81%, with a higher representation of **male employees**.

With regard to contractual arrangements, all employees are hired on **permanent contracts**. A slight reduction in full-time positions is offset by an increase in part-time contracts, confirming the company's focus on more **flexible organisational models** and on promoting **work-life balance**. The number of apprentices remains unchanged at 3, reflecting the company's continued commitment to training and professional development pathways.

Finally, the **average age** stands at **38**, slightly up from 37 in 2024, while the average length of service remains broadly stable, highlighting a balance between organisational continuity, experience retention and workforce renewal.

KPIs	2024	2025
Number of employees	21	22
Number of new hires during the year	4	1
Number of female employees	17	15
Number of male employees	4	7
Percentage of female employees	81%	68%
Percentage of male employees	19%	32%
Number of full-time permanent employees	17	16
Number of part-time permanent employees	1	3
Number of apprentices	3	3
Average age of employees	37	38
Average length of service	4,2	4



## Remote Working

In 2025, ZPC continued and strengthened the use of **remote working** as a **structured organisational model, increasing** the maximum share of activities that can be carried out remotely to **50%** (up from 40% in 2024). This increase is reflected in the total number of annual hours worked under this arrangement, which reached 15,436, compared to 14,000 hours recorded in 2024.

The average annual hours per employee stood at 702, compared to 700 hours in 2024, confirming overall stability in the intensity of use at an individual level.

During 2025, the average annual hours amounted to 714 for full-time employees and 623 for part-time employees, reflecting a distribution consistent with the different contractual arrangements.

Overall, the data confirm the consolidation of this organisational model as a **flexible tool** supporting **work organisation** and **work-life balance**.

KPIs	2024	2025
Total annual remote working hours	14.000	15.436
Average annual remote working hours per employee	700	702
Average annual remote working hours per full-time employee	700	714
Average annual remote working hours per part-time employee	0	623

## Remuneration and Gender Pay Gap

In 2025, the average **gender pay gap** within the company stood at **3.3%**. As part of its commitment to promoting fairness and equal opportunities, the organisation has set a **target for 2026 to reduce the gap by one percentage point**, through the periodic monitoring of remuneration dynamics and the adoption of transparent, objective-based compensation policies.

The figure recorded in 2025 remains limited compared to key benchmarks. According to the most recent Eurostat data, the average gender pay gap in the European Union is around 12%, while in Italy it is estimated to range between 2% and 5%, depending on the calculation methodology and scope considered.

In this context, the company's result reflects a lower pay gap than the reference averages. The reduction target set for 2026 forms part of the organisation's continuous improvement journey aimed at ensuring pay equity, transparency and the recognition of skills regardless of gender.



## Employee Welfare

As of June 2025, ZPC extended **meal vouchers** to include days worked **remotely**; previously, they were granted only for on-site work.

As in previous years, the company continues to provide employees with **health insurance coverage**.

## Training

Employee training is one of the **core pillars** of ZPC. In 2025, a total of **472 training hours** were delivered to 22 employees and the 2 founding partners.

As part of strengthening its commitment to **environmental topics**, the number of training hours dedicated to these areas increased significantly, rising from 26 hours delivered in 2024 to 58 in 2025.

At the same time, the number of employees involved in these training programmes also increased, from 6 to 10, confirming a broader internal dissemination of environmental-related competencies.

With regard to **Benefit Company training**, a total of 16 hours were delivered to two employees.

KPIs	2024	2025
General training hours	357,5	472
Number of employees participating in training	21	24
Training hours on environmental topics	26	58
Number of employees participating in environmental training	6	10
Training hours on Benefit Company topics	n/a	16
Number of employees participating in Benefit Company training	n/a	2

## Events

During 2025, ZPC continued its commitment to enhancing the **human and relational value** of its **corporate spaces**, as outlined among its objectives as a Benefit Company, actively contributing to the **cultural vitality** of the local community. A significant step in this direction was the strengthening of the **social role** of **Villa Becelli-Poggi**, home to the ZPC Academy & Events, which was made available **free of charge** for two **public events**:

- **“Custodi di Biodiversità: voci, progetti e comunità in dialogo”** (*Guardians of Biodiversity: voices, projects and communities in dialogue*), an opportunity for discussion and awareness-raising on environmental issues. The event brought together local institutions, professionals, agricultural businesses and third-sector organisations, with the aim of promoting knowledge, awareness and shared responsibility in environmental protection (see p. 25);
- **“Rispetto in ogni parola”** (*Respect in Every Word*), an event organised on the occasion of the International Day for the Elimination of Violence against Women, aimed at children and their families, with the objective of promoting respect and preventing violence against women.

With the **active participation** of **institutions**, **local associations** and **citizens**, these events contributed to fostering dialogue and inclusion, while supporting initiatives of shared interest. In line with ZPC’s commitment as a Benefit Company, these initiatives reflect the organisation’s approach to sharing corporate resources with the local community, enhancing its spaces as places for connection and collective growth.



In 2025, **two events** were held at the villa, an increase compared to 2024, when one event was organised. At the same time, the **number of associations** involved rose from 2 in 2024 to **6** in 2025, indicating **growing interest** from local organisations in using the company’s spaces.

Another significant aspect concerns ZPC’s **financial commitment** to sharing the venue. In 2025, the company incurred a total cost of €14,773, compared to a rental value of €6,000 per event for the villa spaces. This investment, which increased significantly compared to €6,000 in 2024, highlights the strengthening of the company’s commitment to the community and the growing recognition of its corporate spaces as a resource for civil society.

KPIs	2024	2025
Number of events held in company premises	1	2
Total number of associations involved during the year	2	6
Total amount (€) incurred by ZPC for event organisation	6.000	14.773

### Corporate volunteering

In 2025, four corporate volunteering project proposals were presented to the team, which selected—through a voting process—a **biodiversity-related initiative**. The project involved the adoption of four beehives and their installation in the park of Villa Becelli-Poggi, home to the ZPC Academy & Events, in collaboration with Hybla.co, as part of a sustainable urban beekeeping project (see pp. 24–25).

A total of **20 employees** and **2 directors** were involved in the initiative, contributing an overall total of **44 hours**.

KPIs	2024	2025
Number of activities carried out	n/a	1
Total hours dedicated	n/a	44
Number of employees involved	n/a	20
Number of directors involved	n/a	2

## Sponsorships

Also in 2025, as in 2024, ZPC chose to sponsor the **Verona Piano Festival**, a piano festival held in cultural and artistic venues across Verona and its surrounding area, organised by the Associazione Musicale Liszt 2011, with a contribution of €1,000.

KPIs	2024	2025
Total amount (€) spent by ZPC on event sponsorships	1.000	1.000

## Donations

During 2025, ZPC made **charitable donations** to three different organisations operating both locally in the Verona area and at national level.

Specifically, donations were made to:

- **Fondazione Famiglie per la Famiglia**, which is active in the Verona area in promoting various projects and cultural initiatives focused on families, including Casa di Deborah, an intergenerational community centre for adolescents, young people and adults located near ZPC's headquarters;
- **ABEO (Associazione Bambino Emopatico e Oncologico)**, an organisation dedicated to supporting young patients and their families;
- **Fondazione AIRC per la Ricerca sul Cancro ETS** (Italian Foundation for Cancer Research).

KPIs	2024	2025
Total amount (€) donated to non-profit organisations (NGOs/NPOs)	1.310	3.112
Number of organisations supported	1	3

## Summary of 2025 activities 2025 and objectives for the 2026–2027 Biennium

STATUTORY OBJECTIVE	2025 ACTIVITIES	ACHIEVEMENT % (2025)	2026–2027 OBJECTIVES
<b>Enhancing the human and relational value of company spaces by sharing them with civil society organisations</b>	<ul style="list-style-type: none"> <li>Free use of the company premises at Villa Becelli-Poggi made available to local organisations for two public events (“Guardians of Biodiversity: voices, projects and communities in dialogue” and “Respect in Every Word”)</li> </ul>	100%	<ul style="list-style-type: none"> <li>Increase the number of associations or public entities using the villa spaces</li> </ul>
<b>Corporate volunteering activities carried out during working hours by partners and employees</b>	<ul style="list-style-type: none"> <li>Volunteering activity carried out by employees and two Board members for the installation of company beehives at Villa Becelli-Poggi (2 hours per employee, for a total of 44 hours)</li> </ul>	100%	<ul style="list-style-type: none"> <li>Continue the initiative, introducing new activities selected from proposals put forward by employees</li> </ul>
<b>Addressing local community needs through strategic philanthropy and supporting employees through work–life balance initiatives</b>	<ul style="list-style-type: none"> <li>Donations to two local organisations (ABEO and Fondazione Famiglie per la Famiglia) and one national organisation supporting cancer research (AIRC)</li> </ul>	100%	<ul style="list-style-type: none"> <li>Increase or diversify the number of beneficiary organisations</li> <li>Support a long-term project with a local organisation with a commitment of at least 2–3 years</li> </ul>
	<ul style="list-style-type: none"> <li>Sponsorship of a concert event (Verona Piano Festival, organised by Associazione Musicale Liszt 2011)</li> </ul>	100%	<ul style="list-style-type: none"> <li>Sponsor at least one cultural event per year</li> </ul>
	<ul style="list-style-type: none"> <li>Increase in the share of working time carried out remotely, from 40% to 50% of total working time for all employees</li> </ul>	100%	<ul style="list-style-type: none"> <li>Maintain remote working arrangements in the coming years</li> </ul>
	<ul style="list-style-type: none"> <li>Extension of meal vouchers to cover days worked remotely</li> </ul>	100%	<ul style="list-style-type: none"> <li>Increase the value of meal vouchers from €8 to €10 per unit</li> </ul>

## Governance area

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### Suppliers and responsible supply chain

During 2025, ZPC continued to pursue its statutory objective of promoting a **responsible supply chain** by applying **structured criteria** for the selection, management and monitoring of suppliers, with particular attention to fairness, reliability and alignment with sustainability values.

From a quantitative perspective, in 2025 ZPC engaged with 226 suppliers, compared to 225 in 2024, confirming the stability of the supply chain and the continuity of business relationships. The geographical composition of suppliers in 2025 shows a predominance of domestic partners, with:

- 167 Italian suppliers,
- 27 EU suppliers,
- 32 non-EU suppliers.

In 2025, 835 supplier invoices were processed, compared to 700 in 2024. Despite this increase, the number of **payment reminders received** decreased from 10 in 2024 to 8 in 2025, reflecting the company's focus on **fair** and **timely payment practices**.

In 2025, ZPC also worked with 11 external consultants, compared to 10 in 2024, confirming its reliance on specialised expertise selected on the basis of reliability and professionalism.

The slight decrease in the number of suppliers classified as **Benefit Companies** (from 4 in 2024 to 3 in 2025) was subject to internal assessment and is not interpreted as a reduction in ESG commitment. On the contrary, it reinforced the awareness of the need to move beyond a purely quantitative approach, guiding future efforts towards the adoption of more structured and measurable vendor rating criteria, already in place and applicable to a broader range of suppliers.

Overall, the 2025 data highlight an approach focused not on indiscriminate expansion of the supply chain, but on the qualitative consolidation of supplier relationships, laying the foundations for the development, in the 2026–2027 biennium, of an increasingly explicit and measurable supplier evaluation system in environmental, social and governance terms.

KPIs	2024	2025
Number of suppliers engaged	225	226
Number of Italian suppliers engaged	172	167
Number of EU suppliers engaged	26	27
Number of non-EU suppliers engaged	27	32
Number of "Benefit Company" suppliers engaged	4	3
Number of supplier invoices received (all types)	700	835
Number of external consultants engaged	10	11
Number of payment reminders received from suppliers	10	8
Percentage of payments made within invoice due dates	98%	99%

## Clients and shared value creation

During 2025, ZPC continued to support a significant and diverse client base, strengthening its role as a reliable partner in international trade while further enhancing its focus on the quality of relationships and the sharing of values inherent to a Benefit Company.

Between 1 January and 31 December 2025, ZPC engaged with a total of 328 clients, compared to 350 in 2024.

The client base served in 2025 consisted predominantly of **Italian clients**, totalling 312, confirming the company's strong local roots and its role as a key reference in the domestic market. The number of **European Union clients** remained stable at 3 in both 2024 and 2025, while the number of **non-EU clients** increased significantly, rising from 4 in 2024 to 13 in 2025. This reflects the growing international reach of ZPC's activities and its enhanced ability to support companies in complex regulatory environments and non-European markets.

Particularly relevant, in line with the company's path as a Benefit Company, is the increase in the number of clients also qualifying as **"Benefit Companies"**, which rose from 3 in 2024 to 7 in 2025. Although still limited in absolute terms, this figure indicates a progressive alignment of values with part of the client base, which is increasingly focused on integrating sustainability, social responsibility and governance into its business models.

Overall, the 2025 data confirm ZPC's approach as being oriented not towards purely quantitative growth, but towards **building long-term, conscious relationships** aligned with corporate values and capable of generating shared value in the medium to long term.

KPIs	2024	2025
Total number of clients served (all types)	350	328
Number of Italian clients served	343	312
Number of EU clients served	3	3
Number of non-EU clients served	4	13
Number of clients identified as "Benefit Companies"	3	7

## Summary of 2025 activities and objectives for the 2026–2027 Biennium

STATUTORY OBJECTIVE	2025 ACTIVITIES	ACHIEVEMENT % (2025)	2026–2027 OBJECTIVES
<b>Ensuring the highest standards of transparency and accountability towards primary and secondary stakeholders through external review of the company’s financial dynamics</b>	<ul style="list-style-type: none"> <li>• Not implemented</li> </ul>	<p>0%</p>	<ul style="list-style-type: none"> <li>• Appoint an external auditor</li> </ul>
<b>Ensuring clear and reliable payment conditions for all suppliers, regardless of contractual arrangements</b>	<ul style="list-style-type: none"> <li>• Monitoring of payment reminders issued by suppliers</li> </ul>	<p>100%</p>	<ul style="list-style-type: none"> <li>• Gradually reduce the number of payment reminders</li> </ul>
<b>Promoting awareness of the Benefit Company model</b>	<ul style="list-style-type: none"> <li>• Dissemination of knowledge about the Benefit model to stakeholders through dedicated news updates, newsletters and LinkedIn posts</li> </ul>	<p>100%</p>	<ul style="list-style-type: none"> <li>• Continue the initiative</li> <li>• Take part as a testimonial in local events on this topic</li> </ul>
	<ul style="list-style-type: none"> <li>• Welcome letter for new hires introducing the company’s status as a Benefit Company</li> </ul>	<p>100%</p>	<ul style="list-style-type: none"> <li>• Develop tailored communication for new suppliers</li> </ul>

# 03 Impact Assessment



## Methodology

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This Impact Report complies with the non-financial reporting requirements set out in the legislation governing Benefit Companies, pursuant to and for the purposes of Italian Law No. 208 of 28 December 2015, Article 1, paragraphs 376–384. It provides a description of the specific objectives, methods and actions implemented by the directors in pursuing the common benefit purposes.

The impact assessment was carried out using an external and independent evaluation standard: the *Strumento di Autovalutazione della Buona Impresa* (Good Business Self-Assessment Tool) ([www.labuonaimpresa.it](http://www.labuonaimpresa.it)), promoted by Fondazione Buon Lavoro and designed to support companies in understanding, assessing and reporting their ability to create value through their business activities.

The tool bases its analysis on three fundamental pillars:

- the success of its products or services;
- the creation and organisation of quality employment;
- the creation of economic value.

The report is based on the principle of stakeholder reporting, which identifies the issues that are material for each stakeholder, making their reporting and evaluation essential.

In the following sections, an analytical assessment is provided of the data emerging from the following areas of analysis:

- **Product**
- **Work**
- **Economic Value**

and the scores assigned both internally and externally to the various topics are discussed.

The radar charts presented on the following pages illustrate value creation for each pillar of business activity (Product, Work, Economic Value). The axes represent the elements considered relevant to the company, based on the materiality assessment of the impacts identified. Some elements correspond to the first dimension of the Good Business model (value-creating elements), while others correspond to the second dimension (elements that qualify “good” value creation).

The red line represents the company’s self-assessment, while the brown line shows the average ratings assigned by stakeholders.

Each chart is followed by a table detailing the ratings attributed to each element by the company and by stakeholders.

## Value creation through Product



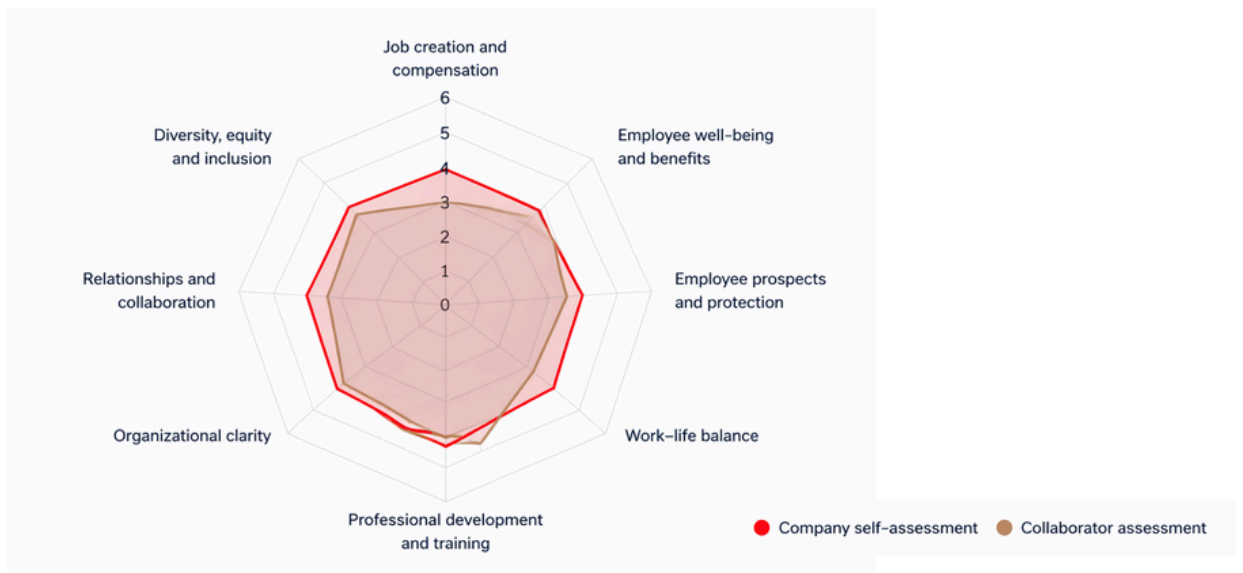
With regard to the “Value Creation through Product” area, across several topics such as end-of-life, product innovation, culture, product quality and customer relationships, the assessments carried out internally and by stakeholders show only limited differences.

The chart presents an overall **balanced profile** across the different dimensions considered. In some areas—specifically those related to product quality, customer relationships and culture—stakeholder ratings exceed the company’s internal self-assessment. The distribution of results highlights a solid foundation, with room for improvement particularly in relation to innovation and accessibility.

The table below illustrates the relationship between the average relevance attributed by stakeholders and the corresponding internal self-assessment conducted by ZPC on the listed topics.

Evaluation area	Self-assessment	Stakeholder average score	Generated impacts
Product quality	4	4.51	Education, information and culture
Quality of customer relationships	4	4.64	Education, information and culture
Contribution to people’s well-being	4	4.12	Education, information and culture
Accessibility and inclusivity	4	3.88	Social progress and innovation
Product innovation	4	3.62	Education, information and culture
Culture	4	4.51	Education, information and culture

## Value creation through Work

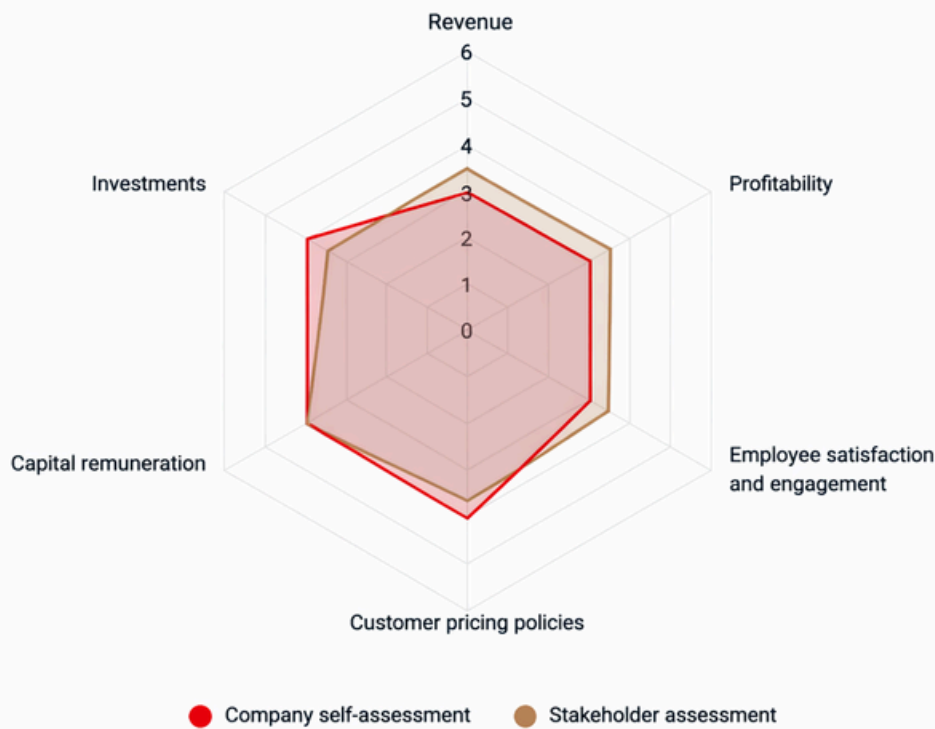


With regard to value creation through work, the company's self-assessment shows higher scores than those assigned by stakeholders in certain areas, including job creation and remuneration, diversity and inclusion, employee prospects and protection, and recognition. Organisational clarity, relationships and collaboration appear broadly aligned, while in the areas of professional development and training, as well as employee welfare and benefits, employee ratings exceed the internal self-assessment.

The table below presents the self-assessment scores alongside the average ratings provided by stakeholders.

Evaluation area	Self-assessment	Stakeholder average score	Generated impacts
Job creation and compensation	4	3.05	<ul style="list-style-type: none"> <li>Social progress and innovation</li> <li>Employee well-being and fulfillment</li> </ul>
Employee well-being and benefits	4	4.29	<ul style="list-style-type: none"> <li>Employee well-being and fulfillment</li> </ul>
Employee prospects and protection	4	3.56	<ul style="list-style-type: none"> <li>Social progress and innovation</li> <li>Employee well-being and fulfillment</li> </ul>
Work-life balance	4	3.30	<ul style="list-style-type: none"> <li>Employee well-being and fulfillment</li> </ul>
Professional development and training	4	4.38	<ul style="list-style-type: none"> <li>Social progress and innovation</li> <li>Education, information and culture</li> <li>Employee well-being and fulfillment</li> </ul>
Organizational clarity	4	3.71	<ul style="list-style-type: none"> <li>Employee well-being and fulfillment</li> </ul>
Relationships and collaboration	4	3.76	<ul style="list-style-type: none"> <li>Employee well-being and fulfillment</li> </ul>
Diversity, equity and inclusion	4	3.38	<ul style="list-style-type: none"> <li>Employee well-being and fulfillment</li> </ul>
Recognition	4	3.68	<ul style="list-style-type: none"> <li>Employee well-being and fulfillment</li> </ul>
Diversity, equity and inclusion	4	3.68	<ul style="list-style-type: none"> <li>Employee well-being and fulfillment</li> </ul>

## Economic value creation



With regard to **economic value creation**, the company's self-assessment shows slightly higher scores (with a difference of less than half a point) than those assigned by stakeholders in areas relating to investment and customer pricing policies. The assessment of return on capital appears broadly aligned, while stakeholder ratings exceed the internal self-assessment for the items "revenue", "profitability" and "sharing with employees".

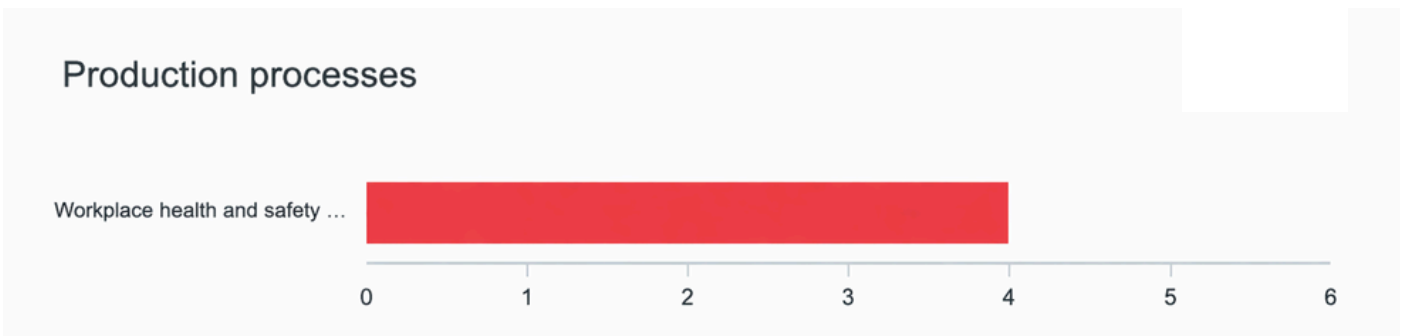
The table below provides a detailed overview of the ratings collected.

Assessment item	Self-assessment	Stakeholder average assessment	Generated impacts
Revenue	3	3.5	
Profitability	3	3.5	
Employee satisfaction and engagement	3	3.4	Worker development, well-being and fulfilment
Customer pricing policies	4	3.66	
Capital remuneration	4	4	
Investments	4	3.5	Company progress and innovation

## Operations sustainability self-assessment

In this section, the detailed results of the questionnaire relating to the sustainable management of operations are presented.

The chart illustrates the assessment results concerning both the company's production processes and supply chain management. In the specific case of ZPC, only the company's perspective is reported, as stakeholders are considered not to have sufficient information to assess these aspects and are therefore not asked to provide their evaluation.



### Operations sustainability

Assessment item	Self-assessment	Generated impacts
Workplace health and safety	4	<ul style="list-style-type: none"> <li>Worker health and safety</li> <li>Individual well-being</li> <li>Human rights</li> <li>Worker development, well-being and fulfillment</li> </ul>

## Governance self-assessment



With regard to the governance self-assessment, ZPC places significant importance on this area, consistently assigning scores equal to or above 4.

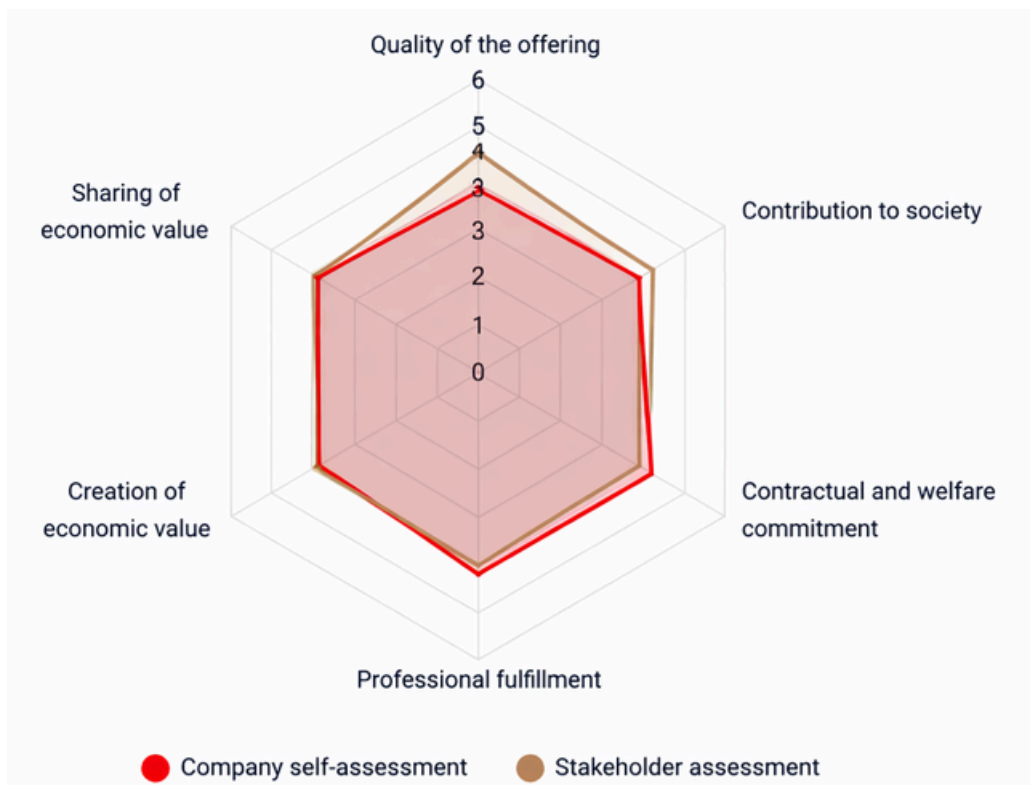
In detail, the highest score was attributed to the binding nature of the commitment. Other areas receiving high ratings include alignment of purpose, management processes and ethical processes.

Furthermore, as a natural consequence of its transformation into a Benefit Company—combined with the company’s inherent orientation towards promoting virtuous practices—additional areas also received high scores, specifically sustainability tools and processes, as well as stakeholder engagement processes and tools.

## Value creation overview

The following chart provides a summary view of value creation across the main pillars of business activity: Product, Work and Economic Value. The first two dimensions of each pillar are represented (value-creating elements and elements that qualify “good” value creation).

The summary score for each dimension (red line for the company, brown line for the relevant stakeholder group) corresponds to the average of the ratings assigned to the individual elements that make up that dimension.



Overall, the two sets of assessments are aligned, with slight differences in the areas of “Quality of the offering” and “Economic value creation”, where stakeholders assign higher scores than the company’s self-assessment, and “Professional fulfillment” and “Contractual commitment and welfare”, where the internal self-assessment is higher than that of stakeholders.

ZPC is committed to continuing to improve its offering and its ESG impacts, with the aim of achieving full alignment between the values shown in the chart in the coming years.

## Continuity of value creation over time



This chart is intended to provide an overall view of a key element of the Good Business model, namely the ability to continue generating value for society over the long term.

It represents the “third dimensions” relating to Product, Work and Economic Value (respectively: continuity of the offering, organisational continuity and economic continuity). In particular, the company’s assessment reflects the level of loyalty of clients, employees and shareholders; the stakeholder assessment, on the other hand, represents the average of responses to questions regarding their willingness to recommend the company to others (purchase recommendations by clients, employer recommendations by employees and investment recommendations by shareholders).

The final vertex represents the overall assessment of operations sustainability, interpreted as a key factor in ensuring the long-term success of the business. In this case as well, the company’s evaluation reflects the strength of relationships with suppliers and business partners, while stakeholder feedback is not collected for this specific aspect.

The chart shows that the “Sustainability of the organisational model” received identical scores from different respondents, with an overall relatively high rating (4 out of 6). This indicates that, in addition to having an organisational model that ZPC considers effective, it is also positively recognised by stakeholders for its ability to generate long-term value.

The same considerations apply to the “Conditions for the sustainability of the offering”, for which stakeholders assigned a slightly higher score than the company.

The “Economic and financial sustainability conditions” are considered equally important by both parties (stakeholders and the company). This reflects the company’s priority of ensuring a solid economic and financial foundation for its development, as well as the recognition of this commitment by its stakeholders.

The final vertex represents the overall assessment of operations sustainability, regarded as a key factor in ensuring the long-term success of the business. In this case as well, the company’s evaluation reflects the strength of its relationships with suppliers and business partners, while no stakeholder assessment is provided for this specific aspect.

## ZPC’s impact on the Sustainable Development Goals




The **SDGs (Sustainable Development Goals)** are the 17 goals for sustainable development defined by the United Nations in 2015 and included in the 2030 Agenda, a global action plan focused on people, the planet and prosperity. The goals address a wide range of issues, including the reduction of inequalities, environmental protection, gender equality and sustainable economic development.

The **2030 Agenda** has been endorsed by 193 countries, including Italy, and is structured around 169 targets and a system of indicators that enable the periodic monitoring of progress at both national and international levels.

The SDGs provide a common reference framework for all organisations, including businesses, offering a structured set of priority areas to be integrated into sustainability strategies.

For companies, contributing to the Sustainable Development Goals fosters stronger stakeholder relationships, greater transparency and a management approach focused on long-term value creation.



CORE BUSINESS		
Education, information and culture ⓘ	✓	
VERY HIGHLY RELEVANT IMPACT		
Company progress and innovation ⓘ	✓	
VERY HIGHLY RELEVANT IMPACT		
Worker development, well-being and fulfillment ⓘ	✓	


















The alignment analysis with the Sustainable Development Goals highlights a direct consistency between ZPC’s core business and **Goal 4: Quality Education**, which is considered the primary reference goal. The consulting activities carried out require a high level of expertise, continuous upskilling and service quality, making employee training and professional development a central priority.

In addition, **Goal 9: Industry, Innovation and Infrastructure** and **Goal 8: Decent Work and Economic Growth** emerge as particularly significant. The former reflects ZPC’s contribution to societal progress through highly informative and innovative services, while the latter is closely linked to the company’s decision to operate as a Benefit Company, promoting a working environment focused on skills development, employee wellbeing and professional fulfilment.

# Objectives for the 2026–2027 Biennium and SDGs

## Environmental Area














2026–2027 OBJECTIVES	RELATED SDGs	RATIONALE
Expand the number of suppliers meeting ESG criteria	   	Integration of sustainability into the supply chain and promotion of responsible partnerships
Raise ESG awareness among suppliers	  	Dissemination of a sustainability culture across the supply chain
Create an internal visual pathway on sustainability	   	Internal awareness and promotion of sustainable behaviours
Exclusive use of compostable capsules	  	Waste reduction and lower environmental impact
Provide sustainable backpacks to new hires	 	Responsible purchasing choices and promotion of sustainable production models
Provide sustainable water bottles and maintain a water purification system	  	Reduction of plastic use and efficient resource consumption
Use hybrid/electric vehicles	  	Emissions reduction and promotion of sustainable mobility
Improve EcoVadis certification performance	   	Strengthening governance and environmental and social performance
Ongoing communication on sustainability topics	  	Stakeholder awareness-raising

2026–2027 OBJECTIVES	RELATED SDGs	RATIONALE
Increase ESG training hours	  	Internal sustainability training
Increase the use of digital brochures	 	Reduction in paper consumption
Digital business cards	 	Dematerialisation
Bee hotels and biodiversity awareness initiatives	  	Ecosystem protection and stakeholder engagement
Annual event on environment/biodiversity	   	Promotion of local environmental protection
Exclusive use of green electricity	  	Energy transition and emissions reduction

## Social Area

2026–2027 OBJECTIVES	RELATED SDGs	RATIONALE
Increase the number of associations or public entities using the villa spaces	 	Enhancing corporate spaces for community use and strengthening local partnerships
Introduce new volunteering activities proposed by employees	  	Active employee engagement and promotion of socially impactful initiatives
Increase or diversify beneficiary organisations	  	Support for a wider range of social organisations and expansion of local impact
Support a long-term project with a local organisation	 	Ongoing support for local initiatives and collaboration with community organisations
Sponsor at least one cultural event per year	 	Promotion of culture and dissemination of knowledge and awareness
Maintain remote working arrangements in the coming years	  	Improved work–life balance and reduced commuting
Increase the value of meal vouchers	 	Enhancement of employees' financial wellbeing and access to adequate nutrition

## Area Governance

2026–2027 OBJECTIVES	RELATED SDGs	RATIONALE
Appoint an external auditor	 	Strengthening transparency and accountability in corporate management
Gradually reduce the number of payment reminders to suppliers	  	Improvement of payment practices and fair supply chain relationships
Continue awareness-raising activities on the Benefit Company model	  	Promotion of a sustainability culture and responsible business model
Participate as a testimonial in local events	  	Sharing best practices and collaboration with local stakeholders
Develop dedicated communication for new suppliers	 	Engaging the supply chain in the company's principles and values



## **ZPC Srl – Società Benefit**

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