

IT'S TIME TO TAKE THE LEAP

NATIVA

Interdependence Report
02022



JULY 02023

Certified



Corporation

IT'S TIME TO TAKE THE LEAP

INTERDEPENDENCE
REPORT
02022

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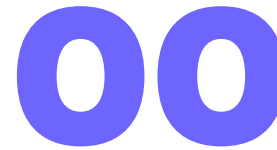
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LETTER FROM THE FOUNDERS

EUROPE, EARTH, MAY 02023

DATES

The dates in NATIVA are codified according to the LongNow system, as YYYYYMMDD. For more information about this, refer to the Methodological Note.

When NATIVA was born, we decided to fix its birthdate in the future: "NATIVA, Est.2023", because we imagined to be guided by a vision of ourselves in the future. Now that we have reached 02023 and, after 10 years of practice, we can say that the tension stays the same.

As human beings we are subject to prejudice: we tend to overestimate that which can happen in a year and underestimate that which can happen in 10 years. A radical change can really only need an instant, at times just a few seconds, and the result is a choice that can be made very quickly. Nevertheless, it is the amount needed to feel ready to make that choice that "dilates" the time itself: one could need 10 years to hone that moment in which one makes a decision and acts. 02022 was exactly this type of "year X": it was another record year for NATIVA, with the highest number of new Natives, of new *Legacy Leaders* and projects, of the *B for Good Leaders Summit* in Rome, of the launch of new branding, of the book "*The Viable (Ad)Venture*", of the CO2alition initiative and of the update of our Company bylaws: we reflected upon it with more understanding of our vocation, putting the changes in economic paradigms at the centre and the evolution of the "human paradigm" with the business at the service of the happiness and well-being of the Natives. We also developed and launched new tools, participated in the most-attended performances in Italy in 02022, the Jova Beach Party, as regenerative designers, for which we created immense murals "UnlockTheChange" in Naples, developed the *Urban models* in the neighbourhoods that host us in Rome and Milan. We recaptured our rhythm with the best *convivia* of all time and started XYZ, our organisational model, that will bring us to the point in space towards which NATIVA is destined in time. It is the point that represents the full fulfilment of our purpose and that which attracts us to it. We then put more intentionality towards the *Legacy Leaders*, tightening the focus on Radicality and Ecosystems. Moreover, we decided to celebrate our results over these 10 years, all together, at the Jova Beach Party, because evolution is also entertainment and recognition of the goals reached.

It is the gratitude and energy of NATIVA, of the Natives and of whoever is a part of our ecosystem.

On the other hand, 02022 marked the acceleration of a series of extremes, tensions and contrasts, that will continue to amplify themselves in the years to come. It was the driest and hottest month recorded in the last 200 years, without snow and water in the rivers, that caused the closure of nuclear heating plants and it transformed the Mediterranean into a powerful generator of hurricanes with the water temperature at a 5 degree increase. It was also a year of war and the reinforcing of tensions between the large Eastern and Western blocks, with trenches and tanks that surprised everyone in this age of drones.

It was the year in which costs and inflation exploded, showing the fragility of the global supply chains and bringing to light the distortions linked to the ESG after the popularity of the financial acronym "*Environment, Social, Governance*" had surpassed that of the perhaps outdated but all told solid "*sustainability*". The year that saw the strongest push towards renewable energies, although the oil industry obtained their highest profits to date.

02022 brought to light the psychological suffering of humanity, ever more disturbed by increasing inequality, a consequence of the mining model, and the acceleration of technology that we continue to struggle with both in understanding and governing. The Edelman Trust Barometer measured that in 02022 the polarisation of our society, fed by algorithms aimed at the maximisation of profits, was the main trend that mined at the roots of trust between people. This growing disequilibrium in the economic, environmental, social, cultural and spiritual sectors generates an extraordinary and indispensable potential energy to realise radical changes. Much like a ball of heated glass can become malleable and assume any shape.

Over the next few years, chaos will continue to increase, and it is here that NATIVA can play its hand. We can be the ones to find or indicate the best path and contribute to give a *better shape* to the chaos, pointing it towards a regenerative direction. Or, perhaps, we must.

For this we have decided to free all of our energies and organise ourselves in such a way as to increase our impact. We are ready to take the leap!



Amsterdam, October 02022, presentation for the launch of B Lab Italy at the B Lab EU Council

CHAPTER 01

NATIVA: USING BUSINESS AS A POSITIVE FORCE



“We exist to accelerate the transition towards a regenerative paradigm”, this is the purpose of NATIVA, that is to say the aim and ambition that drives and guides all of our activities.

01

NATIVA: USING BUSINESS AS A POSITIVE FORCE

OUR PURPOSE

For us, it is of fundamental importance to honour this *purpose*, and to follow it over time we have defined the specific public benefit purposes, “protected” within our Company bylaws, for over 10 years now. These purposes are strictly connected to our vocation, but also in themes that are relevant to our sector and the great challenges that we are called to face with respect to the role that we would like to intentionally assume, that of “*Regenerative Designers*”.

Over the course of the last year, we have developed our model of **materiality analysis** that integrated all of these elements: the purpose and aim, the specific public benefit purposes and the material themes.

These elements are naturally connected among themselves: our **aim** is the beating heart, the lodestar towards which we point all of the commitments and activities of NATIVA, the **specific public benefit purposes** indicate how we intend to follow it in practice, meanwhile the **material themes** represent the challenges and opportunities that can influence our operation and what we would like to intervene on in a focused and intentional way. Our model is the result of many years of work: in 02021 we mainly brought our purpose into focus, defining it with our internal speech through work that involved many people within NATIVA alongside various external stakeholders.

The specific public benefit purposes, were examined in 02022 with the aim of clarifying their meaning further, considering the current needs of NATIVA and the changes in the external context.

In the end we included some of the *Legacy Leaders* with whom we operate through a policy of open and deep listening that we call “*Human Exploration*”, conversations with the aim of creating a real connection with the other speaker, accompanying them in a dialogue of exploration of their being human and what is important for him or her. These conversations were the chance for a discus-

sion about our purpose and on the base principles such as **Radicality**, the concept of **Legacy Leaders** and the construction of models that favour the expression of the entire **Ecosystem** with which we operate.

OUR MATERIALITY

Through the re-elaboration and the consolidation of the results of the activities of *Human Exploration*, it was possible to update and review the material themes of NATIVA and to focus its attention on **18 material themes**, subsequently mapped out in correlation with the specific public benefit purposes.

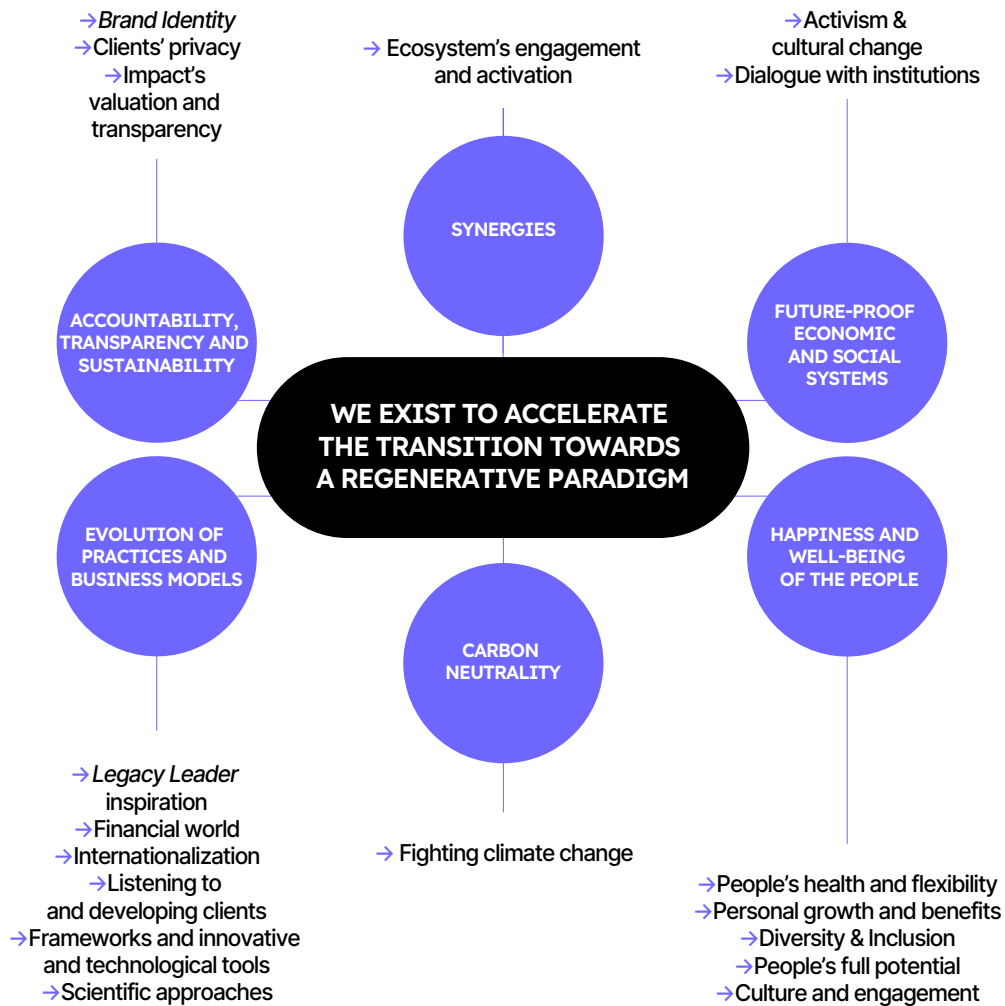
This analysis clearly shows the fundamental importance of dedicating energies, attention and resources to the impact and appreciation of the people who make up NATIVA, the Nativers. Moreover, through these themes, our central role becomes ever clearer in its need to sensitise, inspire, and accelerate the transition towards regenerative paradigms. A role that continues to emerge in our daily activities and in connection with our commitments: in our projects, in our network and synergic development among various partners and companies, in the fulfilment of communication and awareness campaigns, as well as in the dialogue with key actors and institutions in order to bring about the transition towards regenerative paradigms at the centre of public debate. Furthermore, the fact clearly emerges that the themes in question cooperate in a synergy with the fulfilment of the objectives and contribute to the strength and celebration of the *purpose* of NATIVA.

18 MATERIAL THEMES

The list of material themes and their description is represented in the details found in the “GRI-BIA Indicator Table”.

LEGACY LEADER

A *Legacy Leader* is a human being capable not only recognising the urgent need for a change, but one who takes it upon themselves to mark the way, and one who puts people surrounding the shared goal in contact with each other in order to leave the world better than how they found it.



XYZ

At the end of last year, we planned a new model of Governance in support of the fulfilment of our objectives, to organise the subsequent phases of the life of NATIVA. We called this model "XYZ": the name refers to the Cartesian coordinates of a point in three-dimensional space. It is the point in space towards which NATIVA is destined in time. It is the point that represents the full fulfilment of our *purpose* and that which attracts us to it. The **XYZ model**, in the following image is structured in "BOXES" that, despite the name, are environments of open organisation and work. Every Nativer finds their own match with a specific BOX.

LIFE		
FLOW	ACTIVISM	BADASS TOOLS
NATIVA FINANCE	LEGACY	INTERNATIONAL
ODDS	MARKET	CONTINGENCIES
ECOSYSTEM	SCIENCE	BRANDING & POSITIONING

THE NATIVERS

NATIVA is nothing more than a group, a synergy among Natives. We coined a specific term to call ourselves, because we did not find any other words that were significant enough to express our identity. The people who choose to unite with this team are looking for a place where they can be and express all of themselves, without separation from the purpose, one's personal values and those experienced in the workplace. We believe that it should be normal, in any organisation, but we understand that at the moment we still represent an exception to the norm.

In part you are born a Nativer and in part you become one. Little by little as the team expands, we become ever more capable of identifying people who, due to their nature, recognise themselves in the culture of NATIVA. At the same time, we have developed a keen sense of how to make Natives become even more Nativer-like: we curate a constant application of our project principles, we keep our *purpose* in the forefront of our sights like a lodestar and we reinforce shared behaviours among all those who are in line with the expectations that we have for ourselves and our ecosystem has for us. In particular, we cultivate the understanding of **Interdependence**: each Nativer can be and work well in the same measure as they contribute to how others are and work well. When this mechanism is triggered, it feeds itself and creates a human and professional environment that is different, and we hope, substantially better. If this weren't the case, the Natives would be welcome to express their own thoughts to suggest how to right the course.

So NATIVA may prosper and evolve fully following its own objective, it is essential to create conditions so that

NATIVERS

44

JOB GROWTH RATE

29,4%

WOMEN - MEN

59,1%

40,9%

UNDER 30 YEARS OF AGE

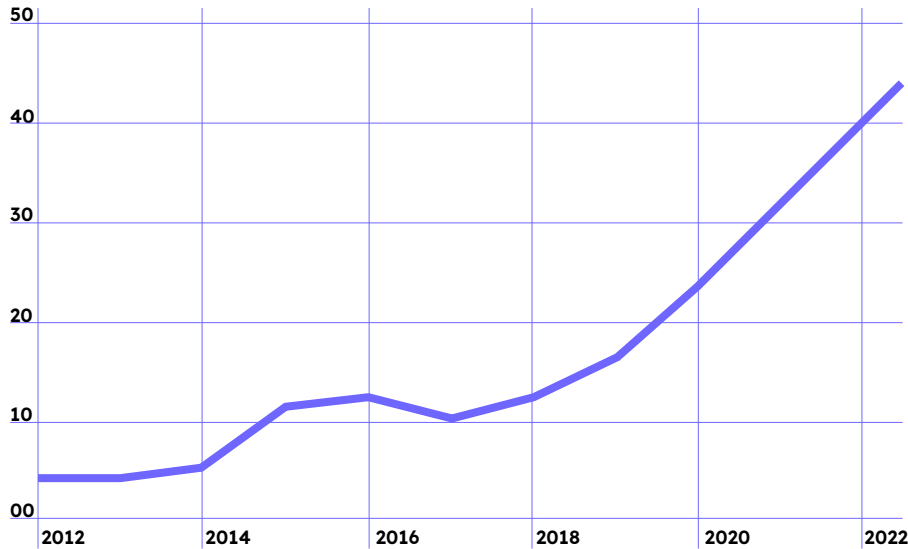
50%

NATIVERS

This number does not take into consideration the part-time resources that take care of the cleaning services and includes the two co-founders, three full-time employees with external VAT numbers, thirty-six employees with a permanent contract and three working by apprenticeship.

each Nativer and the team as a whole can express all of their professional potential, while they improve their well-being and happiness. We are committed to welcoming everyone's peculiarities and we keep them in mind to create an experience that is not just professional, but also of life experience for each person. We keep our minds open because NATIVA is not all that there is: we are just one piece of a large, planetary movement of innovation, with which we commit to always maintaining a lively relationship of **interdependence**.

GROWTH OF THE NATIVERS



IMPACT 02022

This document, according to the terms of the laws on Benefit Corporations, should be called "Impact Report". Years ago we renamed it "Interdependence Report", because we believe that this is a fundamental strength that makes it possible to create shared value, apart from that which one creates for themselves. Generally speaking the term "impact" is associated with a collision, the effects of which are harmful, so much so that it is often necessary to qualify the *outcomes* of a given activity with the adjective "positive". We believe that it would be more appropriate to talk about the **enduring shared value** and so not just the economic value – because when you speak of value this is what you think

of. In this document we will speak to true value, that which derives from the contribution to the regeneration of people and of the biosphere.

Having expressed this introduction regarding terminology, the following pages will summarise the essence of the results reached while following our *purpose*. We do not, and have never carried out any activity that was not pointed in this direction.

From the beginning in 02012, we have adopted a holistic and systemic approach regarding the value that we create. We constantly measure the achievement of our goals in the medium and long term and in the sections that follow we will recount, for each of our objectives of value creation – the specific public benefit purposes – what we did over the course of 02022, where we have arrived and what we want to do in 02023 to bridge the distance between the future and the present.

MARKET

Over the course of 02022 we were committed to **242 projects** with **171 Legacy** leaders in which we had the opportunity to promote a transition towards a new economic paradigm aimed at regeneration. Business performance considered in the classical sense is just one of the dimensions that we measure. We consider it a means to an end towards the other fundamental directions of creation of value that we follow, both inwards and outwards.

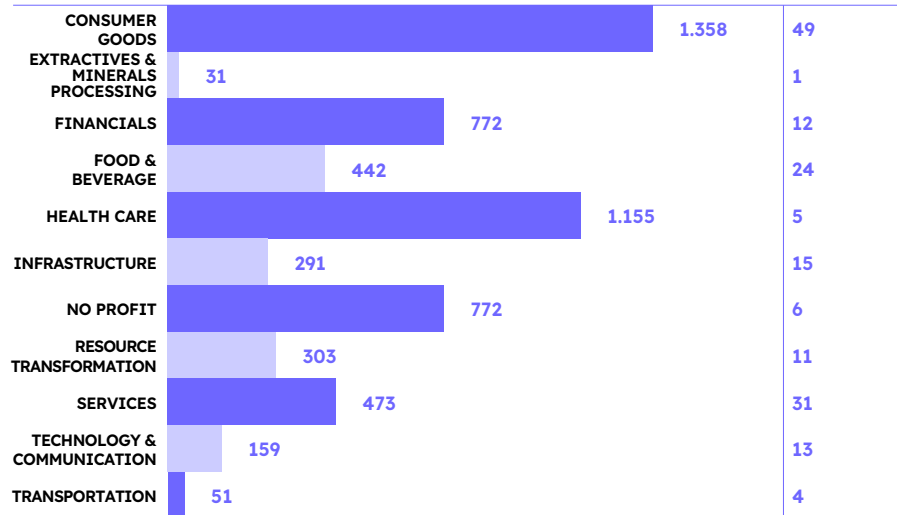
In the following graphs we present some data about the sectors that have mainly contributed in terms of revenue.

REVENUES VS LEGACY LEADER (LL) — FIGURES IN K€

	REVENUES	LEGACY LEADER (LL)	FIGURES IN K€	NUM. LL
COMMUNITIES	96			5
LARGE	2431	81%		27
MEDIUM	2302	69%		91
MICRO	285			39
NETWORKS	712			9

REVENUES VS SECTORS — FIGURES IN K€

NUM. LL



REVENUES VALUE 2022

5.808

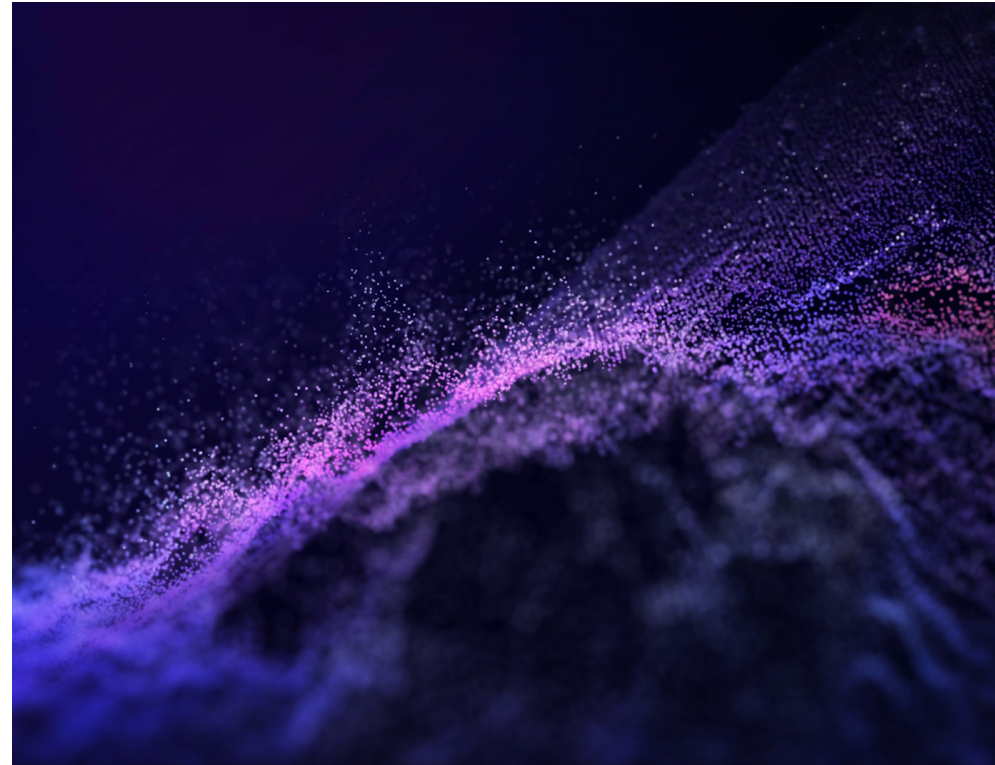
LL NUMBER 2022

171

SPECIFIC PUBLIC BENEFIT PURPOSES

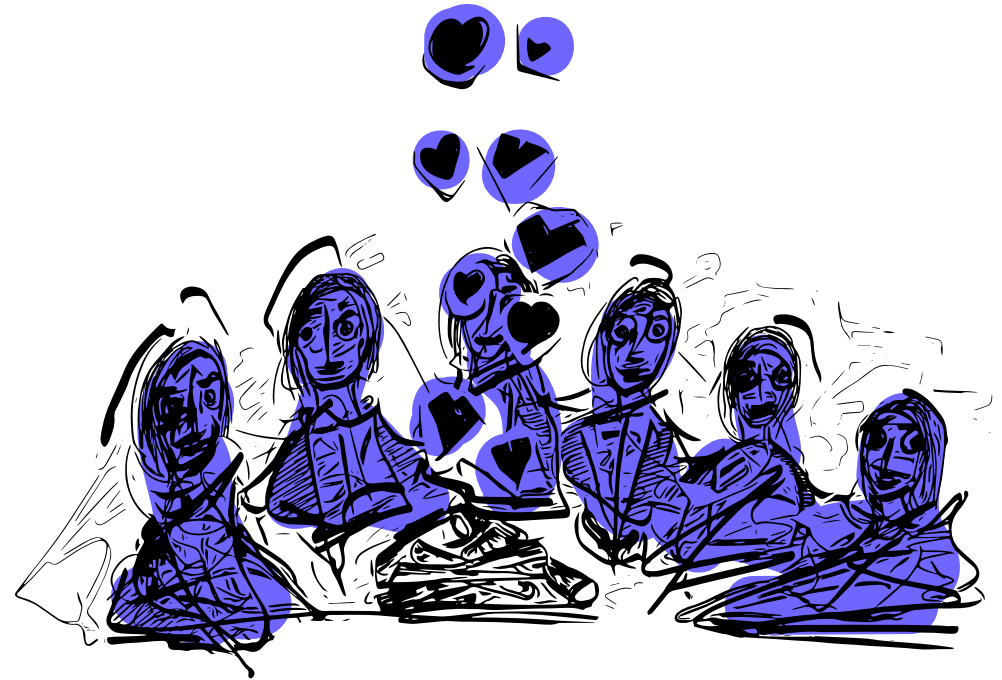
In the following sections we will give a perspective on the areas of value creation with regard to the following aspects, our specific public benefit purposes:

	01
	02
	03
	04
	05
	06



CHAPTER 02

NATIVERS' HAPPINESS AND WELL-BEING



“The aim of NATIVA is to accelerate the transition towards economic regenerative paradigms for the people and the biosphere and to contribute to the happiness and well-being of the people who enliven the Company itself”.

02

NATIVERS' HAPPINESS AND WELL-BEING

Life in NATIVA is regulated by a "human thermostat": an approach that lets us seek out communal well-being within the company, through active listening and a transparent discussion about what can be improved, both as individuals, and as a team and company.

For this reason, we conducted a poll over the course of 02022, to map out the needs of the Natives and assure the priorities of BOX LIFE are aligned with everyone's expectations.

It is the Natives who tell us which are the substantial topics that contribute to their happiness and well-being, so that NATIVA can act accordingly to improve them.

HAPPINESS INDEX

The "Happiness Index" indicator is calculated as the average of the happiness indexes of each Nativier, reported in the forms used for the feedback or "selfie" process.

In particular, it emerged that the fundamental themes for the Natives are reaching one's own full potential, working in a flexible and dynamic work environment, and constantly putting effort towards the growth and professional and personal worth of each person. Furthermore, the *Human Explorations* conducted for the materiality analysis with our main stakeholders also brought to light other themes such as diversity and inclusion, united with strong culture and constant commitment, as relevant aspects to follow our purpose and contribute to the well-being and happiness of all the Natives.

KPIs ON HAPPINESS AND WELL-BEING IN 02022

100%	8,2/10	100%	37,4	2
of Natives received a bonus at the end of the year.	The average Happiness indicator of Natives.	of the Natives received structured feedback throughout the year.	hours of training per capita in which Natives have taken part.	Convivia, 3 days each, over 140 hours for each Nativier.

NATIVER PROFILE — OUR TOOL FOR THE FULL POTENTIAL DEVELOPMENT

The tool, developed by NATIVA, helps people reach their full potential, taking into account individual talents and diverse experiences, and contributing to the creation of a new growth model within the company.

It is essential for every person to know themselves and to learn to develop their abilities, their own culture, their knowledge, all while maintaining their uniqueness.

In order to support this growth and allow the Natives to develop their full potential, we have planned a specific framework in NATIVA: **The Nativier Profile**.

The framework is based on the definition of a Profile and of a Master Plan for improvement, two tools that are very familiar to us, as we use them to develop the full

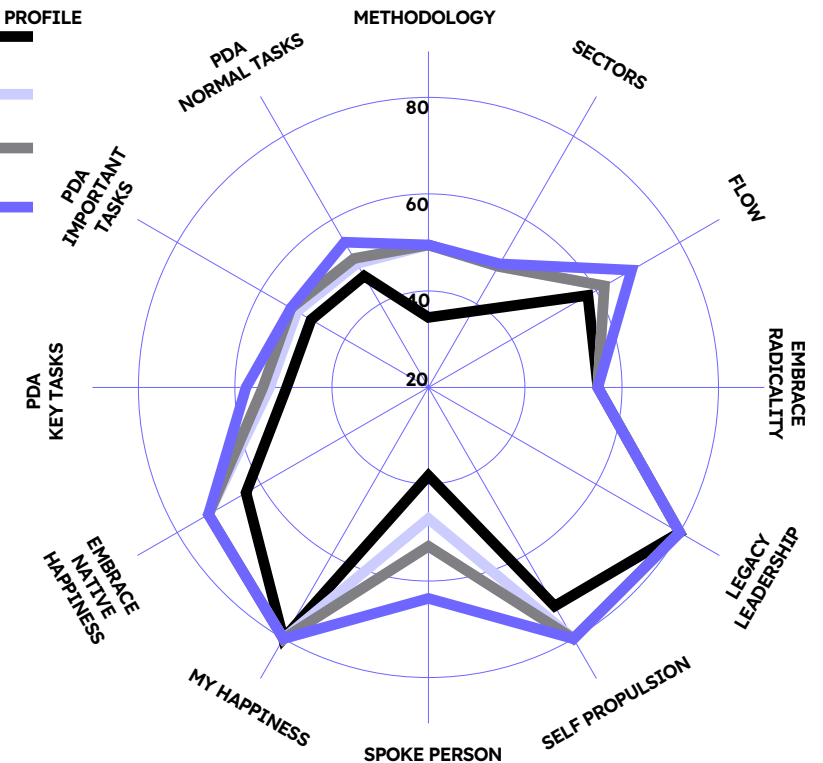
THE NATIVER PROFILE

CURRENT PROFILE

WAVE 01

WAVE 02

WAVE 03



potential of the companies we work with. The profile is made up of 12 criteria, on which each Nativer can measure themselves and on which they can identify their growth objectives. The identification of the criteria was the result of work regarding the synthesis of all the principles in which NATIVA believes, that summarise both personal and professional potential. In this framework, there is not a specific target to aim towards and everyone is encouraged to guide their own development based on their own talents and interests. The tool was planned out to be replicable and adaptable to diverse contexts, with the intention of making it available to all companies for which development of the personnel is the focal point.

“Thanks to the guided compilation of the tool, it was clear to me which personal improvements I wanted to achieve within NATIVA as well as the expectations I held for myself”.

— MARCO GIAMBONE
Evolution Guide, NATIVA

02022 represented a pilot for the Profile, which has continuous updates, to simplify use and integrate it with all of our internal tools. We believe that over time, the Profile will contribute to the creation of conditions in which all Nativers can clearly identify their own full **potential** as well as the ways to achieve it, generating a context in which everyone can prosper.

“NATIVA is a one-of-a-kind reality. I came to know NATIVA in September 2020, on the occasion of a team building exercise organised within their Convivium. Their values regarding ethics, innovation and authenticity were clear from that moment. The collaboration continued through the addition of Claudia Mormino as part of NATIVA and today it is one of the success stories that I bring as an example to my educational and commercial meetings for the attention given to well-being and the development of one’s associates”.

— CAROLINA BUSSADORI
idExpansive, PDA HRTech IT

THE CONVIVIA — HOTSPOTS OF REGENERATION

Finding and regenerating ourselves through the Convivia is the life-blood we use as nourishment, at least twice a year. Sharing physical space together, like a different dimension in which we express our personal and professional full potential.

The Convivia are recurring moments over the year, dedicated to the personal growth of all Nativers and of NATIVA itself. During 02022 we managed to meet up in two Convivia, in spring and in autumn, for a total of 6 days spent with all of NATIVA together.

In the incredible setting of Martano, in spring, we had the opportunity to stop and reflect on the **meaning of a team** and on what it means to wear the “**NATIVA T-Shirt**” in a moment so crucial for the great growth of our organisation. It was an occasion to explore fundamental themes such as radicality, reasoning on potentiality and its possible applications.

The autumnal Convivium, among the ravines of the Viterbian hills, was the occasion to review some concepts such as **radicality** and **ecosystemic perspective** starting from NATIVA’s *Believer’s Pyramid*, on which we spoke in the 02021 Report, to understand the potential variations.

Thanks to the context in which we found ourselves, we had the opportunity to stop and reflect on the growth of our reality and of the new, always more stimulating aims that we created for ourselves, but also on how to face certain consequent aspects, for example how to be capable of conveying our values and the development of the business ecosystem perspective to the outside world.

“Many open air activities, carried out in an informal, fun and unconventional way but with a common thread, in order to increase team spirit and trust. They even played rugby to explore some fundamental aspects of team play. Playing and sharing have emerged as common threads to break down barriers, encourage collaboration and motivate cohesion”.

— PIERLUIGI SCORDARI
*Sustainability Manager & Business Development
N&B srl Benefit Corporation*

“The Convivia are magical moments, difficult to explain if you don't experience them. Intense moments where we reflect on the path we want NATIVA to take in future years, pushing us beyond the imaginable and at times even beyond the impossible to create the NATIVA of the future together. A NATIVA that in subsequent convivia has already changed shape and been transformed, and the NATIVA that we boldly imagined comes to life. The Convivia are above all moments of energy and joy, shared with the people with whom you are embarking on this journey”.

—ANNA IANTOSCA
Evolution Guide, NATIVA

Martano, Puglia, May 02022
Convivium



OBJECTIVES REVIEW 02022

OBJECTIVE	STATUS	NOTES
Formalise and apply the Nativer full potential development model.	100%	To support the development of the full potential of Natives, the "Nativer Profile" methodology was created: a profile self-assessment framework that allows for the identification of development lines over a three-year period and the planning of actions aimed at ensuring effective growth on the objectives set. → For more information, see the impact story dedicated to the topic.

OBJECTIVE	STATUS	NOTES
Continue the effort to move towards a 10 rating in measuring happiness for the whole team, taking better care of the Work Life Balance as well as targeted and intentional growth actions.	90%	NATIVA's effort towards the care of Natives' happiness has involved multiple actions: → We have multiplied moments for listening (one-to-one, in groups and through dedicated surveys), we have implemented the suggestions collected, we have strengthened the expression of "full potential" as a key tool for happiness in NATIVA. We have also continued to measure ourselves: the average happiness value (collected through the year-end "selfie" assessment) for 02022, on a 0-10 scale is 8.20 (-3.3% compared to 02021). → To improve the work life balance, which remains an aspect with room for improvement, we have created "No fly zones", i.e. times of the day in which no meetings are scheduled (before 9am, between 1pm and 2.30pm, after 6pm).

COMMITMENTS FOR 02023

01	→ Activate a programme, for all Natives, for the development and diffusion of a <i>double purpose</i> culture in NATIVA. The long-term aim is to assure that each Nativer is able to make decisions such as maximising the economic impact, along with the environmental and social impact, and balance the interests of the shareholders with those of the stakeholders.
02	→ Identify and adopt a new model of holistic measurement of happiness and well-being.

CHAPTER 03

FUTURE-PROOF ECONOMIC AND SOCIAL SYSTEMS



“The promotion and diffusion of future-proof economic and social models and systems, in particular the B Corp model and standards, the legal form of Benefit Corporations and other models inclusive of stakeholders and future generations”.

03

FUTURE-PROOF ECONOMIC AND SOCIAL SYSTEMS

Since its inception, NATIVA has been committed to accelerating the transition towards regenerative business models, capable of generating an economic, social and environmental output greater than the input (economic, social and environmental) necessary to operate. This work aims to contribute to the creation of a type of capitalism that benefits the *stakeholders*, based on the notion of shared value.

To strengthen and maximise our impact in this direction, we intend to increase our commitment to the **dialogue and collaboration with national and EU policy makers**, as well as with other institutional *stakeholders*, with the aim of contributing to the promotion and development of policies aimed at improving society and the biosphere.

We also intend to express our opinion on controversial issues punctually and forcefully and to engage in projects that aim at the regeneration of the communities in which we live, at the radical change of habits and at the involvement and diffusion of a culture of regeneration, concretely fuelling our **activist** tension.

These are the themes, also confirmed by our *stakeholders* regarding *Human Exploration*, that we want to pursue to honour our vocation. At the same time we want to continue to stimulate a growing number of companies to embrace new operating models such as those of B Corps and Benefit Corporations.

CO2ALITION — TOGETHER TOWARDS CLIMATE NEUTRALITY

CO2alition, the initiative of the Italian companies that have decided to include the purpose of climate neutrality in their company bylaws, is evolving to become the movement where things happen. After the launch on 15 June 02022, CO2alition has continued to grow and currently has **85 member companies**, which cumulatively represent **35,000 employees** and **20 billion in revenue**.

For the first time in Italy and in the world, more than 80 companies have come together to face the challenge of climate neutrality through shared work, giving new life and vitality to the company bylaws and therefore a clear mandate for the management to pursue this goal

The new phase of CO2alition stems from the start of the partnership with the Foundation for Sustainable Development (SusDeF), a scientific-institutional partner, with which NATIVA has joined forces since October 02022 to launch the 02023 activity programme. The programme was created as a response to the need for companies to share tools, knowledge and solutions to face the biggest challenge that the business world and all of us are called to respond to. For this reason, we have designed a path that can meet the needs of companies, which includes webinars, roundtables, position papers and technical guidelines that will guide companies in implementing the proposed solutions, thus helping them to move from knowledge to implementation. There will also be a table dedicated to *policy-making* so as to bring these issues to the attention of the legislator and thus promote the interests of companies committed to neutrality at a deeper and more institutional level. The work of the companies will be coordinated together with SusdeF and inspired by the principles of sharing and collaboration, which have always been at the foundation of the movement and the only possible mode of action to achieve the results we have set ourselves.

Onward, together!

MAIN KPIs 02022

9 average hours of activism engagement for each Nativer.	227 B Corp certified companies in Italy (+79 since 02021).	16 Companies supported in the conversion to Benefit Corporations .	61 University students supported in research projects and theses on the subject of B Corps and Benefit Corporations .
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BFGL — WORKING TO CREATE A REGENERATIVE ECONOMY TOGETHER

The B For Good Leaders Summit in Rome, an event that gathered the highest representatives of B Corp companies, Benefit Corporations and other companies from all over the world who want to use business as a positive force, returns for a second edition to give a new meaning to the word “leadership”.

In June 02022, NATIVA was co-organiser of the first edition of the *B For Good Leaders Summit* in Rome. The event brought together investors, academics, *policy makers* and top representatives of B Corp companies, Benefit Corporations and other organisations from around the world to pursue a single goal: **to create a regenerative economy together.**

Two intense days in which ideas were shared, energy was generated and the path was paved for a regenerative future. In particular, NATIVA contributed to the *harvesting* process, i.e. the collection of key contents, which emerged within the working tables which focused on 5 main themes:

- B CORP
- CORPORATE ACTIVISM
- LEADERSHIP
- REGENERATIVE ECONOMY
- SUSTAINABLE FINANCE

Rome, Parco della Musica
Auditorium, June 02022,
opening session of the B For
Good Leader Summit in Rome

This work culminated in the drafting of the “*B For Good Leaders Declaration*” which summarises the founding principles of Regenerative Leadership. The *Declaration* has become the lodestar that will guide the definition of challenging actions and objectives to be carried out as a network.

The focus of the second edition will be precisely this: moving from the commitments made in 02022 to concrete actions to be defined together with the *leaders* who will meet in 02023 in Amsterdam, with the aim of tackling the challenges we face as humans, giving a completely new meaning to the word *leadership*.



URBAN MODEL — A DIALOGUE FOR THE CREATION OF MORE SUSTAINABLE AND INCLUSIVE NEIGHBOURHOODS

We believe that the first step in connecting to the area is to meet those who are part of it and live in it on a daily basis, making a space available and filling it with dialogue. We have started a process to support the community that hosts us with respect and kindness, with the aim of creating more sustainable and inclusive neighbourhoods.

As NATIVA we are committed to having an active role in the neighbourhoods that host us: San Lorenzo in Rome, and Porta Venezia in Milan.
The *Urban Model* was born following this pledge.

The *Urban Model* is a format fostering dialogue on sustainability in the neighbourhood, structured as a cycle of meetings between people and associations who live there and who want to improve it from a sustainability perspective.

We held four meetings, hosted within the spaces of the NATIVA offices in Rome and Milan, in each one we screened an episode of *#UnlockEducation* - the web series on sustainability created by the Italian B Corp communities, hosted by Adrian Fartade - followed by an open discussion, in which some of the actors who were involved and active regarding the theme proposed by the episode were invited to introduce themselves, to share aspirations, challenges and opportunities for the future. Think of the issue of air pollution mainly caused by traffic and heating; who is better than *Cittadini per l'Aria* to recount the stimulating challenge of transforming our cities?

In the wake of this initiative, in Rome, we started collaborating with *Happy Coaching and Counseling*, a wonderful reality that creates the "Trees of Identities", collaborative art projects to enhance the role of each individual within the community through the use of clay, and with which we built an Identity Tree for our neighbourhood.

"I think that NATIVA has created a precious opportunity with this initiative, opening up a direct and stimulating discussion for all the people and realities who took part in it. Opportunities to analyse the problems of a complex city like Milan, discussing the possibilities for growth and improvement with different realities, which always allows citizens and local organisations to feel part of a change that can arise from them".

—EMMA TARGETTI
volunteer, *Ciclochard*

The *Urban Model* is an invitation to citizens of all ages, local merchants, institutions, and associations active in the area, to share their ideas on how **to improve life in the neighbourhood and develop it from a sustainable perspective**. The key word that regulates the relationship among all these players is "complexity", whose mirror, however, is the enormous wealth of perspectives and ideas.

We thank the following for participating: *Happy Coaching and Counseling*, *ZeroCO2*, *Comitato del Quartiere di San Lorenzo*, *Associazione Selene*, *Up2You*, *Cittadini per l'Aria Milan*, *Milan in Bicicletta*, *Ciclochard*.

Screening of *Unlock Education* episodes at the NATIVA office in Via Vittorio Veneto, Milano



"We want to touch the community's interest in improving the neighbourhoods of San Lorenzo in Rome and Porta Venezia in Milan, exchanging ideas, sensations, fears and hopes. We want to create a connection with the place that we frequent every day and which houses our offices to create bonds and give life to initiatives for a more sustainable and participatory neighbourhood".

— LETIZIA RIGAZZI AND VALENTINA
CIURLANTE
Evolution Guide, NATIVA

THE VIABLE (AD)VENTURE — EVOLVING TOWARDS A MORE EQUITABLE AND REGENERATIVE PARADIGM

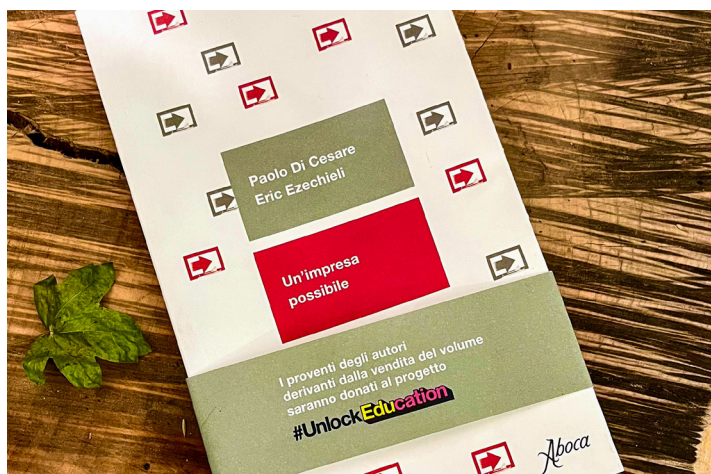
Evolving in a sustainable way is not easy, but today more and more entrepreneurs choose to carry out this "viable (ad)venture" in order to create a more inclusive, equitable and regenerative future.

Considering the limits of an extractive economic paradigm, which are forcefully showing themselves through environmental and social crises, how will companies be able to thrive in the coming years?

Our founders, Paolo Di Cesare and Eric Ezechieli, have tried to give an answer in the book "The Viable (Ad)Venture", analysing the dynamics, problems and tensions concerning the transition of companies towards sustainability.

An evolution that can be tackled through planned and intentional actions, from identifying the company's vocation to making it official within the Company bylaws. But also through a measurement and subsequent improvement of the economic, social and environmental impacts of the entire company, thanks to solid tools tested over time, which allow an acceleration that was impossible until recently. All this without forgetting the importance of progressively changing the company's business model, guiding it so that it can work while generating a positive impact.

"The Viable (Ad)Venture"
by Paolo Di Cesare and Eric Ezechieli



In fact, can a company that generates a negative impact on people and the planet in order to function, continue to exist?

Not for the authors, and this question, along with many others, enlivened the book presentation events organised in various Italian cities: in Milan in the Patagonia store on Corso Garibaldi, in Rome in the beautiful location of Vivi Bistrot, in Città di Castello and also Padua, which involved entrepreneurs, managers, sustainability supervisors, the media and interested and passionate people, in moments of comparison, debate and dissemination of these concepts to a wider audience.

"The real challenge for humanity is to get out of the extractive economic paradigm by developing a regenerative model that is at the service of human beings and is committed to creating lasting and shared prosperity".

— PAOLO DI CESARE ED ERIC EZECHIELI
Co-founders, NATIVA

OBJECTIVES REVIEW 02022

OBJECTIVE	STATUS	NOTES
Continuous promotion of regenerative business models and support to companies to facilitate the entry of 3 new iconic Italian brands into the B Corp network.	100%	Several Italian brands have achieved the B Corp certification goal. Among these: Renovit, Cortilia, Feudi di San Gregorio, Andriani, Eolo, Civibank.
Design of courses for the dissemination of professionalism in the management and promotion of future-proof economic and social models:	100%	We designed the course "The B Corp Model: Leadership for Regenerative Business" with PoliMI GSOM, which had 25 students, including 5 new Natives.
→ at least 3 webinars on regenerative business models (e.g. SDG		→ We provided 2 webinars for the launch of CO2alition: "How to join CO2alition" and "How to integrate the climate purpose into the Company

OBJECTIVE	STATUS	NOTES
<p>Action Manager, B Corp, SB, other frameworks designed by NATIVA)</p> <p>→ provision of training to new B Experts who will join the NATIVA team as external consultants.</p>		<p>bylaws according to the Benefit Corporation model".</p> <p>→ For more information, see the impact story dedicated to the topic.</p> <p>→ We held 4 meetings for people and associations hosted in our offices in San Lorenzo in Rome and Porta Venezia in Milan. In each we screened an episode of #UnlockEducation and stimulated dialogue for the creation of more sustainable and inclusive neighbourhoods</p> <p>→ For more information, see the impact story dedicated to the topic.</p> <p>→ On-the-job training for new B Experts has been provided</p>
<p>Planning and implementation of aggregation and networking moments between national and international leaders engaged in the transition to new business models and sharing best practices</p> <p>In particular, support in the planning, co-creation and implementation of events/working groups to promote an ecosystemic approach to change.</p>	100%	<p>In June 02022, we co-organised the first edition of the <i>B For Good Leaders Summit</i> in Rome.</p> <p>The event brought together investors, academics, policy makers and the highest representatives of B Corp companies, Benefit Corporations and other organisations from all over the world to pursue a single goal: to create a regenerative economy together.</p> <p>→ For more information, see the impact story dedicated to the topic.</p>
<p>Promotion and dissemination of B Lab and NATIVA tools for measuring and improving the impact of large companies as well.</p>	100%	<p>We participated in 32 <i>thought leadership</i> initiatives with various Italian universities and associations and Natives participated in more than 60 conferences, speeches and events.</p>

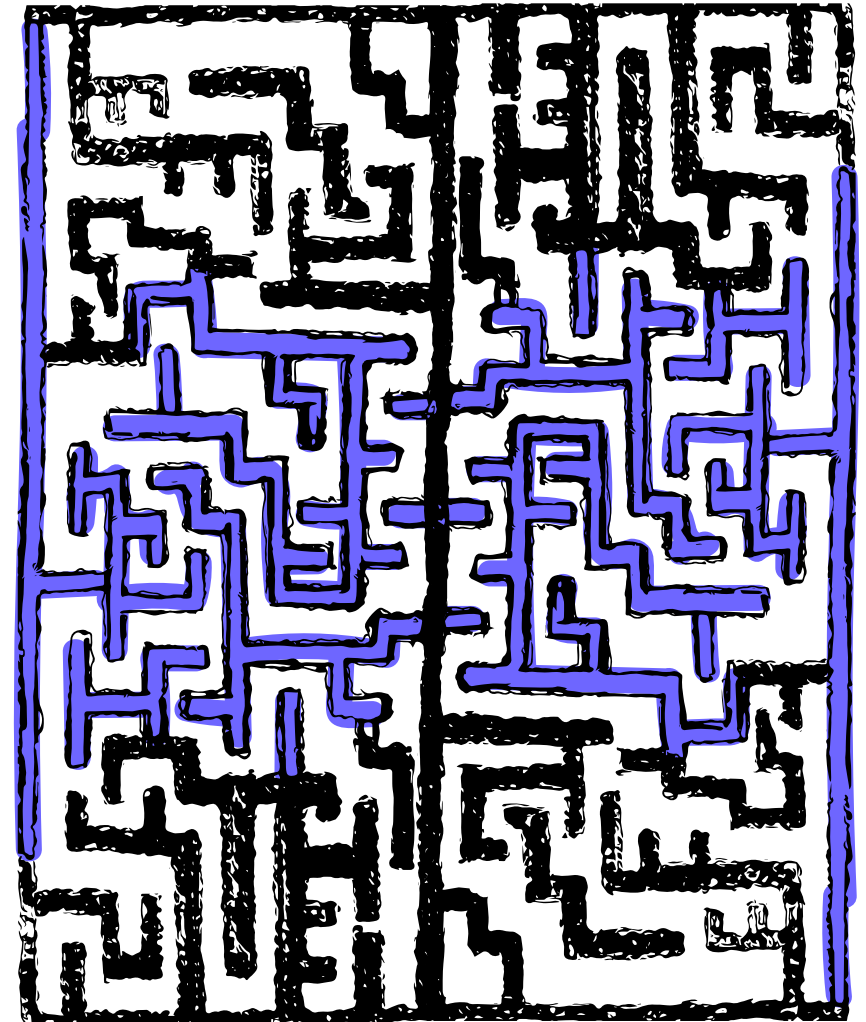
COMMITMENTS FOR 02023

- 01** → Launch the 02023 programme of CO2alition in partnership with SusDeF on three operative lines: content sharing, creation of work groups and R&D LABs and promotion of policy-making actions.
- 02** → Contribute to the organisation of the second edition of B for Good Leaders Summit expected in Amsterdam in May of 02023 and the planning and launch of the B for Good Leaders.
- 03** → Design a learning focus point on themes of regeneration aimed at our stakeholders.
- 04** → Accompany B Lab Italy to full operation, support for the organisation of the Summit of the Italian B Corps and to the growth of the movement.
- 05** → Continue with the activities of the "Activism" Framework in continuity with the year 02022, with a focus both on the neighbourhoods and the employment of the people and territory.

CHAPTER 04

EVOLUTION OF PRACTICES AND BUSINESS MODELS

“The design and introduction of sustainable innovation practices and models in companies and institutions to accelerate a positive transformation of economic, production, consumption and cultural paradigms, so that they tend towards the systematic regeneration of natural and social systems”



04

EVOLUTION OF PRACTICES AND BUSINESS MODELS

Through the development of innovation practices and models listed in frameworks and *badass tools*, we promote the evolution of the Legacy Leaders we work with.

NATIVA is constantly evolving and is never the same. Precisely thanks to this dynamism and inventiveness, we continuously develop new tools that fundamentally change the DNA of companies, guaranteeing their positive impact. Our offer is constantly evolving and included **6 new tools** in 02022. Recognising the importance of promoting systemic evolution in strategic sectors, we are increasingly focusing on projects that can promote paradigms based on a regenerative culture in entire sectors and that are supported by solid scientific foundations. Encouraging the development of Natives' scientific knowledge and dialogue with expert partners more and more.

Similarly, we have developed a diversified offer that includes smaller companies through the **SPACESHIP** platform, and through the creation of tools such as **IMPACTO**, a tool for drafting the impact report of Benefit Corporations, we favour the diffusion of an integrated approach to reporting. Our internationalisation continues to strengthen with an increasing number of international projects, 6 active in 02022, with the aim of offering solutions on a global level, and exporting NATIVA models abroad.

By developing innovation practices and models that we have redesigned into robust applications and tools, we are poised to inspire positive change in the leaders we partner with. It is also of fundamental importance for us to listen to the people we work with, the *Legacy Leaders*, to know their expectations and needs, translating them into concrete actions, accompanying them in evolutionary growth plans for their business. Inspiring those people who want to leave their mark to bring about a radical evolution of the business, through the creation of relationships, real lasting ties over time.

The support of financial institutions is increasingly important to our strategy, in line with global ESG trends, ensuring that ESG performance is at the heart of every investment.

In recent years we have engaged in numerous innovation projects, in collaboration with the main Italian financial institutions, with which we collaborate to support them in the transition to regenerative business models.

KPIs OF 02022

9 New Products analysed with the SLCA (Sustainability Life Cycle Assessment) methodology.	6 New tools, frameworks developed by NATIVA.	282 Companies involved through the supplier co-evolution framework.	9% Share of revenue from international projects.	4,4% out of the total number of <i>Legacy Leaders</i> we collaborated with during the year.
92 Conferences on new paradigms we have expected throughout the year.	2,2 Billion euro loans distributed through sustainable finance products designed by us (Sustainability-linked Loans).	334 Million euro collected through sustainable finance products developed with the support of NATIVA (Social Bonds and Sustainability-linked Bonds).	3.729 People trained in our training programmes throughout the year.	403 People trained in our training programmes throughout the year.

JOVA BEACH PARTY — A PATH OF EVOLUTION AND ENGAGEMENT

The world of major events can generate an enormous (positive or negative) impact, not only for the mobilised human and material resources, but also for the ability to involve and inspire millions of people. With Jova Beach Party we worked on mapping the environmental and social impacts of the entire tour, designing an improvement plan that includes both immediate and future actions.

To outline how an event can become a force capable of regenerating people, communities and the environment, Jova Beach Party and Trident, producer of Jova Beach that has been producing Lorenzo's shows for over thirty years, have chosen the support of NATIVA. Over the course of 02022 we joined Jovanotti's tour in the first step of a journey that included:

→ Support to the organisation in defining the **Regenerative Ambition** of the Jova Beach Party, as a goal that guides all choices and actions;

→ **Measuring the social and environmental impacts** at 360 degrees, of the entire tour, including the identification of information not currently available, to set up monitoring over time;

→ The identification of **areas of strength, directions for improvement** and **critical issues common** to the entire sector.

Jova Beach Party
Legacy Report 02022 Cover



→ Based on these elements, the co-design of an **improvement plan**.

The project results were collected in the "Jova Beach Party Legacy Report", whose goal is to guide the future choices of the organisation and inspire the music and major events sector as a lever to activate people's best energies, directing them towards regenerative models.

The questions that have guided our work are:

→ *Can an event involving half a million people help accelerate the transition towards a sustainable and regenerative economic model?*

→ *As well as generate a positive impact on the environment and on all the people it involves, from workers to the public to local communities?*

→ *Can it evolve over the years to become a source of regeneration?*

Since the entertainment world obviously, like any human activity, generates an impact on the environment and consumes resources, but at the same time creates a regenerative energy for human beings.

In an era of "**crises of imagination**", music, art, sport and people's physical, emotional and cognitive activation can help us imagine a better future and become "good ancestors" in the context of the extreme complexity that we are living and experiencing.

The approach adopted for monitoring the impacts and for planning the improvement of the event was based on the experience of years of sustainable innovation and on a systemic perspective, of all the impacts generated, which led to the engagement of all the key areas and functions of the Jova Beach Party organisation – Suppliers, Internal Organisation, Local Stakeholders, Partners and many more.

The analysis led to the creation of the **Regeneration Profile**, which considers the impacts in five key areas:

→ **Circularity**: adoption of circular models of use of resources (materials, waste, ...), in all phases of planning and execution of the parties.

→ **Natural capital**: impacts on ecosystems and biodiversity.

→ **Climate resilience:** management and measurement of climate-altering gas emissions.

→ **Education and Involvement:** promotion of sustainable behaviours, awareness raising and activation of individual commitment.

→ **Well-being, happiness, and health:** generation of well-being for all involved, especially participants, workers and local communities.

A great opportunity for Jovanotti and for the entire sector, which now can only ask themselves: what role do we want to play in all of this? What is the Legacy that our event leaves behind? What improvement goals do we set ourselves, how and when will we achieve them? With my art, how do I intend to contribute to the evolution of the society I belong to?

It narrates all of this. Involving its own extraordinary and varied ecosystem. And evolving in an increasingly profound, accurate and transparent way.

“This document was created to understand and recount the impact of the Jova Beach Party, its successes and its limits, but not only that. We would like our experience to become a starting point for others, to do even better than we were able to do”.

— JOVA BEACH PARTY TEAM

“In this Legacy Report we have projected ourselves into the future, with the awareness that it could take many years, or decades, to make an event like JBP completely sustainable or even further, regenerative. From this future we have looked to the present to understand how to evolve and start doing it concretely”.

— JOVA BEACH PARTY TEAM

NATIVA WORKS TO PROMOTE THE REGENERATIVE TRANSITION OF SPORTS

NATIVA is working to accelerate the sustainable transition of sports, collaborating with different players in the supply chain, using sports as a positive force to face the great social and environmental challenges of the 21st century.

Sport plays a central role in our society, both as a constituent element and as a form of direct expression of society itself.

It has always narrated its evolution and often accelerates its change. Today, with the great social and environmental challenges that 21st century society is called to face, **Sport**, thanks to its ability to involve and inspire millions of people and enthusiasts, can play a **key role in accelerating change**.

At NATIVA, aware of the huge positive impact that can be generated with and for Sport, during 02022 we decided to have an **intentional impact on the sport sector**. We are happy and proud to have welcomed Leonardo Ghiraldini to our team, a former professional rugby athlete with 107 caps in the Azzurri, of which 17 as captain. In a short time Leonardo has become "Leo" for all of us, a point of reference that has helped to develop our way of understanding *legacy* at a deeper level and has brought us closer to many protagonists of the sustainable transition of Sport.



To accelerate this transition, we have chosen a "multi-trigger" approach, working alongside several relevant players along the Sport value chain. In fact, we have been working since 2021 on the evolution of the Istituto per il Credito Sportivo, the social Bank for the development of Sports and Culture, in 2022 we made the models developed by NATIVA and already tested by hundreds of international and national organisations available to the outdoor technical textile sector and water sports, working with leading companies such as Scarpa, Montura and Arena.

In 2023 we want to push our contribution to the sustainable evolution of Sport to a more advanced level and we are contributing to the measurement of fundamental events such as the Milan Marathon and the Giro d'Italia, which we will discuss in the next impact report. It is a great opportunity for the entire sector: to use Sport as a positive force. What role do we want to play? What is the Legacy, the inheritance, that we want to leave?

"Each person and each athlete, as well as the entire ecosystem of which they are a part, leaves a mark on the world, but it is their actions that determine whether this mark will be positive or negative. The world of sport is playing a role as an actor, accelerating the transition with its ability to engage, excite and inspire millions of people. Contributing to raising awareness and starting evolution journeys, including in the world of sport, is a source of pride for all of us at NATIVA. Because sport has the power to change the world. For the better".

— **LEONARDO GHIRALDINI**
Evolution Guide, NATIVA



THE BIOTECH CHIESI CASE — MEASURING THE IMPACT OF AN INVESTMENT ON KEY STAKEHOLDERS

We have collaborated with Chiesi Pharmaceuticals to co-design a new tool that allows one to start from recognised models and tools, for the 360-degree measurement of the impacts a project has on its key stakeholders, identifying their strengths, risks and related mitigation actions and improvement opportunities inspired by the ESG, CS3D and benchmark reporting standards.

"We increasingly want to act as a positive force, to promote a conscious and different way of doing business, to contribute to truly sustainable development".

In 2018, on the occasion of the transformation of Chiesi Pharmaceuticals into a Benefit Corporation, Alberto Chiesi, Chairman of the Group, commented as such, indicating that from then on, every investment decision would take into account the impact that corporate decisions generate on people, society and the biosphere, effectively implementing the concept of *shared value*.

To help honour this commitment over the course of 2022, Chiesi considered how to include an assessment of the impact of an investment on all its stakeholders. The result was the co-design of the *first version* of an useful tool for evaluating the impacts of one's assets at 360 degrees, inspired by the regulations and standards related to ESG investments, such as the "Corporate sustainability due diligence" issued by the European Commission and the GRI Standards (GRI 203: "Indirect economic impacts"). Chiesi Pharmaceuticals, already makes use of both inter-

"The development of this tool allows us to satisfy our vocation even better, measuring the systemic impacts of an investment and applying it to any new project, allowing the company to evaluate the environmental and social impacts in the various design and execution phases".

— **MATILDE BREDI**
Evolution Guide, NATIVA

nationally recognised impact assessment standards such as LEED, B Corp and GRI, as well as frameworks specifically created to monitor and improve the specific impact of its business activities and aim towards the objectives set. Thanks to the tool, these standards and frameworks, as well as the aforementioned regulatory requests, have been the first step for the creation of a single tool capable of measuring the project's impacts at 360 degrees.



The tool was applied to the **Biotech pilot** case, the new centre of excellence for the development and production of biotechnological products in Parma, and made it possible to identify the strengths, positive impacts, risks, areas where the impact is not known or is unacceptable, and related mitigation actions and opportunities for improvement.

The first step of the project was to identify, together with Chiesi's strategic figures, the key stakeholders for which to evaluate the impact, so as to define the main macro-areas of analysis, resulting in the following: *Environment, People, Community, Patients and Caregivers*. Through collaboration with Chiesi managers, the material issues were identified, for a total of around 80, which define their impacts, to which qualitative and metric questions were linked, starting from the already monitored data and integrating any gaps.

The results have been summarised in a report, which includes a Biotech impact profile and a summary of areas of strength and areas for potential improvement that will be monitored over time by Chiesi Pharmaceuticals.

CHIESI ITALIA AND CARBON NEUTRALITY — THE PILOT PROJECT FOR SAFE BREATHING

Buying electricity preferably from renewable sources, limiting energy consumption, preferring recycled paper and eco-sustainable materials such as certified cotton lab coats, using low environmental impact cleaning products, but also optimising weekly pharmaceutical deliveries: these are some of the actions that the pharmacy can put in place to contribute to the fight against the climate crisis, significantly reducing its CO2 emissions.

The "**Sustainable pharmacy**" project outlines the coordinates for the pharmacy of the future with a positive social and environmental impact. Chiesi Italy, the Italian branch of the Chiesi Pharmaceutical Group and a B Corp certified company, together with CEF, the first cooperative of pharmacists in Italy, and with the support of NATIVA, have committed themselves to the development of a *carbon neutral pharmacy model*.

The project, which involved a group of pilot pharmacies throughout the country, aims to **measure the main sources of climate-changing emissions** from a pharmacy (the so-called hotspots, identified by magnitude, degree of control and accessibility to improvement solutions) and **identify solutions to reduce emissions**, working to develop a culture on the issue of carbon neutrality.

"This project, unique in Italy, is the result of a commitment that we have been pursuing for some time with Italian pharmacies to promote the issues of respiratory health and sustainability, in line with our values as a Benefit Corporation and a B Corp company and in the scope of the Chiesi Group's commitment to achieving carbon neutrality by 02035, zeroing its greenhouse gas emissions balance".

— **GIANLUIGI PERTUSI**
Direttore Business Unit Consumer Healthcare - Chiesi Italy

The analysis conducted in the pilot pharmacies revealed that the most significant sources of climate-changing

emissions concern "electricity and gas", "purchased goods" (mainly paper, plastic and fabrics), "services" (above all maintenance and cleaning) and "logistics" for the delivery of the products. For each hotspot, a set of actions that could be implemented by the pharmacy was identified in order to directly reduce the CO₂ emissions produced. The possibility of identifying models for joining certified projects to balance emissions that cannot be eliminated at the source is added to this, which envisages the purchase of carbon credits (where 1 carbon credit corresponds to 1 ton of absorbed CO₂), or the financing of specific compensation initiatives in the area.

THE ECOSYSTEM EVOLUTION OF THE SMI PILOT PROJECT

The answer to the question: "What would happen if all companies in the Italian textile sector acted "like a B Corp"?" has led to the activation of an agreement with Sistema Moda Italia to allow more and more textile companies to measure themselves against high standards of sustainability. at a global level

EUROPEAN COMMISSION
Impact of textile production and waste on the environment in Europe, Euro Parliament ([europa.eu/news/it/headlines/society/20201208STO93327/impatto-della-produzione-e-dei-rifiuti-tessili-sull-ambiente-infografica](https://europa.eu/european_council/en/press-room/articles/20201208STO93327/impatto-della-produzione-e-dei-rifiuti-tessili-sull-ambiente-infografica))

According to data from the European Commission, the textile sector alone is responsible for more than 10% of global carbon emissions, more than the total of all international flights and maritime transport combined. What would happen if all companies in the Italian textile sector acted "like a B Corp", by adopting its guiding principles:

→ **Measurement of the social and environmental impact** with the same attention they pay to the economic impact;

→ **Vocation protection**, with the integration of impact purpose with that of profit?

The answer to these questions was the definition of a *partnership* with Sistema Moda Italia (SMI), one of the largest global organisations representing textile and fashion companies, which has the task of preserving and nurturing the excellence of *Made in Italy* and the textile tradition, launched in 02021 and consolidated in 02022.

The pilot project, carried out between the end of 02021 and the first half of 02022 with **six SMI companies**, made it possible to develop sustainability performance mea-

surement tools built specifically for textile companies, developing a *repository of best practices* and a *dedicated handbook*. Based on the results of this first project, we have co-developed a streamlined and scalable path that allows an ever-increasing number of SMI companies to familiarise themselves with and adopt the tools of the Benefit model and the principles of regeneration, enriching the repository of positive practices and creating new opportunities for collaboration to address shared industry issues.



The path involves the participation in "cohort" mode of the associated companies, i.e. in groups of 6 companies in the fashion system that face the same challenges towards sustainable transition, over the course of four months. For the next group, the path will be facilitated through the use of the **SPACESHIP platform**, the new digital platform created by NATIVA to accelerate the path towards sustainability of both Italian and non-Italian companies.

"We didn't stop at the calculation of the impact. We discussed how every Italian textile company could improve while respecting its own characteristics and vocation".

— **PAOLO DI CESARE**
Co-Founder NATIVA

“Today it is essential for every company to learn how to measure its performance not only economically, but also socially and environmentally, because only by measuring oneself can one understand where one can improve. The project with SMI and NATIVA made it possible to bring out the already consolidated values and practices of the companies, as well as their gaps and an understanding of how to implement practices that will be a must for tomorrow's market, which is already today”.

— ANDREA CRESPI

Consigliere Delegato per la Sostenibilità, Sistema
Moda Italia

OLIVETTI BECOMES A BENEFIT CORPORATION: ADRIANO'S VISION CONTINUES

The TIM Group company, in line with Olivetti's philosophy, evolves its governance and formalises its commitment in favour of people and the environment.

Can industry give itself goals? Are these simply found in the profit index? Isn't there something more fascinating beyond the apparent rhythm, a destination, a vocation even in the life of a factory?”

These are the words with which Adriano Olivetti inaugurated the Pozzuoli factory in 1955. An iconic speech that sums up the thought of the man who in 1932 took over the leadership of the typewriter and office products company founded by his father Camillo, leading it to international success and making his name a global synonym for excellence and innovation.



A success generated not only thanks to Adriano's entrepreneurial skills, but also from a philosophical vision that shaped every aspect of his business, according to which the economy could aim, towards a goal higher than the profit index and instead open the way to a path of civilization and elevation for all.

A **radical change** of mentality therefore with respect to the myth of progress and profit at all costs, which led the Olivetti factory to be an instrument for the growth of the area and for improvement in living conditions and redemption for all the people who worked there.

In short, **not only a factory of goods, but also a factory of good.**

Today, almost 120 years after its birth, Olivetti is a company specialising in IoT and Big Data solutions that operates within the TIM Enterprise. And it has chosen to broaden its corporate purpose and **become a Benefit Corporation**, i.e. an innovative company that is committed to operating in a sustainable and transparent manner in the interest of the community.

The Benefit Corporations, which we helped to introduce in Italy in 02016 as with NATIVA, in fact choose to pursue, in addition to profit, specific public benefit purposes, with the aim of generating value for the citizens, businesses and production realities of the Country. The commitment that Olivetti makes official with this step is **to help create a sustainable digitised society where everyone is responsible for protecting ecosystems**. A natural evolution, which brings out the commitment to optimise the positive impact towards employees, the reference communities and the environment, which were typical of Olivetti's vision and which constitute the company's DNA.

A return to the origins that is part of an ongoing broader change. In recent years, there are more and more

“The Benefit Corporations constitute a community of companies oriented towards the affirmation and dissemination of a more advanced and sustainable business paradigm, in terms of both social and environmental impact. Olivetti has decided to take this path, in which all employees will be involved”.

— QUANG NGO DINH

Amministratore Delegato, Olivetti

entrepreneurs in the world, including those inspired by the so-called Olivetti culture, who choose the ability to answer the question "Why does my company exist?". Finding a useful tool to formalise this vocation within the evolution into a Benefit Corporation, protecting it in the long term and setting off on a journey of evolution towards new sustainable and regenerative models with solid foundations and a shared direction with the stakeholders.

RE-UP — THE COLLECTION IMAGINED AND CREATED WITH THE OVS DESIGNERS

A moment of sharing and co-creation with the OVS designers which led to the conception and final creation of a collection, RE-UP, created taking into consideration the principles of environmental and social sustainability.

Since 02015, NATIVA has been supporting OVS, a brand operating in Italy in the clothing market, in its sustainability strategy and in its path of evolution of its impacts.

ECODESIGN YOUR FUTURE
How ecodesign can help the environment by making products smarter, Publications Office of the European Union.

After several years of work, also focused on the selection of materials and production processes with a lower impact, OVS has decided to take the principles of sustainability into consideration in an even earlier phase, namely that of designing the collections.

In May 02022 we therefore held a **creative Workshop** that involved the OVS Style Department, with the aim of generating greater awareness of the principles of green *design* applied to *fashion* and the impacts of the fashion sector which, as in other sectors, generate directly in the *design* phase (up to 80%).

The Workshop ended with a *contest* during which the *designers*, divided into 4 working groups, had to imagine and design an OVS collection, taking into account the principles of sustainability, in particular durability, recyclability, repairability and reduction of the *Carbon Footprint*. The best idea, also evaluated according to feasibility, creativity and communicability, would be implemented in the following season.

From this moment of sharing, the **RE-UP collection** was born, an *up-cycling* collection that recovers unsold and reconditioned garments thus avoiding the production of new ones. The collection consists of unique pieces, T-shirts and denim, made with silk-screen printing te-

chniques, manual painting and *Pollock Painting*. The central theme of the collection is certainly **circularity**, but also inclusion: the creative processes were in fact carried out in collaboration with the "kids" from Valemour, a business generator that was created to encourage the employment of young people with intellectual disabilities, involving them in the production and customisation of objects.

"80% of product impacts are determined in the design phase. This is why we have chosen to directly involve the OVS designers who, thanks to their creativity, have managed to conceive and create a collection that embodies the principles of sustainability throughout the life cycle".

— **VALENTINA ZANINI**
Evolution Guide, NATIVA

"RE-UP was a nice co-creation project, in which creative figures were involved for the first time, fundamental figures in terms of eco-design and circularity".

— **SIMONE COLOMBO**
Head of Sustainability, OVS

SUSTAINABILITY-LINKED BOND — FINANCE AS A LEVER FOR THE TRANSITION

The financial world has the possibility like no other existing entity to guide the sustainable evolution of companies. NATIVA intends to support the creation of innovative sustainable finance products to accelerate the transition.

In 02022 NATIVA continued to support financial institutions (credit institutions, asset management companies, etc.) in enriching their offer of innovative products that integrate environmental and social aspects within them and supported the beneficiary companies in accessing this type of products.



NATIVA had already created a **framework** in 02021 to support organisations that intend to issue bonds in the definition of ESG indicators, as *Sustainability Advisors*. The developed framework is in line with the international principles drawn up by the International Capital Market Association and uses the B Impact Assessment to guarantee the robustness of the company's analysis and the relevance of the indicators identified for the sector and for the specific characteristics of the beneficiary. There were numerous **Sustainability-linked Bonds** on which NATIVA supported issuers in 02022 (over €334 million in total emissions), helping them to identify the sustainability objectives that govern the costs of the bond coupon.

“Working with finance allows us to give robustness to the products generated in the field of sustainability-linked finance and to apply the NATIVA evolution models on the beneficiaries of the products”.

— **GUIDO FERRARI BRAVO**
Evolution Guide, NATIVA

The companies have thus launched programmes to measure and improve their performance; many of these have decided to transform themselves into Benefit Corporations and are completing the assessment for B Corp certification.

ACCELERATING THE INNOVATION NEEDED FOR TRANSITION THROUGH START-UPS

Start-ups are essential for tackling the social and environmental challenges of our time. NATIVA wants to support these companies from their inception, helping them to integrate the principles of sustainability into their business models and operations thanks to the collaboration with UniCredit StartLab.

Start-ups play a crucial role in driving the change needed to accelerate climate and social transition. In fact, they represent a source of innovation, a fundamental ingredient for facing the challenges of our century. As Albert Einstein well said: *“We cannot solve problems with the same kind of thinking that we used when we created them”*. With the ambition of realising our purpose of accelerating transition towards regenerative paradigms, NATIVA intends to support start-ups so they may integrate sustainability principles from their inception, both in their business models and in their operations. In this way, we want to accompany them on the path towards a more sustainable future.

In this context, NATIVA has been working for over 2 years with UniCredit StartLab on three main fronts:

- **Training for all the start-ups** that enter the programme each year (about 70 companies) on social and environmental trends and on the tools available to them for measuring and planning the management of their impacts;
- **One-to-one coaching** of 2/3 start-ups per year;
- **Acceleration programmes** that follow an evolutionary path and provide for the support of a selected group of start-ups by UniCredit StartLab. During the programme, start-ups benefit from collective training, planning and measurement of social and environmental impact improvement, as well as the possibility of transforming into a Benefit Corporation or obtaining B Corp certification.

In 02023, NATIVA will continue this path together with UniCredit with the aim of expanding the access of the start-ups that make up part of that network to the **SPACESHIP platform** in order to ensure greater pragmatism in supporting regeneration paths.

IMPACTO 2.0

The new release of the tool that helps companies draw up their Impact Report simply, autonomously and in compliance with legal requirements

At NATIVA we promote and disseminate future-proof economic and social models and systems. In 02022 we wanted to relaunch our commitment by focusing on improving a simple and immediate tool for managing corporate benefits that was already designed and launched in 02021: IMPACTO.

IMPACTO is the complete tool created by NATIVA to manage the benefit activity of companies, offering a structured and centralised method of collecting and monitoring the objectives and actions to be taken during the year to pursue one's goals. This monitoring also makes it possible to write the Impact Report simply, autonomously and in compliance with the legal requirements. A document that all Benefit Corporations must draw up annually to report the actions taken to meet the commitments made in the company bylaws.

The goal is to support Benefit Corporations in pursuing their goals by facilitating the writing of the impact report through a platform that helps the company comply with all legal requirements.

Through IMPACTO, 50% of the proceeds will help support projects that promote the **diffusion of benefit models**.

In 02022, we chose #UnlockEducation, the sustainability education campaign aimed at students and promoted by the Italian B Corps with the involvement of the Ministry of Education, to train the first generation capable of satisfying their own needs without compromising those of future generations .

NATIVA WITH B HEROES TO ENHANCE THE BEST ITALIAN START-UPS

As a partner of B Heroes, a company committed to helping start-ups integrate sustainability into their business model, this year NATIVA awarded NEU-Sykell with the "Best for Impact" special mention for their innovative single-use packaging for food products, with the goal of continuing to support the company in their sustainable innovation.

The fifth edition of B Heroes, the programme for innovation and the promotion of new businesses launched in 02018 and which has so far accompanied dozens of start-ups on growth and development paths, has just concluded.

On 20 June in Milan, at the headquarters of McKinsey & Company, one of the B Heroes partners, the final of the 02022 edition was held, the final event of a process that began last autumn with the *applications* of 1,100 companies, the 10 stages of the *roadshow*, the selection of 120 new entrepreneurial entities, up to the awarding of 14 start-ups.

NATIVA is a **partner of B Heroes** to help successful companies of tomorrow integrate sustainability into their business model: through the provision of webinars, workshops and one-to-one mentoring activities, we provide the tools and reference models for the creation of regenerative businesses to the start-ups that we support in their path of acceleration.



We have also concluded this wonderful journey this year with the awarding of our **special mention "Best for Impact"** to NEU-Sykell, recognising their business model centred on helping to generate a great environmental impact through innovative solutions to disposable packaging for *food & beverage* products.

In the coming months we will continue to support the company in its path of sustainable innovation to accompany it towards new business models that allow it to face the environmental and social challenges of the 21st century.

THE REGENERATIVE BEDO APPROACH — THE CO-CREATIVE PROCESS IN ORDER TO BECOME A REGENERATIVE FORCE

The model that was co-created together with Innate Motion to define who you want to be and what you want to do to evolve your business with regenerative strength.

Who we want to be and what we want to do are the fundamental questions to which the "BeDo" model, created with Innate Motion, wants to give an answer. "BeDo" combines two key elements - **purpose** ("Be") and **impact** ("Do") - which are important levers to guide the evolution of the business towards a regenerative model.

This model, which combines **empathy and science**, aims to create value for all stakeholders involved and impacted by the business world, honouring our *Mission*.

The shared Mission of NATIVA and Innate Motion is in fact that *companies* can be a positive force for a more equitable, inclusive and regenerative society.

By combining our skills and years of experience on the issues of *purpose* and measuring the impact of companies, we have defined a process that is able to respond to the great needs of companies.

No company can drive change or engage its stakeholders in this journey if the direction is not clear. Defining a *purpose* is not enough: it must be credible, achievable and connected to what the company and the group of human beings who lead it are doing. This *purpose* can become the compass for making business decisions and making sure that all areas of the company serve the same goal.

NATIVA and Innate Motion have joined forces to create the "Regenerative BeDo Approach" with a shared vision to shape a better future. As a certified B Corp we have collaborated to spread the message of companies as a positive force for change".

— **MARCELLA NIGRO**
Business Humanizer & Cultural Decoder, Innate Motion

The impact, on the other hand, serves to evaluate how good we are at achieving this *purpose*. "BeDo" wants to contribute to these great challenges, offering a well-defined process, the result of a collaboration that combines our values, the goals we have set ourselves and the methodologies we have developed over the years.

OBJECTIVES REVIEW 02022

OBJECTIVE	STATUS	NOTES
Creation of a new SPACESHIP platform with at least 15 new clients joining the new platform.	80%	We reached 12 new SPACESHIP clients in 02022.
Promotion of the NATIVA Climate Neutrality Programme towards our clients, activating projects with at least 8 new clients.	65%	We activated 5 new Climate Neutrality Programmes.
Measurement, gap analysis of at least 30 sites and environmental performance improvement plans for at least 20 international sites. Promotion of LEED and WELL protocols on at least 10 projects on national and international territory and definition of specific KPIs to measure NATIVA's contribution to the theme of Sustainable Communities, seen as a material area for NATIVA's future and current work.	80%	<p>→ We have measured environmental performance and proposed improvement plans with a view to green building at 28 national and international sites.</p> <p>→ We have promoted the LEED and WELL protocols to 6 sites, 3 of which have also achieved LEED certification.</p> <p>→ We have created two frameworks, one for the definition of KPIs in the field of sustainable real estate development and the other a due diligence tool for evaluating investments in terms of future environmental and social impacts deriving from the investment.</p>
Development of relationships with (at least 2) funds and (at least 3) credit institutions for the measurement and improvement of impacts (evolution) and for the	70%	→ In 02022 we supported two Credit Institutions in defining their Purpose, we developed relationships and designed frameworks to support the evolution of the portfolio of two asset management companies and

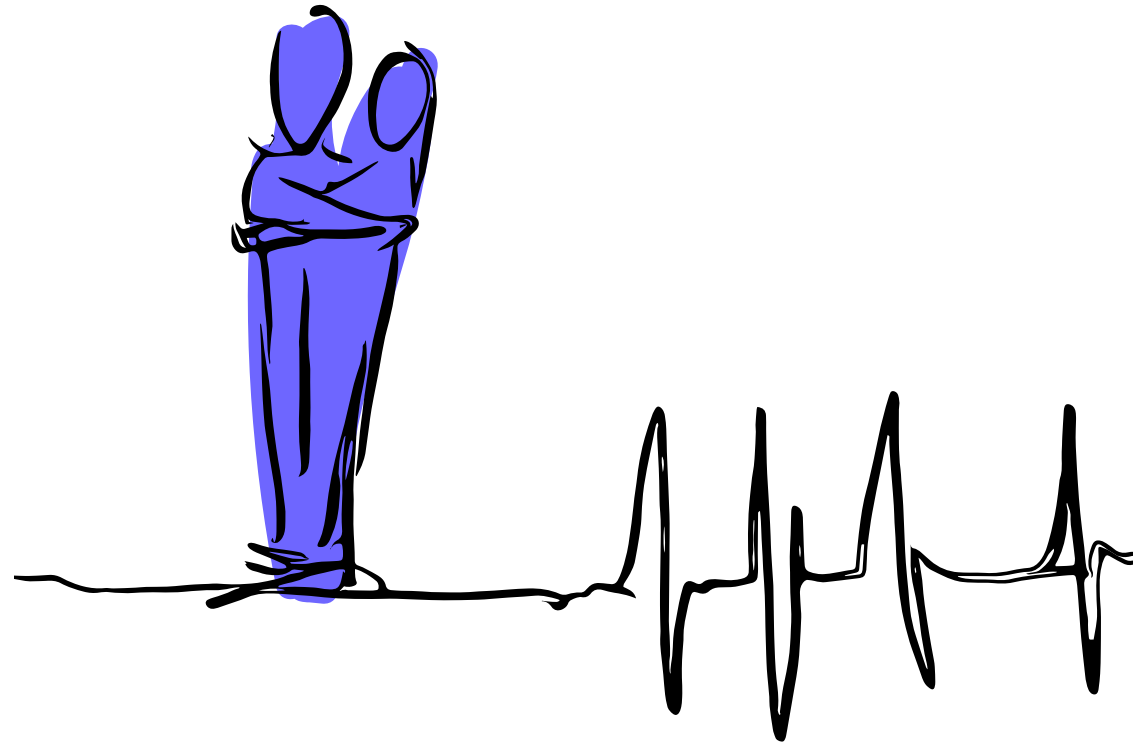
OBJECTIVE	STATUS	NOTES
creation of financial products or support for the performance of due diligence and evolution support activities of the portfolio; support in terms of the Sustainability Advisory for the issue of Green, Social or Sustainability Bonds and for the issue of at least 10 Sustainability-linked minibonds; active participation in national and international roundtables on sustainable finance issues and redefinition of the purpose of at least 3 entities in the finance world.		<p>three credit institutions and we carried out advisory activities for 6 minibonds distributed in 02022.</p> <p>→ For more information, see the <i>impact story dedicated to the topic</i>.</p> <p>→ At an international level, the B For Good Leaders Summit was an opportunity to start a conversation on sustainable finance with some entities that are active outside of Italy.</p> <p>→ For more information, see the <i>impact story dedicated to the topic</i>.</p> <p>→ With our support, CiviBank has become the first bank to obtain B Corp certification in Italy.</p>
Creation and implementation of frameworks and tools that allow the scalability of the impact generated by design, with a focus on sustainable finance.	75%	<p>In 02022 we supported an important Italian Venture Capital company in the creation of its first fund classified as art. 8 according to the EU SFDR Regulation, providing the same with tools based on the Benefit Corporation models.</p> <p>We have launched support for an Italian Private Equity (PE) fund, for the companies in the portfolio of one of its funds, measuring the Sustainability Profile of the first acquisition. We have equipped the fund with a methodology that can be extended to the entire portfolio to support its evolution.</p> <p>During the year we designed a framework for structuring an ESG-linked basket bond for an important Italian financial institution, with attention given to supporting evolution processes of the beneficiaries of the distributed capital, touching on material issues for them on the basis of the industrial sector.</p>

COMMITMENTS FOR 02023

- 01** → Stimulate the adoption of the proposition of the *Regeneration Partnership* model on behalf of the Legacy Leaders, as a support tool for the implementation of their sustainability plans.
- 02** → Apply the *Regenerative Events Framework & Legacy Report* to new events in the world of sport and beyond.
- 03** → Apply the *Community Multistakeholder Engagement Model* on at least one local institution or private association with the focus on a specific area, integrating initiatives aimed at the diffusion of the Benefit Corporation model.
- 04** → Support the financial institutions to assure the centrality of ESG performance in every investment, through the institution of more innovative products that may favour the adoption of sustainable practices from the beneficiaries.
- 05** → Design of an investment platform (dedicated to the acquisition of equity of the businesses interested in evolving in a direction of sustainability) to promote the development of a new regenerative financial model, in support of the expression on the full potential of the companies, from which NATIVA may create an investment platform.
- 06** → Define and activate NATIVA's international expansion model
 - Operation in 3 additional markets;
 - Work together with 12 international legacy leaders;
 - Assure that 15% of the revenue comes from international projects.
- 07** → Develop implementation models and the adoption of SPACESHIP that allows its adoption to have a rapid scale-up (ex. White label models for company networks) also through the evolution of the model of engagement and the extension of the number of content flows (ex. Flow in support of the Carbon Neutrality process for businesses).
- 08** → Expand the number of users of the NATIVA OURO, SPACESHIP and IMPACT platforms.

CHAPTER 05

SYNERGIES



"Action that is guided by the principle of interdependence with other organisations whose purpose is aligned and synergistic with that of the Company, to amplify joint positive impact"

05

SYNERGIES

Building an ecosystem of alliances that promotes interdependence and creates a shared path aimed at spreading regenerative business models: this is the goal that defines our **ecosystemic approach**. Just as the heart cannot function without the brain, we recognise that we could not exist without our ecosystem, with which we interact on the basis of the principle of interdependence, acknowledging our shared responsibility.

NATIVA's *Ecosystem Framework* for intentional alliance development evaluates each partnership based on its potential to regenerate and amplify impact. When selecting our partners, we prioritise those who can help create a thriving ecosystem that amplifies the positive impact of both NATIVA and the partner itself. Partners must be aligned with our values, and together we define a point of strength through collaboration - a *sweet spot* - that brings benefits to the organisations involved. The alliance wants to be engaging, collaborative and designed to have a wider impact than the context in which it arises, in application of the principle of interdependence.

MAIN KPIs 02022

11

Number of strategic partnerships for which a collaboration is established to promote regenerative business models.

B LAB ITALY WILL BE BORN

It has been 8 years since NATIVA became the Country Partner of B Lab for Italy. The time has come to pass the ball: B Lab Italy is born.

After **8 years** acting as the *Country Partner* of B Lab for Italy, the conditions have been created for a change of configuration. It has been a long journey for B Corp in Italy, which started from zero and which over time has led to a lively community of over 200 B Corps in Italy, part of the over 1,000 in Europe.

In 02022 we started work with B Lab Europe to create **B Lab Italy**, a new organisation that will officially be born in May 02023 and will be part of the *Global Network of B Lab and Sistema B*, which operates in six continents in favour of a more inclusive, equitable and regenerative economy.

B Lab Italy was designed as a **Participatory Foundation**. Intentional choice to allow better expression and involvement of the Italian B Corp *Community*. This legal form combines the elements of representation and governance robustness of a Foundation with those of active participation typical of the Association. The Italian B Corps will become part of the Participatory Assembly which will elect some of the members of the Board of Directors of the Foundation and will actively participate in the decisions relating to the life of the Foundation.

The organisation will grow with the support of B Lab Europa and the entire Italian B Corp *Community*. As NATIVA we will ensure a smooth handover that will finish by the end of 02024. We will continue to be there as a B Corp to continue promoting the change together with the community.

OUR ECOSYSTEM OF ALLIANCES

As NATIVA, we are committed to **building an ecosystem of alliances** that is consistent with our identity and culture and that allows us to amplify our impact and thus define our *legacy*.

In particular, we aim to work intentionally with *Legacy Leaders*, who can help us pursue our specific public benefit purposes. Among the most important *partnerships* launched during 02022 are the one with **Sistema Moda Italia** for the activation of a specific agreement and with **Fondazione Sviluppo Sostenibile** in the context of the **CO2alition** initiative which sees us engaged with 85 companies to pursue climate neutrality and the transition

beyond fossil fuels as energy models. 02022 was then a turning point for the redefinition of the relationship between NATIVA and B Lab which will lead to the birth of the **B Lab Italy Foundation in 02023**.

Among the synergies activated over time there are those with **B Lab Europe, Fondazione per lo Sviluppo Sostenibile, B For Good Leaders, Polimi GSoM, Regenerative Society Foundation, Intesa Sanpaolo, B Heroes, Innate Motion, United Nations Global Compact, Sistema Moda Italia, Assobenefit**.

OBJECTIVES REVIEW 02022

OBJECTIVE	STATUS	NOTES
Continue the dialogue with entities and stakeholders at a European, national and local level to promote the CO2alition initiative and activate synergies aimed at multiplying the impact.	80%	<ul style="list-style-type: none"> → We have launched the second development phase of the CO2alition movement with the entry of SusDeF as a partner in the initiative. → We have worked on the structuring of the 02023 programme launched at the Italian level which has attracted the attention of European organisations and other companies at an international level. → We co-created the programme on the basis of a calendar of activities that includes webinars, roundtables, guidelines and policy-making activities, identifying the topics that could best respond to the needs gathered by the companies participating in the community. → Although we have not yet officially launched CO2alition outside Italy, 02022 was the year in which we defined and created the conditions for this launch to be successful. → <i>For more information, see the impact story dedicated to the topic.</i>

OBJECTIVE	STATUS	NOTES
Strengthen and further develop the NATIVA Activist Framework through the inclusion of the following activities in the 02022 Action Plan:		
→ Application of the Urban Model with extension of the engagement of local stakeholders by carrying out at least 2 events with engagement	100%	<ul style="list-style-type: none"> → We have held four meetings, hosted within the spaces of the NATIVA offices in Rome and Milan. → <i>For more information, see the impact story dedicated to the topic.</i>
→ Launch and mass dissemination of #UnlockEducation with more than 500 schools reached	40%	→ The #UnlockEducation campaign was launched in March 02022 with events held in dozens of schools. Assessments are underway for the extent of diffusion in 02023 and 02024.
→ Launch of CO2alition at a national as well as European level	70%	→ CO2alition was only launched on a national level.
→ Expansion of actions related to NATIVA takes a stand.	60%	→ We have expanded and structured the 02022 calendar which includes the stories on the NATIVA website and social media pages.
→ <i>Sharing & Implementation di radical habits.</i>	10%	→ We are still in the conception phase, implementation to be planned.
Create a framework for the definition and engagement of the NATIVA ecosystem, setting the goal of defining at least 3 strategic partnerships during the year for which an agreement is reached on the object of the collaboration by implementing a shared action plan for the achievement of concrete objectives. Specific and priority focus on the future of the partnership with B Lab.	80%	<ul style="list-style-type: none"> We have set up a framework to activate the full potential of the NATIVA ecosystem. This was the base that led to the definition of two strategic partnerships in 02022, the one that sees us collaborating with B Lab in the transition to B Lab Italy and the one with SusDeF to carry on the 02023 CO2alition programme. → <i>For more information, see the impact stories dedicated to the topic.</i>

COMMITMENTS FOR 02023

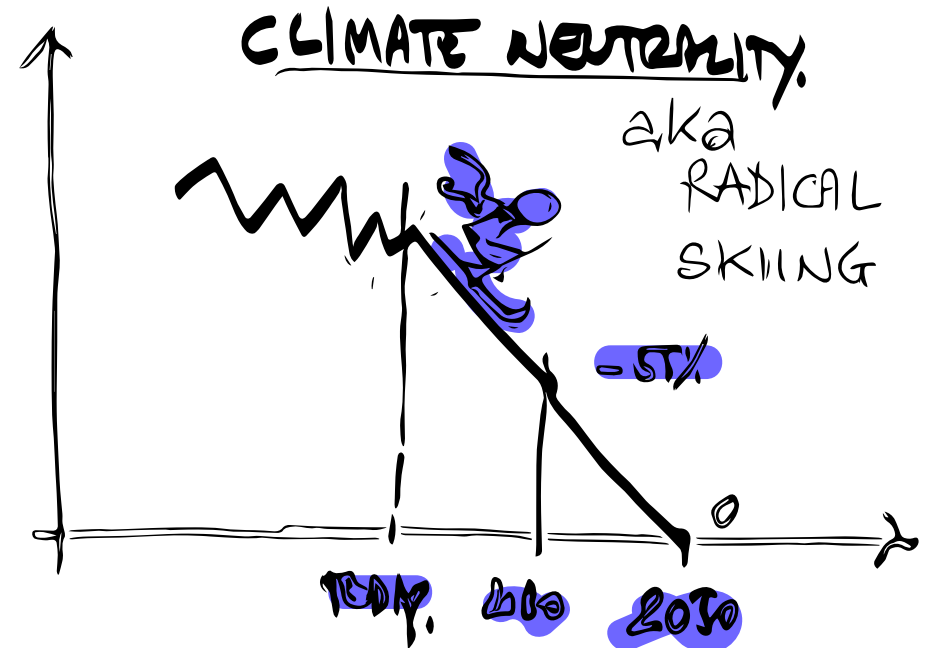
- 01** → Finish the B Lab Italy Foundation constitution process and create an efficient transition of the role of Country Party for B Lab Europe for Italy from NATIVA to the new B Lab Italy Foundation.
- 02** → Apply the model of governance “Act as a Benefit Corporation” to the active partnerships.
- 03** → Identify and activate new alliances, evaluate the real efficiency of the active alliances and decide whether to maintain them, develop them or terminate them. Explore possible synergies with institutions, Policy Makers, and Public Administration both on a national and European level.
- 04** → Actively participate in the Assobenefit board.
- 05** → Develop a measurement framework of the regeneration profile of certain projects with a work group dedicated to the Regenerative Society Foundation and the application of at least two pilot projects.
- 06** → Design and create an observational study on Benefit Corporations in Italy in collaboration with important representation and research institutions with the aim to promote the value of the model and the correct interpretation of the spirit of the law.

On 25 March 2022, the eco-mural #UnlockTheChange, a large street art work created by artist Zed1 using Airlite eco-paints has been unveiled in Naples. The initiative was promoted by all Italian B Corps as part of the #UnlockTheChange campaign



CHAPTER 06

CARBON NEUTRALITY



“The progressive evolution of its business and operating model towards an economy with zero emissions of climate-altering gases, in line with the European objectives of climate neutrality and the national ones of ecological transition”

06

CARBON NEUTRALITY

Over the years, the climate crisis has increasingly asserted itself in the collective consciousness. The strikes of the "Fridays for future", initiatives such as the Extinction Rebellion and other organisations show that this topic is spreading among civil society, businesses and institutions.

NATIVA is aware of the seriousness of the climate crisis and deliberately uses the word "emergency" because it implies that we need a state of alert, rapid decisions and the immediate implementation of actions aimed at resolving the situation in the shortest possible time. NATIVA's commitment in this sense is essentially structured in three directions: internal, external towards the *Legacy Leaders* with whom we collaborate, and towards the institutions. Internally, we are committed to monitoring our emissions, communicating them transparently to all our stakeholders and constantly evaluating solutions to minimise emissions at the source. Externally, we are committed to developing solutions and frameworks for companies wishing to embark on a solid and science-based Carbon Neutrality path, and with institutions, promoting collective efforts to evolve the system towards a net zero emissions society. An example of this is CO2alition, an Italian initiative of which we are promoters, to pursue climate neutrality.

We want to be the change we want to see in the world, so we lead by example through our efforts as a company and as individual human beings.

One of the biggest challenges regarding decarbonization is to act on the reduction of emissions related to the entire value chain. For this reason, in 02022 we focused on refining the calculation of Scope 3 emissions in order to have a more detailed picture of the most relevant emission sources that will allow us to define a more effective action plan.

We have therefore collected more precise data relating to various areas, such as the purchase of goods and services and waste disposal through internal questionnaires which have involved all Natives in calculating our environmental impacts.

This measurement phase is fundamental for our Carbon Neutrality journey, as the reduction of Scope 3 emissions represents the greatest challenge for NATIVA to reach *net-zero* by 02030.

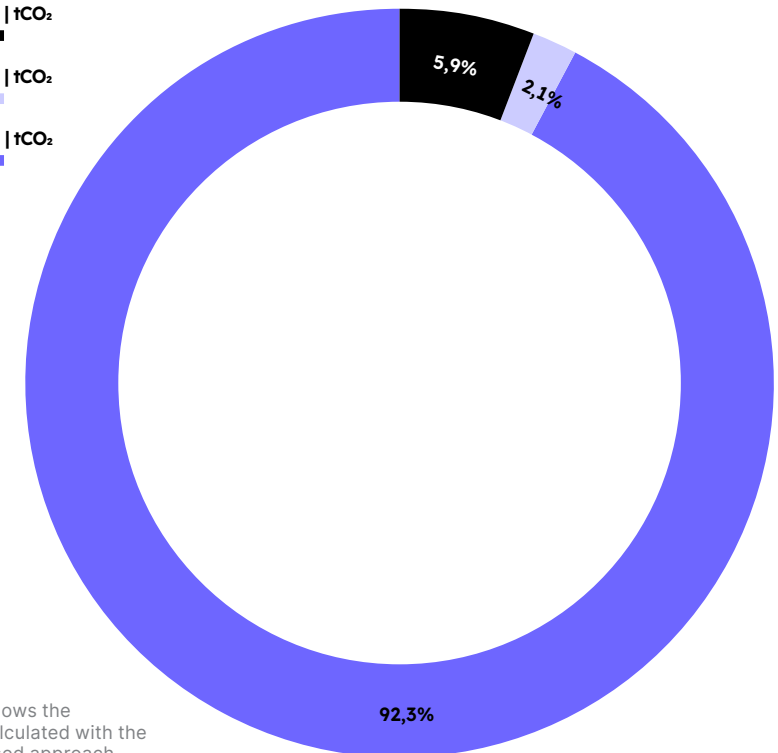
Parallely, NATIVA has decided to offset 125 percent of 02022 greenhouse gases emissions by investing in the protection of tropical forest, otherwise at risk of deforestation and representing a stock of 142 tons of carbon. The funded project protects the Tapichalaca reserve in Ecuador: the first reserve created by Fundación Jotocoto, Tapichalaca is located in the Huancabamba Depression. This area is one of the most important biogeographic barriers in the Andes in terms of species distribution, hosting more than 800 plants and 343 birds, making it a biodiversity hotspot. The project contributes to the expansion of the reserve to stop deforestation and create a buffer zone for threatened species.

SCOPE 1, 2, 3 EMISSIONS

Scope 1 Total | tCO₂

Scope 2 Total | tCO₂

Scope 3 Total | tCO₂



The graph shows the emissions calculated with the Location-based approach.

OUR COMMITMENT TO THE CLIMATE

In 02022 NATIVA formalised a near-term emission reduction target according to the framework of the Science Based Target initiative, to join other leading companies in Carbon Neutrality and give substance to the commitment to climate neutrality formalised in the company bylaws.

As a *Regenerative Design Company*, all of our activities are geared towards positive social and environmental impact. We recognise that every action we take, even if carried out with this objective in mind, has an impact on the system that we cannot ignore.

While we are committed to making **the calculation of the climate impact** of our activities more and more precise, increasingly expanding the scope of analysis, we intend to have a clear vision of how we can minimise this impact day after day.

For this reason, in 02022 NATIVA formalised its *near-term science based target*, committing to **reduce Scope 1 and 2 emissions by 46% by 02030** compared to 02019 and to **monitor and reduce Scope 3 emissions as much as possible**.

The target has been validated by the *Science Based Target initiative*.

Having a clear guide such as the one provided by the Science Based Target initiative helps us to give credibility to our commitment on Carbon Neutrality and to proceed with the right step towards **the goal of climate neutrality** as also enshrined in the purpose included in our company bylaws.

“Setting a science-based emission reduction goal means moving from asking what your company can afford to do about the climate emergency to what it needs to do instead. It is an assumption of responsibility and an alignment with the evidence provided by the international scientific community, which implies a rethinking of one's way of working and of the company's business model”.

— **NICOLA PICCOLO**
Evolution Guide, NATIVA

OBJECTIVES REVIEW 02022

OBJECTIVE	STATUS	NOTES
Set NATIVA net zero SBT target.	100%	We have set the near-term Science Based Target, in line with the objective of containing the temperature increase below 1.5° C. → For more information, see the impact story dedicated to the topic.
Reduce total emissions by 10% compared to 02021.	0%	The decrease in total emissions compared to 02021 has not been achieved, mainly due to the expansion of NATIVA activities and the consequent increase in the number of Natives and business travel. In total we have reduced Scope 1 and 2 emissions by 8%, while Scope 3 emissions have increased. → For more information, see Table 11

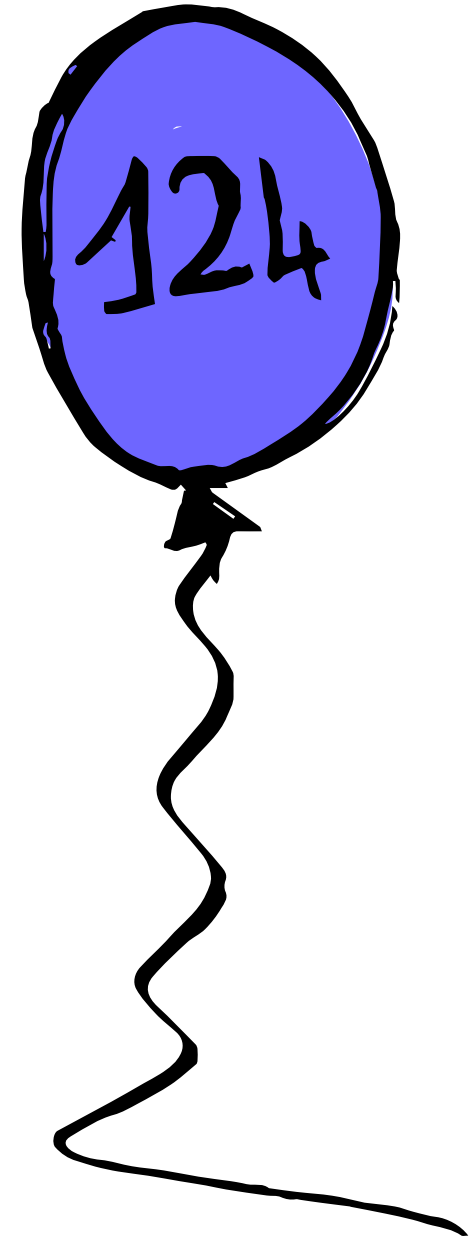
COMMITMENTS FOR 02023

- 01** → Develop a plan for Carbon Neutrality with actions aimed at reaching the SBTi targets relative to the scope 1 and 2 emissions in 02030 (-46% with respect to 02019 Baseline) and definition of a target of reduction of Scope 3.
- 02** → Define a business travel policy aimed at the reduction of emissions.
- 03** → Continually support the organisation of the CO2alition programme.

CHAPTER 07

ACCOUNTABILITY TRANSPARENCY AND SUSTAINABILITY

“As a Benefit Corporation, we pursue specific public benefit purposes and operate in an accountable, sustainable and transparent manner towards people, communities, territories and the environment, cultural and social assets and activities, bodies and associations, other bearers of interest and future generations”.



07

ACCOUNTABILITY, TRANSPARENCY AND SUSTAINABILITY

We want to act as a Legacy Leader, constantly improving our sustainability performance and our social and environmental impact.

We do this by operating in an accountable, sustainable and transparent way and interacting directly with our ecosystem of stakeholders. We protect the privacy and data of our customers, aware that sharing knowledge is the base of the collaborative model of evolution that we pursue. We have set up a path to improve our performance, measured through international standards such as the BIA, reporting in accordance with the GRI standard: core option and committing ourselves transparently and continuously to reduce our environmental impact.

MAIN KPIS 02022

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BIA Score

THE IMPACT OF NATIVA ACCORDING TO THE BIA AND THE SDGAM

The positive result of impact growth compared to the last score certified by B Lab in 02021 of 123.2 points (latest report certified by B Lab viewable here: bcorporation.net/en-us/find-a-b-corp/company/nativa-srl-sb) is the result of the benefit actions pursued to achieve the specific public benefit purposes as described in the previous chapters. These actions are focused on the well-being of people in NATIVA and led us to receive the Best for the World award from B Lab in the Workers and Governance area.

Score not verified by B Lab

SUMMARY EVALUATION OBTAINED USING THE BIA AT THE END OF 02022

IMPACT AREA	SCORE
GOVERNANCE	20
WORKERS	39
COMMUNITY	21
ENVIRONMENT	11
CLIENTS	33

SUSTAINABLE DEVELOPMENT GOAL
Developed by B Lab and the United Nations Global Compact, the SDG Action Manager is a dynamic self-assessment tool that helps all companies take action on the United Nations Sustainable Development Goals (SDGs): bcorporation.net/en-us/programs-and-tools/sdg-action-manager

At the same time, NATIVA, by its very nature, acts to pursue all 17 of the *Sustainable Development Goals* of the UN 02030 Agenda, actively committing to creating a more prosperous economy, society and ecosystem in which other companies can thrive and in turn have a positive impact.

However, based on our internal analysis, we have identified SDGs 5, 8, 10, 12, 13 and 17 as the most relevant to us. Based on the self-assessment conducted with the SDG Action Manager tool, we compared our performance against an international industry benchmark that includes companies from around the world and obtained a score of approximately:

- 16% above average on SDG 5 *Gender Equality*
- 26% above average on SDG 8 *Decent Work and Economic Growth*
- 4% above average on SDG 10 *Reduced Inequalities*
- 52% above average on SDG 12 *Responsible Production and Consumption*
- 38% above average on SDG 13 *Climate Action*

Our contribution to SDG 17 is instead measured through the various advocacy and collaboration actions with various *stakeholders* in which we take part to contribute to a multiplication of our positive impact.

NATIVA BEST FOR THE WORLD — GOVERNANCE & WORKERS

A recognition by B Lab of our commitment to continuously improve governance practices and the positive impact towards all our people.

We are proud to announce that we are one of the 02022 “**Best for the World**” B Corps. Accountability, transparency, engagement with stakeholders and the integration of sustainability into business decisions have been core elements of our DNA since 02013, the year in which NATIVA became a certified B Corp. Furthermore, our aim has always been to promote the happiness of all those who are part of the company, a purpose included in our Company bylaws.

The radical principles we hold to are respecting our values and adopting a Nativer-centric approach, since NATIVA is happy when Nativers are too. If we take these principles to their fullest expression, we believe in the phrase “**Nativers before NATIVA**”.

These values have led us to this extraordinary recognition by B Lab, a non-profit organisation that promotes B Corp certification, a result that makes us even more proud to be part of the B Corp *Community* and to represent excellence in the areas of governance and workers.

OBJECTIVES REVIEW 02022

OBJECTIVE	STATUS	NOTES
Define a system and ownership for the collection and monitoring of the data necessary for the interdependence report and carry out a complete materiality assessment for the next year which aims to identify the material topics for NATIVA going beyond the stakeholder engagement process used for 02021.	100%	<p>→ In 02022 we identified the new impact managers: Eric Ezechieli, Claudia Mormino and Martina Grossi, assigning them the functions and tasks aimed at pursuing the specific public benefit purposes.</p> <p>→ We completed the materiality analysis by identifying 18 material topics.</p> <p>→ <i>For more details, see the section “The materiality of NATIVA”.</i></p>

COMMITMENTS FOR 02023

01	→ Update NATIVA's target profile.
02	→ Devise a matrix to state the commitments that NATIVA assumes in terms of Accountability, Sustainability and Transparency towards its stakeholders.
03	→ Reach Ecovadis Platinum certification.

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METHODOLOGICAL NOTE

REPORT SCOPE AND PROCESS

The interdependence report is published annually and the data refer, unless otherwise indicated, to the period from 1 January 02022 to 31 December 02022 and, where applicable, these are compared with the same scope of the previous fiscal year. The scope of information and economic, environmental and social data is the same as that of the Report and includes only one entity, NATIVA Srl SB with two directors, Paolo Di Cesare and Eric Ezechieli. Those responsible for the impact in the year 02022 are: Eric Ezechieli, Claudia Mormino and Martina Grossi.

Where it was not possible to find quantitative data, recourse was made to estimates which, if present, are based on shared methodologies and guarantee a reliable representation of performance and data. The interdependence report contains information relating to social, environmental and governance aspects that have emerged from the stakeholder engagement process, and takes into account the context and specific national and international trends. This document has been prepared in compliance with the GRI standard: core option.

In the appendix to the document, the *GRI Content Index* is presented with details of the contents reported in compliance with the GRI Standards and in line with the material topics that emerged for NATIVA.

OFFICES

- Via degli Ausoni 1, 00185 - Rome
- Viale Vittorio Veneto, 28, 20124 - Milan

LEGAL RESIDENCE

- Piazzale Clodio, 22 - 00195 - Rome

DATES

Dates in NATIVA are encoded according to the *LongNow* system, as YYYYMMDD. The five digits for the year remind us that on a scale of tens of thousands of years we are in the year 02019 out of 99999 years. NATIVA acts now and thinks about the long term.

OBJECTIVES REVIEW

For this year's report we have decided to use an OKR system for reporting on achievements (in percentage terms):

- 0% - 30% → we have made no real progress
- 40% - 60% → we have made progress, but failed to complete the job
- 70% - 100% → we have delivered

BIA-GRI AGREEMENT

The BIA-GRI agreement indicates whether or not there is a match between the GRI indicators and the BIA requests. This agreement can be:

- *Exact* when there is a BIA request that is directly comparable with a GRI indicator
- *Partial* when there is a BIA request that is partially comparable with a GRI indicator
- *Conceptual o Impact* when there is a BIA request that is generally comparable with a GRI indicator (at an impact or concept level)
- *No Match* when there is no BIA request comparable with the GRI indicator

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GRI-BIA INDICATORS TABLE

The following table has been updated with respect to the one of the last Interdependence Report, in coherence with the update of the materiality analysis.

The following table refers to all the material topics, together with their description, the correlation with internally generated KPIs, the correlation with the GRI Standards and the level of matching between the GRI and the BIA, both standards used in the measurement of NATIVA's ESG performance.

AREA 1 — PEOPLE'S HAPPINESS

“The aim of NATIVA is to accelerate the transition towards economic regenerative paradigms for people and the biosphere and the contribute to the happiness and well-being of the people who enliven the Company itself”

MATERIAL TOPICS	TOPIC DESCRIPTION	KPIs NATIVA	GRI CORRESPONDENCE (beyond GRI 3)	BIA GRI CORRESPONDENCE
Culture and engagement	Create a new distinctive and shared culture, where NATIVA's philosophy and the Nativers' mindset are aligned and overlapping. Our people are proud to represent NATIVA.	Number of Retreats within the year and total number of days spent for the year's Retreats.	NA	No Match
People's health and flexibility	Offer a dynamic and flexible work environment, encouraging the personal wellbeing and respecting the personal and work life-related needs of the team, always listening in a careful and empathic way.	Happiness index: average value of the Nativers' happiness (1-10 scale) within the year.	NA	No Match

MATERIAL TOPICS	TOPIC DESCRIPTION	KPIs NATIVA	GRI CORRESPONDENCE (beyond GRI 3)	BIA GRI CORRESPONDENCE
People's full potential	Contribution to training and transforming NATIVA's people in order to make them <i>Legacy Leaders</i> ready to leave a sign and contribute to the regeneration of the biosphere and the community.	-	404-1 Average hours of training per year per employee 404-3 Percentage of employees receiving regular performance and career development reviews	Conceptual Match Workers: Career Development (Hourly) Impact Match Workers: Career Development Conceptual Match Community: New Jobs added and attrition rate
Diversity & Inclusion	Develop diversity and inclusion, considering everyone's peculiarities and talents, growing ourselves thanks to different perspectives and backgrounds.	-	405-1 Diversity of governance bodies and employees	Partial Match Community: Diversity & Inclusion
Professional growth and benefits	Responsible business management finalized to the value creation in the short, medium and long term and towards all stakeholders, particularly developing plans of salaries growth in line with the Nativers' needs and the company's profitability, offering adequate retributions and performance-based bonuses, guaranteeing financial transparency.	% of Nativers who received bonuses/prizes during the year	NA	No Match 401-1 New employee hires and employee turnover Conceptual Match Community: New Jobs added and attrition rate

AREA 2 — FUTURE-PROOF ECONOMIC AND SOCIAL SYSTEMS

“The promotion and diffusion of future-proof economic and social models and systems, in particular the B Corp model and standards, the legal form of Benefit Corporations and other models inclusive of stakeholders and future generations”

MATERIAL TOPICS	TOPIC DESCRIPTION	KPI NATIVA	GRI CORRESPONDENCE (beyond GRI 3)	BIA GRI CORRESPONDENCE
Activism & cultural change	Act with the intention to promote the values and principles we believe in, expressing our opinion on controversial issues, and committing in projects aiming to urban regeneration, the radical change of habits, and the involvement and diffusion of a regenerative culture.	Average number of hours of activism for each employees during the year	NA	No Match
		Number of companies certified B Corp in Italy during the year	NA	No Match
		Number of companies supported in the legal switch to benefit corporation	NA	No Match
		Number of university students supported with respect to research and thesis projects on B Corp and benefit corporation topics	NA	No Match
Dialogue with institutions	Promote the dialogue and the collaboration with national and local policy makers, and with other institutional stakeholders in order to contribute to the promotion and the development of policies oriented towards the improvement of society and the biosphere in which we operate.	Topic managed from a qualitative point of view, not measured through specific KPIs.		

AREA 3 — PRACTICAL EVOLUTIONS AND BUSINESS MODELS

“The design and introduction of sustainable innovation practices and models in companies and institutions to accelerate a positive transformation of economic, production, consumption and cultural paradigms, so that they tend towards the systematic regeneration of natural and social systems”

MATERIAL TOPICS	TOPIC DESCRIPTION	KPI NATIVA	GRI CORRESPONDENCE (beyond GRI 3)	BIA GRI CORRESPONDENCE
Scientific approaches	Support the transition towards regenerative paradigms with solid scientific bases, encouraging the dialogue with experts and sharing models and methodologies based on science.	→ Number of new products analyzed with the SLCA (Sustainability Life Cycle Assessment) methodology during the year.	NA	No Match
		→ Total number of new products analyzed with the SLCA (Sustainability Life Cycle Assessment) methodology.		
Frameworks and innovative and technological tools	Develop and share specific frameworks and innovative, creative and technological tools able to exponentially accelerate our activities' impact and our clients' evolution. Analyze and apply the new available technologies, like AI to improve our work's efficiency.	Number of new tools and frameworks developed by NATIVA during the year.	NA	No Match
Listening to and developing clients	Listening to the clients, knowing their needs and expectations, translating them into concrete actions, taking them towards evolutive plans of business growth.	Number of sustainable strategic projects we took on during the year.	NA	No Match
		Number of involved companies with the suppliers coevolution framework.	NA	No Match

MATERIAL TOPICS	TOPIC DESCRIPTION	KPI NATIVA	GRI CORRESPONDENCE (beyond GRI 3)	BIA GRI CORRESPONDENCE
Internationalization	Acceleration of the company's impact expanding the geographical scope and offering solutions on a global level.	→ % revenues deriving from international projects.	NA	No Match
		→ Number of international Legacy Leaders supported during the year.		
		→ % of supported international Legacy Leaders on the total of supported clients during the year.		
Financial world	Put at the middle of the financial activity the ESG performance, supporting the financial institutions and ensuring the centrality of the ESG performance in every investment.	Monetary amount of the provided financing through sustainable finance products projected by us (Sustainability-linked Loan)	NA	No Match
		Monetary amount of the provided financing through sustainable finance products projected with NATIVA's support (Sustainability-linked Loan).	NA	No Match
Legacy Leaders inspiration	Inspire the leaders and the people who want to leave a mark and realize a radical evolution in business, through the creation of durable relationships based on human inspiration.	Number of trained people in our programs during the year.	NA	No Match
		Number of published articles with NATIVA's direct contribution.	NA	No Match
		Number of conferences on new paradigms we attended during the year	NA	No Match

AREA 4 — SYNERGIES

“Action that is guided by the principle of interdependence with other organisations whose purpose is aligned and synergistic with that of the Company, to amplify joint positive impact”

MATERIAL TOPICS	TOPIC DESCRIPTION	KPI NATIVA	GRI CORRESPONDENCE (beyond GRI 3)	BIA GRI CORRESPONDENCE
Ecosystem's engagement and activation	Create a partnerships ecosystem able to promote the value of interdependence and create a shared path aiming to spreading regenerative business paradigms.	Number of strategic partnerships for which a clear collaboration is defined in order to promote regenerative business models.	NA	No Match

AREA 5 — CARBON NEUTRALITY

“The progressive evolution of its business and operating model towards an economy with zero emissions of climate-altering gases, in line with the European objectives of climate neutrality and the national ones of ecological transition”

MATERIAL TOPICS	TOPIC DESCRIPTION	KPI NATIVA	GRI CORRESPONDENCE (beyond GRI 3)	BIA GRI CORRESPONDENCE
Fighting climate change	Act in a responsible way to reduce our carbon footprint and that of the companies we work with, developing systemic solutions to face climate change challenges	–	305 - 1 Scope 1 305 - 2 Scope 2 305 - 3 Scope 3	Exact Match Environment: Air & Climate Exact Match Environment: Air & Climate Exact Match Environment: Air & Climate

AREA 6 — ACCOUNTABILITY, TRANSPARENCY AND SUSTAINABILITY

“As a Benefit Corporation, the Corporation pursues one or more specific public benefit purposes and operates in an accountable, sustainable and transparent manner towards people, communities, territories and the environment, cultural and social assets and activities, bodies and associations, other bearers of interest and future generations”

MATERIAL TOPICS	TOPIC DESCRIPTION	KPI NATIVA	GRI CORRESPONDENCE (beyond GRI 3)	BIA GRI CORRESPONDENCE
Impact's valuation and transparency	Measure NATIVA's social, environment and economic impact, granting transparency towards all stakeholders.	Benefit Impact Assessment (BIA) score (0-200)	NA	No Match
Brand Identity	Ensure that our PURPOSE and identity are not just simply understood, but they must be our driving force and the expression of our long term global development strategy.			Topic managed from a qualitative point of view, not measured through specific KPIs.
Clients' privacy	Protect the privacy and information shared by the clients in line with EU's legal framework.	—	418 - 1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Impact and/or Conceptual Match Customers: Customer stewardship

GRI CONTENT INDEX

PEOPLE

TABLE 1 — BREAKDOWN OF EMPLOYEES BY CONTRACT TYPE IN ITALY

CONTRACT TYPE	AS OF 31 DICEMBRE 02022			AS OF 31 DICEMBRE 02021		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
Indefinitely	16	23	39	15	16	31
Temporary	1	2	3	1	0	1
TOTAL	17	25	42	16	16	32
Contracts transformed from temporary to indefinitely	0	0	0	2	0	2

TABLE 2 — BREAKDOWN OF EMPLOYEES BY GENDER, GEOGRAPHICAL AREA AND CONTRACT TYPE IN ITALY

CONTRACT TYPE	AS OF 31 DICEMBRE 02022			AS OF 31 DICEMBRE 02021		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
MILAN	9	12	21	7	8	14
Indefinitely	8	10	18	6	8	13
Temporary	1	2	3	1	0	1
ROME	8	13	21	9	8	16
Indefinitely	8	13	21	9	8	16
Temporary	0	0	0	0	0	0

CONTRACT TYPE	AS OF 31 DICEMBRE 02022			AS OF 31 DICEMBRE 02021		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
ABROAD	0	0	0	0	0	0
Indefinitely	0	0	0	0	0	0
Temporary	0	0	0	0	0	0
TOTAL	17	25	42	16	16	32

TABLE 3 — BREAKDOWN OF PEOPLE BY GENDER AND EMPLOYMENT TYPE IN ITALY

FULL-TIME / PART-TIME	AS OF 31 DICEMBRE 02022			AS OF 31 DICEMBRE 02021		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
Full-time	16	25	41	14	16	30
Part-time	1	0	1	2	0	2
TOTAL	17	25	42	16	16	32

TABLE 4 — BREAKDOWN OF EXTERNAL WORKERS BY CATEGORY

EXTERNAL WORKERS	AS OF 31 DICEMBRE 02022			AS OF 31 DICEMBRE 02021		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
VAT-registered workers with continuous contract	2	1	3	2	2	4
VAT-registered workers with a target-based contract	6	1	7	7	1	8
Other (specify) - Occasional performance	0	0	0	0	0	0

EXTERNAL WORKERS	AS OF 31 DICEMBRE 02022			AS OF 31 DICEMBRE 02021		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
Internship	0	0	0	0	0	0
TOTAL	8	2	10	9	3	12

TABLE 5 — NEW HIRINGS AND TURNOVER

NUMBER OF PEOPLE	FROM 1 JANUARY TO 31 DECEMBER 02022		FROM 1 JANUARY TO 31 DECEMBER 02021	
	MEN	WOMEN	MEN	WOMEN
Hired employees	2	10	7	8
Employees who left the Company	1	1	0	1
TOTAL HIRED	12		15	
TOTAL CEASED	2		1	
Entry turnover (%)	28,6%		50%	
Exit turnover (%)	5%		3%	

NUMBER OF PEOPLE	FROM 1 JANUARY TO 31 DECEMBER 02022			FROM 1 JANUARY TO 31 DECEMBER 02021		
	≤30 Y.O.	31-50 Y.O.	>50 Y.O.	≤30 Y.O.	31-50 Y.O.	>50 Y.O.
Hired employees	9	2	1	12	2	1
Employees who left the Company	0	2	0	0	1	0
TOTAL HIRED	12			15		
TOTAL CEASED	2			1		

NUMBER OF PEOPLE	FROM 1 JANUARY TO 31 DECEMBER 02022	FROM 1 JANUARY TO 31 DECEMBER 02021
HIRED EMPLOYEES	12	15
Milan	8	7
Rome	4	8
External	0	0
EMPLOYEES WHO LEFT THE COMPANY	2	1
Milan	1	1
Rome	1	0
External	0	0

At the organisational level we are an organisation without hierarchies, in which the leadership is collaborative, empathic and shared. Below, however, is a breakdown of the different contractual statuses of the reference CCNL

TABLE 6 — BREAKDOWN OF EMPLOYEES BY GENDER, AGE AND CATEGORIES

NUMBER OF PEOPLE	AS OF 31 DICEMBRE 02022					AS OF 31 DICEMBRE 02021				
	M	%	W	%	TOT	M	%	W	%	TOT
Senior Managers	2	100%	0	0%	2	2	100%	0	0%	2
Managers	4	44%	5	56%	9	3	43%	4	57%	7
White collars	10	33%	20	67%	30	9	43%	12	57%	21
Workers	1	100%	0	0%	1	2	100%	0	0%	2
TOTAL	17	40,5%	25	60%	42	16	50%	16	50%	32

NUMBER OF PEOPLE	AS OF 31 DICEMBRE 02022							AS OF 31 DICEMBRE 02021						
	≤30	%	31-50	%	>50	%	T	≤30	%	31-50	%	>50	%	T
Senior Managers	0	0%	0	0%	2	100%	2	0	0%	0	0%	2	100%	2
Managers	0	0%	7	78%	2	22%	9	0	0%	7	100%	0	0%	7
White collars	22	73%	8	27%	0	0%	30	17	81%	4	19%	0	0%	21
Workers	0	0%	0	0%	1	100%	1	0	0%	1	50%	1	50%	2
TOTAL	22	52%	15	36%	5	12%	42	17	53%	12	38%	3	9%	32

TABLE 7 — BREAKDOWN OF EMPLOYEES BELONGING TO PROTECTED CATEGORIES BY AGE AND GENDER

NUMBER OF PEOPLE	AS OF 31 DICEMBRE 02022					AS OF 31 DICEMBRE 02021				
	M	%	W	%	TOT	M	%	D	W	TOT
Senior Managers	0	0%	0	0%	0	0	0%	0	0%	0
Managers	0	0%	0	0%	0	0	0%	0	0%	0
White collars	0	0%	1	100%	1	0	0%	0	0%	0
Workers	0	0%	0	0%	0	0	0%	0	0%	0
TOTAL	0	0%	1	100%	1	0	0%	0	0%	0

TABLE 8 — BREAKDOWN OF THE MEMBERS OF THE BOARD OF DIRECTORS BY AGE AND GENDER

NUMBER OF MEMBERS	AS OF 31 DICEMBRE 02022					AS OF 31 DICEMBRE 02021				
	U	%	D	%	TOT	U	%	D	%	TOT
>50 y.o.	2	100%	0	0%	2	2	100%	0	0%	2
TOTAL	2	100%	0	0%	2	2	10%	0	0%	2

TABLE 9 — HOURS OF TRAINING BY CATEGORY AND GENDER

HOURS OF TRAINING	FROM 1 JANUARY TO 31 DECEMBER 02022			FROM 1 JANUARY TO 31 DECEMBER 02021		
	N. HOURS MEN	N. HOURS WOMEN	N. HOURS TOTAL	N. HOURS MEN	N. HOURS WOMEN	N. HOURS TOTAL
Senior Managers	-	-	0	n.d.	n.d.	0
Managers	39,8	168	207,8	n.d.	n.d.	0
White collars	357,6	631,6	989,2	n.d.	n.d.	0
Workers	0	-	0	n.d.	n.d.	0
TOTAL	397,4	799,6	1.197	0	0	0

TABLE 10 — PERCENTAGE OF EMPLOYEES RECEIVING A PERIODIC PERFORMANCE AND PROFESSIONAL DEVELOPMENT VALUATION

NUMBER OF PEOPLE	AS OF 31 DICEMBRE 02022			AS OF 31 DICEMBRE 02021		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
Senior Managers	n.a	-	n.a	n.a	-	n.a
Managers	100%	100%	100%	100%	100%	100%
White collars	100%	100%	100%	100%	100%	100%
Workers	n.a	-	n.a	n.a	-	n.a
TOTAL	100%	100%	100%	100%	100%	100%

RISK MANAGEMENT

NATIVA's partners have decided to preventively identify and map the main risks, adopting suitable tools to govern them and reduce their impact. Below we present a brief summary of the non-financial risks to which the organisation is exposed and how it was decided to manage them:

1 — Lack of customer diversification and risk associated to the dependence on a concentrated number of customers: with the increase in the number of customers experienced in the last year, attempts are made to differentiate them more and more both in terms of number and sector;

2 — Risk of high turnover given the young age of the Natives and the trend known as "Great Resignation" that characterised the last year: NATIVA's growing commitment to Natives' happiness with structured feedback processes and creation of the Life component in the XYZ framework with the hiring of a dedicated person;

3 — Rapid expansion and possible lack of activities' structuring: creation of an internal organisation defined through the XYZ and launch of an internal monitoring system;

4 — Exposure to environmental and social risks: continuous measurement and management/improvement of performance through measurement with international standards such as the B Impact Assessment;

5 — The expansion and universal access to Artificial Intelligence presents risks related to the loss of human creativity, privacy and data manipulation: monitoring regulatory evolutions, selecting the most appropriate AI tools to integrate into our processes and frameworks to ensure the protection of our customers' data and information, our way of working and what distinguishes us in terms of creativity, innovation and human touch, in line with our values.

STAKEHOLDER ENGAGEMENT

Our main stakeholders include: our clients, namely legacy leaders, the people working at NATIVA, namely Natives, the young generations, our main partners including B Lab, Regenerative Society Foundation, Sustainable Development Foundation, UN Global Compact, WLA, national and international institutions and policymakers, our

suppliers, universities and all other members of NATIVA's ecosystem with whom we collaborate to accelerate the transition towards regenerative business paradigms. The stakeholder engagement activities undertaken in 02022 which resulted in the update of our material issues are recounted in the section "The Materiality of NATIVA".

EMISSIONS

TABLE 11 — NATIVA'S EMISSIONS

EMISSIONS	02022	02021
	tCO ₂ eq.	tCO ₂ eq.
Scope 1	6,73	7,73
Scope 2 (market based)	0	0,47
Scope 2 (location based)	2,35	2,18
Scope 3	104,26	32,34
TOTAL (MARKET BASED)	110,99	40,54
TOTAL (LOCATION BASED)	113,34	42,25

The increase in Scope 3 emissions compared to 02021 is due, to the improved methodology for calculating the categories of "Business travel", "Purchased goods and services", "Employee commuting" and "Waste generated in operations", and also to increased commuting and business travel due to the better health situation in 02022.

During 02022 NATIVA purchased Guarantees of Origin (GO) certificates equal to 100% of the electricity purchased from the grid, thus reducing the Scope 2 emissions calculated according to the market-based methodology.

TABLE 11.1 — GRI 305-1

GROSS DIRECT (SCOPE 1) GHG EMISSIONS IN METRIC TONS OF CO ₂ EQUIVALENT	6,73
GASES INCLUDED IN THE CALCULATION	CO ₂ , NH ₄ , N ₂ O
BIOGENIC CO ₂ EMISSIONS IN METRIC TONS OF CO ₂ EQUIVALENT	0
BASE YEAR FOR THE CALCULATION	NA

SOURCE OF THE EMISSION FACTORS AND THE GLOBAL WARMING POTENTIAL (GWP) RATES USED, OR A REFERENCE TO THE GWP SOURCE	UK Department for Business, Energy & Industrial Strategy (DEFRA) - UK Government GHG Conversion Factors for Company Reporting, 02022 full set for advanced user https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-02022
CONSOLIDATION APPROACH FOR EMISSIONS	Equity share
STANDARDS, METHODOLOGIES, ASSUMPTIONS, AND/OR CALCULATION TOOLS USED	GHG Protocol: a corporate accounting and reporting standard https://ghgprotocol.org/corporate-standard ISO 14064-1:2018 https://www.iso.org/standard/66453.html

TABLE 11.2 — GRI 305-2

GROSS LOCATION-BASED ENERGY INDIRECT (SCOPE 2) GHG EMISSIONS IN METRIC TONS OF CO ₂ EQUIVALENT	2,35
IF APPLICABLE, GROSS MARKET-BASED ENERGY INDIRECT (SCOPE 2) GHG EMISSIONS IN METRIC TONS OF CO ₂ EQUIVALENT	0
IF AVAILABLE, THE GASES INCLUDED IN THE CALCULATION	NA
BASE YEAR FOR THE CALCULATION	NA
SOURCE OF THE EMISSION FACTORS AND THE GLOBAL WARMING POTENTIAL (GWP) RATES USED, OR A REFERENCE TO THE GWP SOURCE	Location-based emission factor ISPRA https://www.isprambiente.gov.it/files02022/pubblicazioni/rapporti/r363-02022.pdf TERNA https://download.terna.it/terna/7-INTERNAZIONALE_8d9ced060a052ed.pdf Market-based emission factor Association of Issuing Bodies https://www.aib-net.org/sites/default/files/assets/facts/residual-mix/2021/AIB_2021_Residual_Mix_Results_1_1.pdf#page=6
CONSOLIDATION APPROACH FOR EMISSIONS	Equity share
STANDARDS, METHODOLOGIES, ASSUMPTIONS, AND/OR CALCULATION TOOLS USED	ISO 14064-1:2018 https://www.iso.org/standard/66453.html

TABLE 11.3 — GRI 305-3

GROSS OTHER INDIRECT (SCOPE 3) GHG EMISSIONS IN METRIC TONS OF CO2 EQUIVALENT	104,26
IF AVAILABLE, THE GASES INCLUDED IN THE CALCULATION	CO ₂ , NH ₄ , N ₂ O
BIOGENIC CO2 EMISSIONS IN METRIC TONS OF CO2 EQUIVALENT	0
OTHER INDIRECT (SCOPE 3) GHG EMISSIONS CATEGORIES AND ACTIVITIES INCLUDED IN THE CALCULATION	Purchased goods and services; Capital goods; Fuel- and energy-related activities (not included in scope 1 or scope 2); Waste generated in operations; Business travel; Employee commuting; Processing of sold products.
BASE YEAR FOR THE CALCULATION	NA
SOURCE OF THE EMISSION FACTORS AND THE GLOBAL WARMING POTENTIAL (GWP) RATES USED, OR A REFERENCE TO THE GWP SOURCE	UK Department for Business, Energy & Industrial Strategy (DEFRA) - UK Government GHG Conversion Factors for Company Reporting, 02022 full set for advanced user https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-02022 Database Agence de la transition ecologique (ADEME) https://bilans-ges.ademe.fr/en/accueil/authentication Istituto Superiore per la Protezione e la Ricerca Ambientale (ISPRA) https://www.isprambiente.gov.it/files02022/pubblicazioni/rapporti/r363-02022.pdf
STANDARDS, METHODOLOGIES, ASSUMPTIONS, AND/OR CALCULATION TOOLS USED	GHG Protocol: a corporate accounting and reporting standard https://ghgprotocol.org/corporate-standard GHG Protocol: corporate value chain (scope 3) accounting and reporting standard https://ghgprotocol.org/standards/scope-3-standard ISO 14064-1:2018 https://www.iso.org/standard/66453.html

Below are the emission categories considered for the 02022 accounting, in line with the GHG Protocol, reference standard for the corporate accounting and their relative weight expressed in tCO₂e.

TABELLA 11.4 — EMISSION CATEGORIES

SCOPE	EMISSION CATEGORIES	EMISSIONS 02022 (tCO ₂ e)	% OVER TOTAL
1 DIRECT EMISSIONS	Direct emissions from stationary sources	2,94	2,60%
	Direct emissions from mobile sources	3,78	3,34%
	Direct emissions/removals from industrial processes	0,00	0,00%
	Fugitive direct emissions in anthropogenic systems	0,00	0,00%
	Direct emissions/removals from soil usage	0,00	0,00%
	Direct emissions from biomass usage	0,00	0,00%
2 INDIRECT EMISSIONS FROM ENERGY	Indirect emissions from imported electricity	2,35	2,07%
	Indirect emissions from imported energy	0,00	0,00%
3 INDIRECT EMISSIONS	Purchased goods and services	23,36	20,61%
	Capital goods	7,06	6,23%
	Fuel- and energy-related activities (not included in scope 1 or scope 2)	2,94	2,60%
	Upstream transportation and distribution	0,00	0,00%
	Waste generated in operations	0,33	0,29%
	Business travel	64,69	57,08%
	Employee commuting	5,88	5,19%
	Upstream leased assets	0,00	0,00%
	Downstream transportation and distribution	0,00	0,00%

SCOPE	EMISSION CATEGORIES	02022 EMISSIONS (tCO ₂ e)	% OF TOTAL
3 INDIRECT EMISSIONS	Processing of sold products	0,00	0,00%
	Use of sold products	0,00	0,00%
	End-of-life treatment of sold products	0,00	0,00%
	Downstream leased assets	0,00	0,00%
	Franchises	0,00	0,00%
	Investments	0,00	0,00%
TOTAL EMISSIONS 02022 (tCO₂e)		113,34	

GRI CONTENT INDEX

THE ORGANISATION AND ITS REPORTING PRACTICES		PARAGRAPH, NOTES
GRI 2-1	Organisational details	NATIVA
GRI 2-2	Entities included in the organisation's sustainability reporting	-
GRI 2-3	Reporting, frequency and contact point	Annual reporting frequency, filed with the financial statement info@nativab.com
GRI 2-4	Restatements of information	No review of the information provided in the past reports
GRI 2-5	External assurance	No external attestation
ACTIVITIES AND WORKERS		PARAGRAPH, NOTES
GRI 2-6	Activities, value chain and other business relationships	As a service society, our suppliers mainly cover electronic devices, office materials, electricity, mobility and other consultants (legal, communication, marketing and administrative services) Impact 02022 Practice and business models evolution
GRI 2-7	Employees	Table 1, Table 2, Table 3
GRI 2-8	Workers who are not employees	Table 4

GOVERNANCE		PARAGRAPH, NOTES
GRI 2-9	Governance structure and composition	Table 8
GRI 2-10	Nomination and selection of the highest governance body	Two administrators and members : Paolo Di Cesare, Eric Ezechieli
GRI 2-11	Chair of the highest governance body	Two administrators and members: Paolo Di Cesare, Eric Ezechieli
GRI 2-12	Role of the highest governance body in overseeing the management of impacts	Assembly of the two members or directors with expertise in economic, social and/or environmental issues
GRI 2-13	Delegation of responsibility for managing impacts	NATIVA has identified the responsible subjects to whom to entrust the functions and tasks aimed at pursuing the purposes of common benefit pursuant to art. 2 of the Law 28-12-2015 n. 208 XYZ
GRI 2-14	Role of the highest governance body in sustainability reporting	Assembly of the two members or directors with expertise in economic, social and/or environmental issues
GRI 2-15	Conflicts of interest	Risk management
GRI 2-16	Communication of critical concerns	Risk management
GRI 2-17	Collective knowledge of the highest governance body	XYZ The highest governing body of NATIVA, XYZ, and NATIVA itself is comprised of people completely devoted to sustainability development matters. The body promotes the spread of knowledge and strives to raise public awareness of key sustainability issues through partnerships with leading organisations, teaching and training at University and conferences, writing of articles and books, policy-making and activism activity.
GRI 2-18	Evaluation of the performance of the highest governance body	XYZ XYZ's performance is evaluated internally. Every month each box coordinator reports on the progress of the year's goals in line with NATIVA's purposes of common benefit. Furthermore, each coordinator is evaluated annually on their performance, being linked to their coordination activities within XYZ.
GRI 2-19	Remuneration policies	NATIVA fulfils the requirements regarding collective bargaining agreements by applying the reference CCNL
GRI 2-20	Process to determine remuneration	Happiness and wellbeing of the people

GRI 2-21	Annual total compensation ratio	The ratio of the annual total compensation for the highest-paid individual to the average annual total compensation for all Nativers is 2.52 in 02022. This ratio was calculated considering fixed and variable remuneration that is represented by salary and actual bonus paid in 02022. Since the compensation of the highest paid person in NATIVA did not change in the last year, the ratio of the percentage increase is 0.
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STRATEGY, POLICIES AND PRACTICES		PARAGRAPH, NOTES
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GRI 2-22	Statement on sustainable development strategy	Impact 02022 Commitment 02023
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GRI 2-23	Policy commitments	The policies that NATIVA adopts are specified in correspondence with the objective review of each purpose, if applicable. All NATIVA practices are formalised within the NATIVA Living System
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GRI 2-24	Embedding policy commitments	XYZ
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GRI 2-25	Processes to remediate negative impacts	Risk management
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GRI 2-26	Mechanisms for seeking advice and raising concerns	In 02023, NATIVA has the commitment to draw up an internal <i>whistleblowing</i> policy
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GRI 2-27	Compliance with laws and regulations	In 02022 and 02021 no significant case of non-compliance to laws and regulations was registered
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GRI 2-28	Membership associations	UN Global Compact, UN Principles on Business and Human Rights, and B lab Declaration of Interdependence. We partner with the UN Global Compact Network to contribute to the spread of robust impact management tools based on the SDGs. We are co-founders of the Regenerative Society Foundation and the Sustainable Development Foundation. One of our co-founders us a member of Assobenefit Directive Counsel, an association that reunites all Benefit Corporations in Italy
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STAKEHOLDERS ENGAGEMENT		PARAGRAPH, NOTES
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GRI 2-29	Approach to stakeholders engagement	Our purpose Our materiality Stakeholder engagement
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GRI 2-30	Collective bargaining agreements	100% of Nativers is covered by the CCNL
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MATERIAL TOPICS – PEOPLE'S FULL POTENTIAL		PARAGRAPH, NOTES
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GRI 3-1; GRI 3-2; GRI 3-3;	Process to determine material topics, list of material topics, management of material topics	Happiness and wellbeing of the people GRI - BIA indicators table
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GRI 404-1	Average hours of training per year per employee	Table 9
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GRI 404-3	Percentage of employees receiving regular performance and career development reviews	Table 10 All Nativers receive a periodic evaluation, annually at least, of their performance with indicators on their professional development through the <i>selfie</i> process. <i>Selfie</i> is a continuous process of giving and receiving feedback through filled in modules, opinions exchange and interactions moments
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ASPETTO MATERIALE - DIVERSITÀ E INCLUSIONE		PARAGRAPH, NOTES
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GRI 3-1; GRI 3-2; GRI 3-3;	Process to determine material topics, list of material topics, management of material topics	Our materiality Happiness and wellbeing of the people GRI - BIA indicators table
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GRI 405-1	Diversity of governance bodies and employees	Table 6, Table 7, Table 8
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MATERIAL TOPICS – FLEXIBILITY AND PEOPLE'S HEALTH		PARAGRAPH, NOTES
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GRI 3-1; GRI 3-2; GRI 3-3;	Process to determine material topics, list of material topics, management of material topics	Our materiality Happiness and wellbeing of the people GRI - BIA indicators table
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MATERIAL TOPICS – CULTURE AND ENGAGEMENT		PARAGRAPH, NOTES
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GRI 3-1; GRI 3-2; GRI 3-3;	Process to determine material topics, list of material topics, management of material topics	Our materiality Happiness and wellbeing of the people GRI - BIA indicators table
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MATERIAL TOPICS – PROFESSIONAL GROWTH AND BENEFITS		PARAGRAPH, NOTES
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GRI 3-1; GRI 3-2; GRI 3-3;	Process to determine material topics, list of material topics, management of material topics	Our materiality Happiness and wellbeing of the people GRI - BIA indicators table
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GRI 401-1	New employee hires and employee turnover	Table 5
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MATERIAL TOPICS – DIALOGUE WITH INSTITUTIONS		PARAGRAPH, NOTES
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GRI 3-1; GRI 3-2; GRI 3-3;	Process to determine material topics, list of material topics, management of material topics	Our materiality Future-proof Economic and social systems Synergies GRI - BIA indicators table
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MATERIAL TOPICS – ACTIVISM AND CULTURAL CHANGE		PARAGRAPH, NOTES
GRI 3-1; GRI 3-2; GRI 3-3;	Process to determine material topics, list of material topics, management of material topics	Our materiality Future-proof Economic and social systems GRI - BIA indicators table
MATERIAL TOPICS – SCIENTIFIC APPROACHES		PARAGRAPH, NOTES
GRI 3-1; GRI 3-2; GRI 3-3;	Process to determine material topics, list of material topics, management of material topics	Our materiality Evolution of practices and business model GRI - BIA indicators table
MATERIAL TOPICS – FRAMEWORKS AND INNOVATIVE TECHNOLOGICAL TOOLS		PARAGRAPH, NOTES
GRI 3-1; GRI 3-2; GRI 3-3;	Process to determine material topics, list of material topics, management of material topics	Our materiality Evolution of practices and business model GRI - BIA indicators table
MATERIAL TOPICS – LISTENING TO AND DEVELOPING THE CLIENTS		PARAGRAPH, NOTES
GRI 3-1; GRI 3-2; GRI 3-3;	Process to determine material topics, list of material topics, management of material topics	Our materiality Evolution of practices and business model GRI - BIA indicators table
MATERIAL TOPICS – INTERNATIONALISATION		PARAGRAPH, NOTES
GRI 3-1; GRI 3-2; GRI 3-3;	Process to determine material topics, list of material topics, management of material topics	Our materiality Evolution of practices and business model GRI - BIA indicators table
MATERIAL TOPICS – FINANCIAL WORLD		PARAGRAPH, NOTES
GRI 3-1; GRI 3-2; GRI 3-3;	Process to determine material topics, list of material topics, management of material topics	Our materiality Evolution of practices and business model GRI - BIA indicators table
MATERIAL TOPICS – INSPIRING THE LEGACY LEADER		PARAGRAPH, NOTES
GRI 3-1; GRI 3-2; GRI 3-3;	Process to determine material topics, list of material topics, management of material topics	Our materiality Evolution of practices and business model GRI - BIA indicators table
MATERIAL TOPICS – INVOLVING AND ACTIVATING THE ECOSYSTEM		PARAGRAPH, NOTES
GRI 3-1; GRI 3-2; GRI 3-3;	Process to determine material topics, list of material topics, management of material topics	Our materiality Synergies GRI - BIA indicators table

MATERIAL TOPICS – IMPACT'S EVALUATION AND TRANSPARENCY		PARAGRAPH, NOTES
GRI 3-1; GRI 3-2; GRI 3-3;	Process to determine material topics, list of material topics, management of material topics	Our materiality Accountability, Transparency and Sustainability GRI - BIA indicators table
MATERIAL TOPICS – BRAND IDENTITY		PARAGRAPH, NOTES
GRI 3-1; GRI 3-2; GRI 3-3;	Process to determine material topics, list of material topics, management of material topics	Our materiality Accountability, Transparency and Sustainability GRI - BIA indicators table
MATERIAL TOPICS – FIGHT TO CLIMATE CHANGE		PARAGRAPH, NOTES
GRI 3-1; GRI 3-2; GRI 3-3;	Process to determine material topics, list of material topics, management of material topics	Our materiality Carbon Neutrality GRI - BIA indicators table
GRI 305-1	Direct (Scope 1) GHG emissions	Table 11
GRI 305-2	Energy indirect (Scope 2) GHG emissions	Table 11
GRI 305-3	Other indirect (Scope 3) GHG emissions	Table 11
MATERIAL TOPICS – CLIENTS' PRIVACY		PARAGRAPH, NOTES
GRI 3-1; GRI 3-2; GRI 3-3;	Process to determine material topics, list of material topics, management of material topics	Our materiality Accountability, Transparency and Sustainability GRI - BIA indicators table
GRI 418 - 1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	In 02022 and 02021 no complaints have been registered in regards to customer privacy and/or loss and stealing of customer data

AUTHORS OF THE REPORT:

Agnese Peyron	Letizia Rigazzi
Alessandra De Santi	Lorenzo Fioramonti
Alessia Decicco	Luca Guarneri
Alice Zannini	Marco Giambone
Anna Buchi	Marco Valerio Ceccotti
Bénédicte Peillon	Martina Grossi
Camilla Borghi	Matilde Breda
Chiara Caimi	Matteo Caprioli
Chiara Tufarelli	Matteo Ghedini
Claudia Mormino	Miriam Damiano
Elena Basile	Nicola Piccolo
Elisa Saturno	Nicolas Schilder
Eric Ezechieli	Paolo Di Cesare
Federica Bombacci	Pierfrancesco Paradiso
Federica Travaglini	Pierpaolo Laurito
Francesco Carra	Qi Shao
Francesco Serventi	Samira Tasso
Giada Cianfarini	Silvia Zanazzi
Gianandrea Spadoni	Stefano Pieretti
Giulia Belpoliti	Susanna Potestio
Giulia Garello	Tommaso Bulgarelli
Guido Ferrari Bravo	Valentina Ciurlante
Irene Lo Vecchio	Valentina Zanini
Joao Bernardo Casali	Valeria Venditti
Juan Diego Mujica Filippi	Veronica Tominic
Leonardo Ghiraldini	Yasemin Ottaviani

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We think that a feedbackless system is stupid by definition, thus we confide in your help. If you wish, you may send your feedback to Federica Bombacci and Martina Grossi, who are in charge of the Interdependence Report 02022.

Mail: info@nativallab.com



NATIVA

