



METHODOLOGICAL NOTES

This note illustrates the working methods used in identifying and formulating the questions that make up the ESG questionnaires developed by Fedart Fidi.

SECTION ENVIRONMENTAL

1. PRINCIPLES FOLLOWED

<i>SECTION I - ENVIRONMENTAL</i>	
PURPOSE SECTION	Highlight the current level of environmental awareness among businesses
TOOL USED	Qualitative questions that investigate possible strategic and operational policies on sustainability. A positive evaluation, even partial, of the information requests indicates that businesses possess enough knowledge to identify and set strategic goals for environmental sustainability and to implement operational measures to achieve them.
AIM PURSUED	Raise awareness among businesses with a low level of knowledge on environmental issues and support them in starting their transition journey, guiding them towards informed and coherent investment and credit choices.



2. QUESTIONS FORMULATED

2.1. QUESTIONNAIRE < € 1 MILLION

01. E(SG) – Environmental		
1	<p>Has the company planned or made investments and/or activities aimed at improving its environmental impact?</p> <p><i>[Multiple answers may be given]</i></p>	<input type="checkbox"/> Yes, through the production of renewable energy <input type="checkbox"/> Yes, through energy efficiency measures (ex LED light bulbs, more efficient air conditioners, etc.) <input type="checkbox"/> Yes, through the use of low impact materials and products <input type="checkbox"/> Yes, by selecting supplies that guarantee a lower environmental impact <input type="checkbox"/> No
2	<p>Does the company carry out separate waste collection at its locations?</p> <p><i>[Multiple answers may be given]</i></p>	<input type="checkbox"/> Yes, it differentiates paper <input type="checkbox"/> Yes, it differentiates plastic <input type="checkbox"/> Yes, it differentiates glass <input type="checkbox"/> Yes, it differentiates IT material <input type="checkbox"/> Yes, it differentiates other material <i>[specify the type of material]</i> <input type="checkbox"/> No
3	<p>Is the company insured against catastrophic events (floods, earthquakes, etc.)?</p> <p>Is it insured against IT risks?</p> <p><i>[Select one or more answers]</i></p>	<input type="checkbox"/> Yes, it is insured against catastrophic events <input type="checkbox"/> Yes, it is insured against IT risks <input type="checkbox"/> Yes, it is insured against both <input type="checkbox"/> No
4	<p>Would the company consider opening a loan / guarantee to make investments in plants / machinery / structures in order to make them more efficient from an environmental point of view (less emissions, less waste, less space occupied, etc.)?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No



2.2. QUESTIONNAIRE < € 5 MILLION

01. E(SG) – Environmental		
1	<p>Has the company planned or made investments and/or activities aimed at improving its environmental impact?</p> <p><i>[Multiple answers may be given]</i></p>	<input type="checkbox"/> Yes, through the production of renewable energy <input type="checkbox"/> Yes, through energy efficiency measures <input type="checkbox"/> Yes, through the use of low impact materials and products <input type="checkbox"/> Yes, through filtering systems for the emissions of fine dust into the atmosphere <input type="checkbox"/> No
2	<p>Does the company also partially contribute to the circular economy?</p> <p><i>[By circular economy we mean the reuse, repair, conditioning and recycling of components and materials within the production cycle. Actions relating to the circular economy, in fact, reduce or eliminate the production of waste and, therefore, waste]</i></p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Partially
3	<p>Does the company carry out separate waste collection at its locations?</p> <p><i>[Multiple answers may be given]</i></p>	<input type="checkbox"/> Yes, it differentiates paper <input type="checkbox"/> Yes, it differentiates plastic <input type="checkbox"/> Yes, it differentiates glass <input type="checkbox"/> Yes, it differentiates IT material <input type="checkbox"/> Yes, it differentiates other material <i>[specify the type of material]</i> <input type="checkbox"/> No
4	<p>Is the company insured against catastrophic events (floods, earthquakes, etc.)?</p> <p>Is it insured against IT risks?</p> <p><i>[Select one or more answers]</i></p>	<input type="checkbox"/> Yes, it is insured against catastrophic events <input type="checkbox"/> Yes, it is insured against IT risks <input type="checkbox"/> Yes, it is insured against both <input type="checkbox"/> No
5	<p>Would the company consider opening a loan / guarantee to make investments in plants / machinery / structures, in order to make them more efficient from an environmental point of view (less emissions, less waste, less space occupied, etc.)?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No



SECTION SOCIAL

1. PRINCIPLES FOLLOWED

<i>SECTION II - SOCIAL</i>	
SECTION PURPOSE	<ul style="list-style-type: none"> – Highlight the current level of knowledge of social issues among businesses; – Make businesses aware of the social relevance of actions already implemented.
TOOL USED	<p>Qualitative questions that investigate the social commitment of businesses.</p> <p>A positive evaluation of the information requests highlights a social awareness, whether conscious or not, that has led businesses to define and implement actions supporting the local community and their employees.</p>
AIM PURSUED	<p>Raise awareness among businesses with a low level of knowledge on social issues and support them in starting their transition journey, as well as in implementing communication policies that can highlight the social actions already carried out.</p>



2. QUESTIONS FORMULATED

2.1. QUESTIONNAIRE < € 1 MILLION

02. (E)S(G) - Social		
1	Has the company supported social initiatives in the last five years?	<input type="checkbox"/> Yes, with company volunteering programs <input type="checkbox"/> Yes, with discounts for families and/or employees (kindergarten / summer camp, etc.) <input type="checkbox"/> Yes, with initiatives to promote gender equality in the workplace <input type="checkbox"/> Yes, with initiatives to support the territory (country team sponsorships, promotion of local craft events, etc.) <input type="checkbox"/> Other <input type="checkbox"/> No
2	Does the company participate in agreements with bilateral bodies aimed at guaranteeing employees corporate welfare tools and/or integrated healthcare and/or training and/or income integration?	<input type="checkbox"/> Yes <i>[specify the type of bilateral body]</i> <input type="checkbox"/> No
3	Does the company adhere to collective agreements recognized at national level?	<input type="checkbox"/> Yes <i>[specify the contract]</i> <input type="checkbox"/> No



2.2. QUESTIONNAIRE < € 5 MILLION

02. (E)S(G) - Social		
1	Does the company have official programming for the training and professional growth of its employees?	<input type="checkbox"/> Yes, generic <input type="checkbox"/> Yes, specific and ESG <input type="checkbox"/> No
2	Has the company supported social initiatives in the last five years?	<input type="checkbox"/> Yes, with company volunteering programs <input type="checkbox"/> Yes, with discounts for families and/or employees (kindergarten / summer camp, etc.) <input type="checkbox"/> Yes, with initiatives to promote gender equality in the workplace <input type="checkbox"/> Yes, with initiatives to support the territory (country team sponsorships, promotion of local craft events, etc.) <input type="checkbox"/> Other [specify the type of media provided] <input type="checkbox"/> No
3	Does the company participate in agreements with bilateral bodies aimed at guaranteeing employees corporate welfare tools and/or integrated healthcare and/or training and/or income integration?	<input type="checkbox"/> Yes [specify the type of bilateral body] <input type="checkbox"/> No
4	Does the company adhere to collective agreements recognized at national level?	<input type="checkbox"/> Yes [specify the contract] <input type="checkbox"/> No



SECTION GOVERNANCE

1. PRINCIPLES FOLLOWED

SECTION III – GOVERNANCE	
SECTION PURPOSE	To bring out the current level of knowledge of governance issues by companies
TOOL USED	<p>Questions with a qualitative content that investigate the possible start of a path towards greater sustainability.</p> <p>The positive enhancement, even partial, of the information requests highlights a knowledge of sustainability issues such as to have allowed companies to start the transition process through the acquisition of certifications, or the identification of criteria for the selection of their suppliers</p>
AIM PURSUED	Raise awareness among companies that have a low level of knowledge of governance issues and support them in embarking on their path towards transition, directing them towards government policies aimed at reducing the impact of their business



2. QUESTIONS FORMULATED

2.1. QUESTIONNAIRE < € 1 MILLION

03. (ES)G - Governance	
<p>The start-up can be classified as an INNOVATIVE START-UP / INCUBATOR according to the Legislative Decree. 179/2012?</p> <p><i>[An innovative start-up is a particular form of joint-stock company provided for in Italian law. The definition is contained in the art. 25 of the Legislative Decree 18 October 2012, n. 179, converted with amendments by Law 17 December 2012, n. 221. The Legislative Decree 179/2012, art. 25, paragraph 4, also includes a particular category of innovative start-up: the innovative start-up with a social vocation. This is a company that, in addition to complying with the requirements of art. 25, paragraph 2, also operates in those sectors that are considered of particular social utility. These sectors are listed exhaustively in the art. 2, paragraph 1 of the Legislative Decree. 24 March 2006, n. 155 and, for simplicity, reported below:</i></p> <p><i>1. social assistance; 2. health care; 3. social and healthcare assistance; 4. education, instruction and training; 5. protection of the environment and the ecosystem; 6. valorization of cultural heritage;</i></p> <p><i>7. social tourism; 8. university and post-university education; 9. extra-curricular training; 10. instrumental services to social enterprises</i></p>	<p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>



2.2. QUESTIONNAIRE < € 5 MILLION

03. (ES)G - Governance		
1	Does the company belong to a production chain or a district?	<input type="checkbox"/> Yes [indicate any certifications needed, see next question] <input type="checkbox"/> No
2	Indicate the safeguards / procedures / certifications that the company has equipped with	<input type="checkbox"/> Code of conduct, Code of ethics, Legality rating, Organization and management model (M.O.G. Legislative Decree 231/2001) <input type="checkbox"/> Process for monitoring the punctuality of payments to suppliers <input type="checkbox"/> ISO 14001 or EMAS certification / Energy certification (ISO 50001) / Social sustainability certification (PAS 24000) / Gender equality certification (UNI pdR 125) / Diversity and inclusion certification (ISO 30415) and governance (EASI or ISO 20121) <input type="checkbox"/> Other [specify] <input type="checkbox"/> Evaluations of further certifications are underway
3	Does the company select or intend to select its strategic suppliers according to sustainability criteria?	<input type="checkbox"/> Yes <input type="checkbox"/> No