



FONDAZIONE SAME

Social Report

2024

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1. WHO WE ARE

Designation:

SAME Foundation - Philanthropic Entity - ETS

Registered and operating offices:

Viale Francesco Cassani, 15 - 24047 TREVIGLIO (BG) - Italy

Tel.: +39 0363 421428

Tax Code: 04234850164

Registered in the Single

National Register of the Third Sector (**RUNTS**) - Index no.. 43174

1.1. HISTORY AND MISSION

The SAME Foundation was established by SAME DEUTZ-FAHR Italia S.p.A. in 2017, on the ninetieth anniversary of the creation of the company by Francesco and Eugenio Cassani, the founders of SAME, from which the current SDF Group derives.

Enthusiasm, humility, tenacity. these are the values passed on by the founders, which have always accompanied us. Generation after generation, they have paved the way for our growth, which has been inextricably linked to that of our community and to that of Italian society, soon expanding worldwide.

The was created precisely to incarnate these values beyond business boundaries, in order to pursue philanthropic aims, especially in the areas of scientific research, fighting against poverty and hunger in Africa, safeguarding the historic and environmental heritage and providing assistance for the weakest and neediest members of society.

The Foundation's headquarters are in Treviglio, in the historical building where SAME has had its offices since the mid-1950s, the building depicted in the logo of the SAME Foundation.

On 04/10/2022, the Foundation was recognised as a Philanthropic Entity, governed by Articles 37 et seq. of Legislative Decree 117/2017 (Third Sector Code), with index number 43174. It's official name was therefore changed to 'SAME Foundation - Philanthropic Entity - ETS', abbreviated for practicality to 'SAME Foundation - EF'.

1.2. ABOUT US

CANTONI AGRICULTURAL INSTITUTE

"In the SAME Foundation's long list of activities, the one involving the Cantoni Agricultural Institute in Treviglio has the great merit of expressing, together with the project's charitable aims, a very powerful educational value. The opportunity provided over the past three years to a group of students, living for a fortnight in the village of Same in Tanzania in close contact with the local population and in particular with fellow students from the local agricultural school, was in fact a unique growth opportunity: the youngsters tested their certainties, acquiring open-mindedness and the ability to encounter a reality and a culture often experienced with distrust and prejudice. This experience, while immediately meaning a lot from an emotional point of view, sowed a seed that will certainly bear fruit in the long term, laying the foundations for the growth of citizens who, having experienced solidarity, sharing and welcoming, will know how to use them in their professional, social and family lives. No investment can be more fruitful."

(Simona Elena Tomasoni - Head Teacher)



SOLIDARITY TRANSPORT VOLUNTARY ORGANISATION

Founded and active since 2007, the Solidarity Transport Voluntary Organisation Association provides a transport service for the entire Trevigliese community, demonstrating with its drivers and supporters the importance of solidarity and voluntary work. Alongside these important values, there is also the collaboration with the realities of the Treviso area, including the SAME Foundation: their valuable partnership enabled the purchase of a wheelchair transport vehicle in 2024.

(Santinelli Emilia Giulia - Chairman)



SUPPORT FOR UKRAINIAN REFUGEES

"A tearful phone call from the Ukraine, which had just been attacked, from some children who had been attending our Oratory in Busto Arsizio for years, led me in February three years ago to go by minibus to Poland where, after a painful odyssey together with thousands of desperate people, those same children and two young mothers and a newborn baby girl had managed to get in. Once in Italy, these were joined by other families. And that is when the SAME Foundation came into our lives as a great blessing that allowed us to feed and clothe some thirty people, send them to school and pay for their medical treatment, as well as an integration project for some fifteen children and young people, and still support the orphaned children I look after and a five-year-old boy with autism at a specialised centre. But the SAME Foundation was not just this, it was the extraordinary people at its heart: unforgettable is the thoughtfulness of Mrs Carozza who came in person to meet the children together with her dear husband. If we have given and are giving these orphans and other children a home, it is also thanks to their hearts."

(Don Giuseppe Tedesco - Busto Arsizio Parish)

THE OAK OF MAMRE

"The meeting with the SAME Foundation took place during 2020, a very difficult year for The Oak of Mamre. Indeed, our Association had found itself having to bear considerable expenses for the renovation of the building donated to us in usufruct for ten years, by our benefactor Lorenzo Bergamini, who died during the Covid pandemic, and we had asked for help from institutions, foundations, banks, companies and private citizens who had responded with great sensitivity. SAME Foundation was among them and invited to come and visit us when the renovation was complete, given the work done and the projects already approved, it immediately made itself available for continued support. This gave rise to a partnership that continues and provides our Association both financial and moral support, motivating us to pursue our goals. Visits to our Association are an exchange of ideas and values that help us grow and improve in all aspects."

(The Oak of Mamre Association)



DIOCESE OF SAME

A few years ago I visited the SAME tractor factory and the SAME Foundation at their offices in Treviglio. I was warmly welcomed and that visit became the beginning of a journey of many 'miracles'. Among these miracles is the donation of a tractor for the diocese of Same, where we wanted to cultivate our land to collect enough food to feed our students in the schools on a daily basis: around 7,000 pupils, including day students and boarders.

One of the most significant miracles was the willingness of the SAME Foundation to support the agricultural revolution in the diocese of Same, making the founder's vision a reality: fight poverty and hunger through the modernisation of agriculture.

That is why the SAME Foundation chose to build the St. Jacobus Secondary School of Agricultural Sciences in Same for us, an institute where young people can learn modern agricultural techniques and acquire practical farming skills.

Another great 'miracle' was possible thanks to the Carozza family and, in particular, to mum Luisella, whom I had the pleasure of meeting personally.

Listening sensitively to the plight of the Same people, she realised how urgent the problem of the lack of drinking water was in many areas, especially among the Maasai communities, where it is the women and children who have to take care of water collection.

Every day they are forced to walk for kilometres in the sun, facing hardships and dangers, such as wild animals and the risk of disease from contaminated water.

The SAME Foundation therefore decided to finance the construction of wells in villages such as Ruvu Marwa, Karamba, Kirya, Ndevesi, Mangulai and Mbono.

It is difficult to describe the immense joy of the people who finally had access to clean and safe water, both for themselves and their animals.

On behalf of the people of Same, people of all faiths and ethnic groups, I would like to thank the Carozza family. Let me also express my gratitude to those who work with the SAME Foundation on a daily basis for the benefit of so many and for their understanding and friendship, which have enabled the people of Same to improve their lives and dream of a better future

(Rev. Rogath Kimaryo - Bishop of the Diocese of Same / Tanzania)





SAN PATRIGNANO

Same Foundation has continuously supported the San Patrignano community since 2019, believing in the values of its mission. This is an important aid for the community's agricultural activities, which are essential for the production of goods and services that contribute to our sustainability. The agricultural sectors themselves represented valuable training opportunities for our guests, with the possibility of learning a trade that could be useful to them upon reintegration. Every person at San Patrignano is seen as a unique, special individual, full of potential that needs to be rediscovered, appreciated and expressed. Respect for oneself and others, the ethics of responsibility and the spirit of helping those most in need are founding principles of our community. We are very grateful and honoured that the SAME Foundation shares these values with the community.

(Cooperativa San Patrignano)

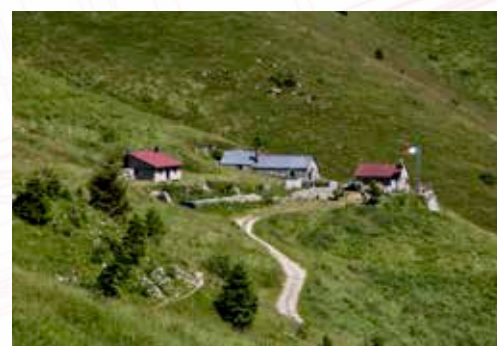
FAI - ITALIAN ENVIRONMENTAL FUND

The SAME Foundation has been actively supporting FAI since 2017 by joining FAI's 200 group, and since 2021 it has been supporting the recovery and development of the pasture and woodland area of Monte Fontana Secca and Col de Spadarot in Quero Vas, today Setteville, in the province of Belluno.

An area of 150 hectares of woodland and high-altitude pastureland that is particularly important from both a historical and a naturalistic point of view, and has also been recognised by the European Union as a Site of Community Interest (SCI) and Special Protection Area (SPA) within the Monte Grappa Massif.

SAME Foundation, which has donated a total of 300,000 euros, has contributed, in particular, to the renovation of the building known as the 'stallone', which from 2025 will house the Education and Training Centre for students and young people, who will be hosted for short stays focused on getting to know and experience a typical mountain cottage and its environment. The Foundation's philanthropic experience in setting up and promoting similar specialised training centres in Africa largely inspired this project.

(FAI - Fondo Ambiente Italiano)



1.3. INSTITUTIONAL ACTIVITIES

With reference to Article 5 of the Third Sector Code, the institutional activities of the SAME Foundation - EF fall into the following categories¹:

- a) social interventions, services and benefits;
- b) education, vocational education and training, as well as cultural activities of social interest with an educational purpose;
- c) interventions and services aimed at safeguarding and improving the condition of the environment;
- d) interventions for the protection and enhancement of the cultural heritage and landscape;
- e) undergraduate and postgraduate training;
- f) scientific research of particular social interest;
- g) organisation and management of cultural, artistic or recreational activities of social interest;
- h) out-of-school training, aimed at preventing school drop-out and educational and training success, preventing bullying and combating educational poverty;
- i) services instrumental to third sector entities;
- j) development cooperation;
- k) social housing, as well as any other activity of a temporary residential nature aimed at meeting social, health, cultural, educational or employment needs;
- l) charity, distance support, free transfer of food or products, disbursement of money, goods or services to support disadvantaged persons or activities of general interest;
- m) promotion and protection of human, civil, social and political rights.

More specifically, the articles of association of the SAME Foundation - EF, approved by the Board of Directors on 17/12/2020, envisage that the Foundation, which is a non-profit organisation, shall exclusively pursue civic, solidarity and socially useful purposes mainly in the fields of support and promotion of training and education, support to medical science and scientific research, assistance to the weakest and neediest categories, protection of the environmental and cultural heritage and the fight against hunger and poverty.

Moreover, pursuant to Article 37 of Legislative Decree No 117 of 3 July 2017, the Foundation exclusively carries out the activity of disbursing money, goods or services, including investment, in support of categories of disadvantaged persons or activities of general interest.

The articles of association also includes among its activities:

- conceive and implement - mainly in African countries - development projects that, also through the dissemination of mechanisation techniques in agriculture, can significantly contribute to teaching the best agronomic techniques for agricultural production and to combating poverty and hunger;

¹ Brief designations are provided here. Please refer to the aforementioned Art. 5 of the Third Sector Code for the complete wording and references to the law.

2. METHODOLOGICAL FOREWORD

- undertake any initiative deemed effective and appropriate to disseminate a higher level of nutrition, literacy, education and health in the most deprived, economically depressed and under-schooled areas of the world; in particular, the Foundation aims to become an appropriate means for contributing to the growth and socio-cultural development of the younger members of the population.
- pursue the protection, promotion, conservation, maintenance and enhancement of cultural assets of artistic and historical interest and of the landscape pursuant to Legislative Decree 42/2004 (Cultural Heritage Code) and subsequent provisions;
- provide scholarships to students of all levels and to graduates and deserving young people, on the basis of specific calls applications;
- organise cultural events and activities, including providing venues for concerts, events and shows;
- organisation of exhibitions, as well as studies, research, exchanges with museums, publications, conventions, scientific initiatives, educational, training or dissemination activities, also in cooperation with the school and university system and with Italian and foreign cultural and research institutions, all within the limits of the law in force at any time.

In 2024, all of the Foundation's activities fell within the institutional activities mentioned above. The activities actually carried out are detailed in paragraph 4.

This third Corporate Social Responsibility Report of the SAME Foundation - Philanthropic Entity constitutes a tool for reporting on the social, environmental and economic responsibilities, conduct and results of the activities carried out in 2024.

The document is intended to provide comprehensive information to all stakeholders, in addition to the financial information contained in the annual financial statements.

The Corporate Social Responsibility Report has been prepared pursuant to Article 14 of Legislative Decree 117/2017 and the specific Guidelines of the Ministry of Labour and Social Policy, approved by Decree of 04/07/2019.

In particular, the principles referred to in that Decree have been fully complied with, namely:

- **relevance** with respect to the subject of the document;
- **completeness** with regard to stakeholders' expectations;
- **transparency** with regard to the process followed for reporting;
- **neutrality** in the reporting of both successes and challenges encountered;
- **accrual** with respect to the reference period;
- **comparability** over time and, when possible, with respect to the industry in question;
- **clarity** in a language that is also addressed to "non-insiders";
- **truthfulness** and verifiability with respect to the information sources used;
- **reliability** of the reported data;
- **autonomy** of third parties (Board of Statutory Auditors).

The Board of Statutory Auditors (see paragraph 5), to which the functions established by Article 30 of Legislative Decree 117/2017 were assigned for 2024, performed the required compliance analysis with respect to the ministerial guidelines and issued the related certification, indicated at the end of this document.

The drafting process was carried out by a working group coordinated by the Secretary of the Foundation's Board of Directors.

The Corporate Social Responsibility Report was approved by the Board of Directors on 27/03/2025 and published on the Foundation's website (www.fondazionesame.it).

For enquiries and clarifications please contact: Antonio Bonetti - Chairman of the Foundation's Scientific Committee (e-mail: antonio.bonetti@fondazionesame.it).

²Hereinafter also abbreviated as 'SAME Foundation - EF'.

3. REFERENCE CONTEXT AND RELATIONS

3. REFERENCE CONTEXT AND RELATIONS

The Foundation's sphere of activity is mainly in Italy and in a number of African countries - at present mainly in Tanzania - as stipulated in its Articles of Association.

For its projects and activities in 2024, the Foundation made no use of collaborations or partnerships with other parties, with the exception of possible external collaborators (see para. 6.1).

Moreover, the Articles of Association hypothetically envisage that in the pursuit of its purposes the Foundation may:

- promote agreements with scientific, cultural and educational institutions, both Italian and foreign, in order to implement and facilitate studies and cultural activities, both by promoting meetings and conferences and by providing places of rest and reflection for people engaged in study or research activities;
- promote similar agreements with Italian and foreign institutes, bodies, associations, and foundations for the organisation of seminars or meetings and for the joint use and management of cultural assets belonging to the above-mentioned bodies;
- encourage, also by means of subsidies, the development of institutions, associations and entities operating for purposes similar to those of the Foundation or such as to facilitate the achievement of the Foundation's purposes;
- enter into agreements or contracts of any kind and duration with public bodies or private entities that are useful or even just appropriate for the pursuit of its purposes, such as the purchase of capital goods or services, the hiring of employees with the necessary professional qualifications, taking out loans or financing.

4. OBJECTIVES AND ACTIVITIES

Enthusiasm. Humility. Tenacity.

Also in 2024, our activities were conducted with the three core values handed down by SAME founder Francesco Cassani in mind.

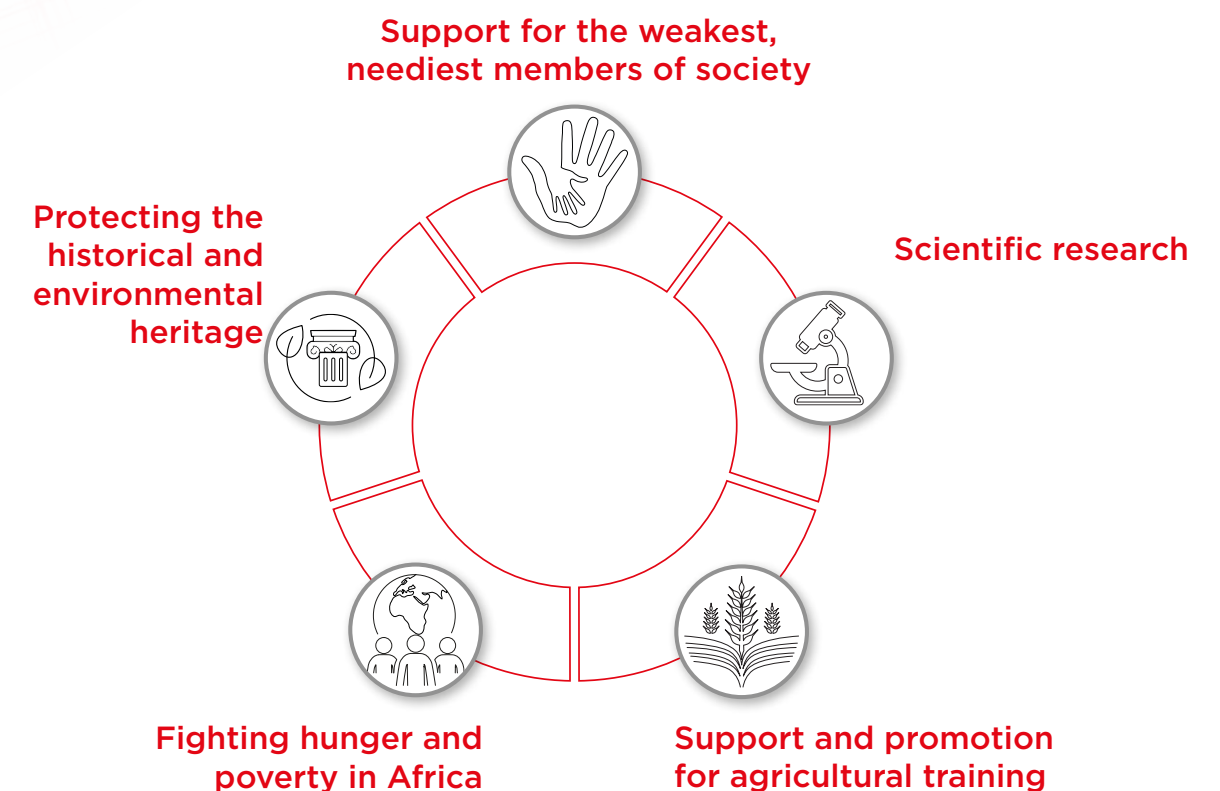
All interventions were consistent with the Foundation's institutional activities (see 1.3). No amounts were disbursed to natural persons.

In order for our work to continue and expand further in the years to come, the Board of Directors has identified some important lines of action:

- broadening the funder base;
- "5x1000 (tax return)" contributions, following registration in the Single National Register of the Third Sector.

4.1. FIELDS OF ACTION

The SAME Foundation aims to pursue philanthropic purposes in the following areas in particular:



4.2. PROJECTS

In the following pages, we present the projects that were initiated or continued during the reporting year, in the form of summary sheets, which illustrate:

- Project title
- Start year
- Beneficiaries
- Project objectives
- Deliberated disbursements (budget 2024)
- Disbursements made in 2024
- Activities and results in 2024
- Future goals and challenges



Cascina Ganassina Renovation



- **Start year**
2017
- **Beneficiaries**
Municipality of Treviglio
Gaetano Cantoni State Agricultural Institute
- **Project objectives**
Create more suitable spaces for practice, training and knowledge of the most advanced agricultural techniques: this goal resulted in financial support for the Municipality of Treviglio, as contractor, in collaboration with the Province of Bergamo and the G. Cantoni Agricultural Secondary School, in renovating Ganassina Farm, a building dedicated to practical work in the teaching programme.
- **Deliberated disbursements (budget 2024)**
€ 326,658
- **Disbursements made in 2024**
€ 0
- **Activities and results in 2024**
The works were completed in 2022; once the details of the costs incurred have been received, the balance will be paid.
- **Future goals and challenges**
The project does not foresee any future developments.



Scholarships and trip to Tanzania for Cantoni Agricultural Institute students



- **Start year**
2019 (scholarships) and 2022 (trip to Tanzania)
- **Beneficiaries**
Quattro Stagioni Association (Cantoni Institute Parents) and Gaetano Cantoni State Agricultural Institute
- **Project objectives**
Provide scholarships to deserving students.
Enable a closer look at projects in the Diocese of Same, Tanzania, and foster cultural exchange between students.
Promote the human, social, and cultural growth of students, through training the individual and education aimed at active citizenship, including them in development support projects, which the SAME Foundation coordinates and implements in Tanzania in the Diocese of Same.
- **Deliberated disbursements (budget 2024)**
€ 2,325
(€ 800 for scholarships and € 1,525 for travel insurance costs)
- **Disbursements made in 2024**
€ 2,220
(€ 800 for scholarships and € 1,420 for travel insurance costs)
- **Activities and results in 2024**
The award of merit scholarships took place in May. The trip took place in early November 2024, involving 12 students and 2 teachers.
- **Future goals and challenges**
In 2025, it is planned to replicate both initiatives, confirming the travel contribution to insurance costs only.



The Oak of Mamre Voluntary Organisation



- **Start year**
2020
- **Beneficiaries**
The Oak of Mamre Voluntary Organisation (canteen for the needy in Treviglio)
- **Project objectives**
Help distribute hot meals to people in need, as well as food products to the homes of needy families who cannot go to the canteen.
- **Deliberated disbursements (budget 2024)**
€ 15,000
- **Disbursements made in 2024**
€ 15,000
- **Activities and results in 2024**
The disbursements were used for the operation of the canteen and for the weekly distribution of foodstuffs for households in difficulty, both in Treviglio and in the surrounding area.
- **Future goals and challenges**
The Foundation will continue its support, both for ordinary operations and for any extraordinary projects not yet identified by the Oak of Mamre.



Solidarity Transport Volunteer Association



- **Start year**
2024
- **Beneficiaries**
Solidarity Transport Voluntary Association
- **Project objectives**
Contribute to the transport service to places of care, therapy, rehabilitation, study and work for people in need;
Assist with the accompaniment and entertainment of the elderly, disabled and non-self-sufficient persons hosted in day care centres.
- **Deliberated disbursements (budget 2024)**
€ 40,000
- **Disbursements made in 2024**
€ 40,000
- **Activities and results in 2024**
The disbursement was used to purchase a new means of transport suitable for people with reduced mobility.
- **Future goals and challenges**
The Foundation will continue its support with a contribution towards the purchase of a new small car.



Sars-CoV-2 emergency research and prevention of viral hepatitis infections (Prof. Guidotti)



- **Start year**
2022
- **Beneficiaries**
San Raffaele Hospital, Milan
- **Project objectives**
Identification of novel inhibitors of the main protease of SARS-CoV-2 as antiviral drugs and prevention of viral hepatitis infections; vaccine and therapeutic strategies for protection against the Covid virus and its emerging variants.
- **Deliberated disbursements (budget 2024)**
€ 500,000
- **Disbursements made in 2024**
€ 250,000
- **Activities and results in 2024**
As this is a research project, the results will be assessable upon its conclusion. During the reporting year, a narrative and financial status report was made by Prof. Guidotti
- **Future goals and challenges**
Once the interest in the continuation of the project has been verified, possible new developments in continuity with the above mentioned objectives will be evaluated.



SIPEC Foundation - Il Tetto Association



- **Start year**
2017
- **Beneficiaries**
SIPEC Foundation - Il Tetto Association
- **Project objectives**
Support the SIPEC Foundation in order to provide independent housing to households to families and individuals belonging to the so-called vulnerable groups and in the distribution of food to the most needy ('Daily Bread' operation). Distribution takes place in Brescia and more than 70 people benefit from it.
- **Deliberated disbursements (budget 2024)**
€ 15,000
- **Disbursements made in 2024**
€ 15,000
- **Activities and results in 2024**
The 'Daily Bread' initiative is particularly valuable in view of the continuing worsening economic conditions faced by many individuals and households. The Association is also active in helping individual cases find accommodation and work and in supporting the study of a number of students in difficulty.
- **Future goals and challenges**
The project will continue in 2025.



San Patrignano



- **Start year**
2019
- **Beneficiaries**
San Patrignano Cooperative
- **Project objectives**
Contribute to accommodating people suffering from addiction and marginalisation. SAME Foundation collaborates with this reality that is now a home for many young people who have lost their way and a family for those who need to resume a process of self-esteem, dignity, responsibility and enthusiasm.
- **Deliberated disbursements (budget 2024)**
€ 30,000
- **Disbursements made in 2024**
€ 30,000
- **Activities and results in 2024**
Support the activities of the San Patrignano Community, in particular, in 2024, the SAME Foundation contributed to the 'Adopt an Educator' project: essential professional figures, present 24 hours a day, for the current 800 boys and girls housed in the facility.
- **Future goals and challenges**
The project will continue in 2025.



Support for Ukrainian Refugees



- **Start year**
2022
- **Beneficiari**
San Giuseppe Parish, Busto Arsizio (Don Giuseppe Tedesco)
- **Project objectives**
Provide support to Ukrainian refugees who arrived in our country following the Russian invasion that started in February 2022.
- **Deliberated disbursements (budget 2024)**
€ 30,000
- **Disbursements made in 2024**
€ 30,320
- **Activities and results in 2024**
 - The average number of persons assisted was 30, more than half of whom were minors
 - Welcoming, inclusion and aggregation activities, offering Ukrainian children a space to socialise and a source of recreation
 - Coverage of current expenses for accommodation, medical care (mainly dental care for children) and refugee support
 - Providing children with school supplies and after-school support
 - Care and support of a child with severe autism and his family
- **Future goals and challenges**
The project will continue in 2025, based on the evolution of the conflict and its consequences



FAI - Italian Environmental Fund



- **Start year**
2018
- **Beneficiaries**
FAI - Italian Environmental Fund
- **Project objectives**
Support FAI by paying membership fee
- **Deliberated disbursements (budget 2024)**
€ 5,000
- **Disbursements made in 2024**
€ 5,000
- **Activities and results in 2024**
Payment of membership fee.
- **Future goals and challenges**
The project will continue in 2025.



Monte Fontana Secca and Col de Spadaròt



- **Start year**
2021
- **Beneficiaries**
FAI - Fondo Ambiente Italiano
- **FAI - Italian Environmental Fund**
Monte Fontana Secca and Col de Spadaròt was donated to the FAI in April 2015 to ensure its conservation and development. The project objectives are:
 - Relaunch of alpine pasture
 - Complementing traditional alpine pasture activity with the provision of basic services
 - Environmental sustainability
 - Building a training and educational centre
 - War history promotion
 - Building student accommodation for apprenticeships.
- **Deliberated disbursements (budget 2024)**
€ 100,000
- **Disbursements made in 2024**
€ 100,000
- **Activities and results in 2024**
Work continued on the renovation of the 'Stallone' building that will house the training and education centre.
- **Future goals and challenges**
Work is scheduled to be completed in 2025.



Zeneti - Tanzania



- **Start year**
2019
- **Beneficiaries**
Solidarietà Passionista, NPO
- **Project objectives**
Construction and development of a hospital with the intention of providing the main and basic care and tests to the local population.
- **Deliberated disbursements (budget 2024)**
€ 102,000
- **Disbursements made in 2024**
€ 102,000
- **Activities and results in 2024**
 - Renovation and extension of the house for guests and volunteers
 - Creation of an eye clinic and laboratory for making customised spectacles
- **Future goals and challenges**
No further interventions and disbursements are planned in 2025.



Support for women in Bukavu - Democratic Republic of Congo



- **Start year**
2024
- **Beneficiaries**
Women's agricultural cooperative in Kaniola.
- **Project objectives**
Ensure economic sustainability by promoting greater autonomy and schooling for the children of female cooperators.
- **Deliberated disbursements (budget 2024)**
€ 10,000
- **Disbursements made in 2024**
€ 10,000
- **Activities and results in 2024**
 - Horticulture training course at the St. Jacobus Institute, Tanzania;
 - Purchase of agricultural land for growing vegetables after contacting the markets in Kaniola and Bukavu;
 - Installation of an irrigation system.
- **Future goals and challenges**
No further interventions and disbursements are planned in 2025.



Diocese of Same - Tanzania



- **Start year**
2018
- **Beneficiaries**
Territory of the Diocese of Same, located in the southern part of the Kilimanjaro region in Tanzania.
- **Project objectives**
Support the development of the area and the educational and vocational training of the young people living there.
- **Deliberated disbursements (budget 2024)**
€ 629,364
- **Disbursements made in 2024**
€ 644,776
- **Activities and results in 2024**
 - Construction and furnishing of library, men's dormitory and 2 classrooms
 - Kitchen expansion and construction of 52,000-litre water tank
 - Construction of 3 new wells
 - Extension of planting project
 - Training course for agricultural cooperatives
 - Construction of therapeutic gymnasium and laundry, renovation of bathrooms and purchase of material for Mama Kevina physiotherapy
 - Completion of girls' dormitory and canteen at H. Winkelmolen Primary School
- **Future goals and challenges**
In view of the SAME Foundation's commitment to the achievement of the project's objectives, below is a detailed description of the related activities planned for 2025, highlighting the results and initiatives included therein.



Detail of 2024 activities and 2025 projects

St. Jacobus Technical Institute of Agriculture

The SAME Foundation - EF, in line with its institutional principles, decided to fund the establishment of a secondary technical agricultural institute in the Diocese of Same, to support rural progress and technical education in Tanzania, in order to train a new generation of knowledgeable farmers and technicians, capable of fighting poverty and hunger through sustainable agricultural management. This is a modern institute, equipped with classrooms with PCs and agricultural, chemistry, biology and physics laboratories, providing students with a stimulating and technologically advanced learning environment.

During 2024, the new classrooms, library and men's dormitory were completed. The kitchens were upgraded and work was completed on the 52,000-litre water tank. Teachers also participated in planning meetings to define the details of educational activities for the coming school year.

A new women's dormitory is planned to be built and furnished during 2025, along with the installation of a rainwater harvesting system with a 500,000-litre tank and a distribution pump. In addition, maintenance and upgrading of existing buildings is planned, as well as the purchase of new school textbooks for students.



"Safe Water" project

With this project, the SAME Foundation - EF aims to help the local population solve the crucial challenge of access to drinking water by financing the construction of several wells. Importantly, it is mainly women from Maasai communities who face long and arduous journeys to reach the water points, exposing themselves to dangers such as possible attacks by wild animals and the risk of accidents along the way.

This situation not only endangers the health of residents, but also limits the development opportunities of the communities themselves. The project, which has already led to the construction of four wells, begins with participatory meetings with local communities during which water supply challenges are discussed and environmental and social conditions are assessed.

Through the active involvement of all members of the community, a well management committee is created to oversee the use of the well and ensure the proper functioning of the water infrastructure.

In 2024, three new wells were drilled in the villages of Ndevesi, Mangulai and Mbono, in addition to the completion of the well in the village of Ruvu Marwa. The construction of a new well at Bishop's House, which will also serve Winkelmolen Pre and Primary School and Mother Teresa of Calcutta Girls Secondary School, is planned for 2025, as well as the refurbishment of three existing wells with the installation of filters and solar panels.



Project co-ordination

In 2024, the Diocese of Same established an organisation for the coordination of Safe Water projects and agricultural cooperative initiatives. The main objective is to provide training, advice and support to rural communities, both in terms of access to drinking water and the adoption of sustainable farming practices and optimisation of asset management, thus fostering the involvement of local communities in the rural development process.



"Trees for Same" Project

The 'Trees for Same' project is an initiative of the local diocese to plant fruit and timber trees, with the aim of distributing them to the rural population. This project promotes the protection and enhancement of the forest heritage, encouraging balanced management of forest resources. Through specific training courses for villagers, the project helps farming communities develop sustainable activities that benefit both the environment and the local economy. A key component of the project is the introduction of plants that not only contribute to the diversification of the environment, but also to the availability of food and variety of the local diet. This is particularly important in combating malnutrition and introducing essential nutrients into the diets of rural communities. The centre's annual production is expected to be 35,000 seedlings, which are requested by users who receive training in plant management and treatment. In 2024, the greenhouse was expanded to meet the growing demand from the local population. Activities will continue in 2025, with the aim of consolidating and expanding the results already achieved.



Training course for farmers of the Same Cooperative

The training course for farmers of the Same Cooperative involves 100 local farmers, providing an intensive course on the best techniques in agriculture, agribusiness and the creation of cooperatives. Farmers participate in seminars dedicated to growing cotton, coffee and vegetables. Theoretical lectures are complemented by practical activities, both in the gardens and in the fields, where they learn to use new technologies and manage agricultural resources in a more sustainable way.



Mama Kevina Hope Centre

The SAME Foundation - EF is also working to provide financial and logistics support to Mama Kevina Hope Centre, a key hub for 600 children from rural villages in the Same and Mwanga districts who have various disabilities. The aid consists of the purchase of physiotherapy materials and mobility aids for children with various illnesses, thus providing them with new opportunities for growth, development and social inclusion.

The main activities carried out by the centre are:

- ensure access to primary education for children with disabilities;
- carry out physiotherapy and rehabilitation treatments;
- help children in critical conditions by providing them with food, nutritional support and proper care.

In 2024, the gymnasium for physiotherapy was built and the laundry and bathrooms were renovated. The new gymnasium was equipped with rehabilitation and physiotherapy aids, with the aim of improving the quality of life of patients. Additional materials to support the centre will be purchased in 2025: physiotherapy equipment, furniture for the dormitories and sewing machines to start tailoring courses.



Henry Winkelmolen Pre & Primary School

The institution, established in 2016 within the Diocese of Same, is committed to providing quality education to children from pre-school to primary school through teaching entirely in English. During 2024, the girls' dormitory of the Henry Winkelmolen Pre & Primary School was built and both the dormitory and the school canteen were subsequently furnished. The construction of a new men's dormitory is planned for 2025.



SAME Foundation - EF agreement with the University of Milan

Based on the Framework Agreement for the development of international training activities signed by the SAME Foundation - EF and the University of Milan, a cooperation relationship was established with Ruaha Catholic University, in the field of agribusiness and rural development. As of the academic year 2024/2025, preparatory activities for the activation of the Bachelor of Agricultural Economics Development, a three-year degree programme in the field of agriculture and economics, have been initiated. The aim of these activities is to enable lecturers from the two universities to understand each other's levels of preparation and knowledge, and to facilitate a useful discussion in order to harmonise teaching methods and content.



New Projects 2025:

SAME AGRARIAN DEVELOPMENT ENTITY

As part of the activities to support local agricultural development, the Agricultural Development Entity will be established at the garage of the St. Jacobus Institute, with the aim of supporting local agricultural activities and improving access to resources and services for farmers. The Entity will provide a set of services aimed at improving the productivity and efficiency of the local agricultural sector, including:

- supply of seeds and agricultural materials: distribution of selected seeds, fertilisers and other inputs essential for growing;
- technical assistance and training: support to farmers in adopting innovative techniques, managing resources and improving growing practices;
- access to machinery and equipment: possibility of using modern agricultural tools to optimise tillage;
- product marketing support: facilitation of the sale of agricultural produce through distribution networks and local markets.

SAME SPORTS CENTRE

The project involves the construction of a sports centre in Same for local school students. The main objective is to foster the physical and psychological growth of young people by offering them a safe and well-equipped space for sports and recreational activities. The centre will be a focal point for the community, promoting values of inclusion, collaboration and well-being. In addition, the infrastructure can be used for local sporting events, contributing to the social and cultural development of the area.

MEDICAL CARE PROJECT IN THE SAME AREA

The Diocese of Same comprises two districts: Same, with a population of approx. 300,000, and Mwanga, with 150,000. Local health facilities face significant shortages in personnel, equipment and infrastructure, being insufficient to meet the health needs of more than 450,000 people. In the Same district, the number of ambulances is limited and the available vehicles often do not guarantee a reliable service, complicating the management of emergencies and the transfer of patients to Moshi, where the main regional hospital is located about two hours away. Road conditions, especially during the rainy season, further aggravate the situation, increasing the risks of complications and delays in emergency response.

To address these critical issues, a medical care project is to be launched in Same, with the aim of improving access to local health services and reducing pressure on regional hospitals. Same's strategic location, easily accessible from the entire diocese, is a key point for the development of new healthcare initiatives. The project, which is multi-year in nature, envisages gradual interventions aimed at strengthening the local health system.

5. STRUCTURE, GOVERNANCE AND ADMINISTRATION

The Articles of Association of the SAME Foundation - EF provide for a governance and control system consisting of the bodies described below.

For the sake of clarity, we would like to point out that, since the approval of this Corporate Social Responsibility Report coincides with the renewal of the corporate offices that expire with the approval of the 2024 financial statements, the changes in the various bodies are noted in this chapter.

- CHAIRMAN OF THE BOARD OF DIRECTORS

The Chairman in office has the legal representation of the Foundation in negotiations, arbitration and proceedings, before third parties and at all levels of judgement, convenes and chairs Board of Directors' meetings, executes the resolutions of the Board itself and exercises the powers that the Board delegates to the same in general or case by case, in compliance with any limits specified therein.

The office was held by Francesco Carozza from 13/12/2022 to 27/03/2025.

On 27/03/2025, Lodovico Bussolati, already a member of the Board of Directors and Executive Director, was appointed as the new Chairman of the Foundation for the next three years, pursuant to Article 5.4 of the Articles of Association.

- DEPUTY CHAIRMAN OF THE BOARD OF DIRECTORS

The Deputy Chairman replaces the Chairman in the event of his absence or impediment. He also exercises those functions that are delegated to him generally or from time to time by the Board of Directors or the Chairman.

The office is held by Aldo Carozza, as of 13/12/2022 in continuity with the previous SAME Foundation, with a life term pursuant to Article 5.2 of the articles of association.

- BOARD OF DIRECTORS

This is the body entrusted by the Articles of Association with the ordinary and extraordinary administration of the Foundation. The Board of Directors meets whenever deemed appropriate and in any case at least twice a year, once before 30 June, to examine and approve the financial statements and the budget.

Until the approval of the 2024 financial statements, the current Board of Directors consisted of Lodovico Bussolati, Marco Magnifico, Francesco Natta, Silvia Pansieri and Luca Guidotti.

In relation to the foregoing, it should be noted that the appointment of Luca Guidotti as a new member of the Board of Directors took place, pursuant to Article 7 of the Articles of Association, due to the passing away of the late Mrs. Luisa Paola Manilia Cassani Carozza, who previously held this position, thus maintaining the numerical composition of the Board unchanged.

During 2024, the Board of Directors held the following meetings.

Date	Main agenda items	Decisions
18/04/2024	Approval of the financial statements and corporate social responsibility report 2023 and budget 2024; Update on ongoing projects; Organisation, Management and Control Model pursuant to Legislative Decree 231/2001: Presentation of the document 'Reporting on the activities carried out by the Supervisory Board in the year 2023' and the 'Plan of Supervisory Board activities and controls for 2024'.	Approval of the 2024 budget, subject to finding the necessary funds and granting the Chairman and Executive Director all appropriate powers to carry out the operations necessary to find such funds and execute such disbursements. Approval of Prof. Bonetti's work on ongoing projects in Tanzania; Approval, as far as may be necessary, of the contents of the agreement for the award of a professional assignment to Prof. Bonetti. Acquisition of Supervisory Board report, confirmation of Supervisory Board composition and expenditure budget.
24/09/2024	Update on ongoing projects and related and consequential resolutions; Resignation of a member of the Supervisory Board; inherent and consequential resolutions;	Approval of the Executive Director's work on all illustrated projects and deviations from the 2024 budget approved at the previous Board meeting and forecast of interventions for 2025. Positive evaluation and approval of that presented by Prof. Bonetti regarding the projects coordinated by him in the Diocese of Same. Resolution to appoint Mr. Federico Piazzoli as a member of the Supervisory Board, to replace Mr. Ivano Volpon and to renew, due to the new composition of the Supervisory Board and with a view to organisational clarity, the term of office of the three members for a duration of three years.

Date	Main agenda items	Decisions
11/12/2024	Pre-close 2024 and programmes of intervention 2025; Update on ongoing projects; Appointment of a member of the board in compliance with Article 7 of the Articles of Association;	Approval of the work of the Executive Director on each of the illustrated projects and positive evaluation and approval of that presented by Prof. Bonetti on the projects coordinated by him; to approve the disbursement of contributions foreseen for 2025, subject to raising the necessary funds and attribution to the Executive Director of any appropriate power to carry out the operations necessary to raise these funds and the execution of such disbursements. Resolution to appoint as new member of said Board Prof Luca Guidotti born in Milan on 11/04/1961 Tax Code GDT LCU 61D11 F205L, until the approval of the 2024 financial statements.

With the approval of the 2024 financial statements, which was resolved on 27 March 2025, a new Board of Directors was appointed at the same time, to hold office for three years as stipulated in the articles of association. Therefore, the current composition of the Board of Directors appointed on 27 March 2025 is shown below.



Secretary of the Board of Directors

The Secretary draws up the minutes of Board meetings and signs them together with the Chairman; the term of office of the Secretary is the same as that of the Board of Directors.

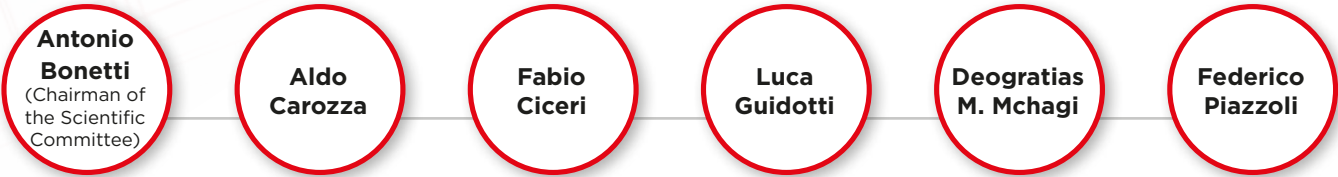
In view of the renewal of the Board of Directors on 27 March 2025, the position of Secretary was also renewed in the person of Federico Piazzoli.

Scientific Committee

The Scientific Committee has the task of coordinating the implementation of projects in sub-Saharan Africa, currently centred in Tanzania.

In accordance with the provisions of the articles of association (Article 8), the Board of Directors, at its meeting on 13/12/2022, established a Scientific Committee in office until the approval of the 2024 financial statements, composed as follows Antonio Bonetti (Chairman), Francesco Carozza, Aldo Carozza, Lodovico Bussolati, Francesco Natta and Ivano Volpon.

Due to the expiry of its term of office, the Board of Directors, on 27 March 2025, established a new Scientific Committee, which will have a three-year term, with the following composition.



The Control Body

In particular, the Articles of Association provide for the following tasks to be entrusted to the Control Body:

- supervision of compliance with the law, the articles of association and the principles of proper administration, also with reference to the provisions of Legislative Decree 231/2001, where applicable;
- supervision of the adequacy of the organisational, administrative and accounting structure and its actual functioning;
- tasks of monitoring compliance with civic, solidarity and socially useful purposes;
- verification of compliance of the corporate social responsibility report.

In accordance with the provisions of the Articles of Association (Article 9), the Board of Directors, in its meeting of 13/12/2022, appointed a single-member Control Body, in the person of Vittorio Tosi, in continuity with the appointment of 15/06/2017 for the previous Foundation, until the approval of the financial statements for 2024.

With the approval of the 2024 financial statements on 27 March 2025, the Board of Directors re-appointed a single member Control Body, in the person of Vittorio Tosi, in continuity with the previous appointment.

The Supervisory Board

On 12/09/2018, the Board of Directors of the SAME Foundation adopted an Organisation, Management and Control Model of the Foundation pursuant to Legislative Decree 231/2001, as amended and supplemented, concerning the so-called "administrative liability of legal persons", requiring in particular:

- the adoption of a Code of Ethics (see para. 8.3);
- the establishment of a Supervisory Board.

The current Supervisory Board of the SAME Foundation - EF was appointed by resolution of 24/09/2024 for a period of three years. Its composition is as follows:



The Supervisory Board held the following meetings in 2024:

Date	Main agenda items	Decisions
05/03/2024	Approval of the Activity and Controls Plan for 2024, approval of the Report of the Supervisory Board's activities in the 2023, approval of the Supervisory Board Regulations	Both the Activity and Control Plan for 2024, the Report of the Supervisory Board's activities in 2023 and the Supervisory Board Regulations are approved.
20/05/2024	Information flows Regulatory developments	With regard to information flows, no critical issues are noted. Discussion of the innovations introduced by Decree Law No. 19 of 2 March 2024 on further urgent provisions for the implementation of the National Recovery and Resilience Plan (NRRP), converted into law by Law No. 56 of 29 April 2024 and the new Directive 2024/1203/EU.
18/10/2024	Updating requirements of Organisation, Management and Control Model pursuant to Legislative Decree 231/2001.	Disclosure on ruling no. 1070 of 22/04/2024 issued by the Court of Milan, Section II, which outlined all the safeguards that must be in place in an Organisation, Management and Control Model pursuant to Legislative Decree 231/2001 that is serious, effective and efficient as required by the Legislator.
16/12/2024	Update of Organisation, Management and Control Model.	The process of updating the Foundation's Organisation, Management and Control Model in the light of the organisational changes that have taken place and with respect to the regulatory changes in the catalogue of predicate offences pursuant to Legislative Decree 231/01 is acknowledged.

In 2024, the Supervisory Board received no reports of unlawful conduct ('whistleblowing').

5.1. OPERATIONAL STRUCTURE

The operational structure of the SAME Foundation - EF coincides with the governance and administration structure described in the previous paragraphs.

The Foundation has no employees or volunteers.

External collaborators may be used for certain projects, as detailed in para. 6.1.

6. HUMAN RESOURCES

5.2. STAKEHOLDERS

A stakeholder is defined by the 'guide to corporate social responsibility' (UNI EN ISO 26000:2020, point 2.20) as 'an individual or group that has an interest in any of the decisions or activities of an organisation'.

The SAME Foundation - EF has identified eight stakeholder categories.

The following table shows how each of them were related and involved in the reporting year.

Stakeholder category	Description	Involvement in the reporting year
1. Foundation Bodies	Define the guidelines and administer the Foundation	See para. 5.
2. External collaborators	Actively work for the implementation of projects	In 2024, the collaboration with Antonio Bonetti continued.
3. Financing entities	Disburse the necessary funds for project implementation	The financing entities were both SAME DEUTZ-FAHR Italia S.p.A. and SDF S.p.A. - as in the past - and a number of individuals (para. 7).
4. Project beneficiaries	The recipients of the contributions or works implemented through the projects.	See details in para. 4.
5. Suppliers	Provide goods and services necessary for the functioning of the Foundation	In 2024, hardware/software suppliers, technical and administrative consultants, advertising agencies, banks and insurance companies were used.
6. Public Administration	P.A. is not only the beneficiary of certain projects (point 4), but also the recipient of statutory payments.	Statutory payments (e.g. withholding taxes, social security contributions).
7. Community	The community is one of the beneficiaries of the projects.	See details in para. 4.
8. Media and press	Relations to communicate the Foundation's programmes and achievements	Press releases, website communications, presentation events.

The Foundation does not conduct transactions of a commercial nature, so there are no 'customers' in the strict sense.

6.1. NUMBER AND BREAKDOWN

The SAME Foundation - EF does not make recourse to employees, nor volunteers, but may make recourse to external collaborators in connection with specific projects: in 2024 the only case was Antonio Bonetti, with whom collaboration continued on certain projects, including in particular those in Tanzania.

6.2. TRAINING

In 2024, training for the governance and administration structure and the only external collaborator was managed individually (self-training). Furthermore, the members of the Board of Directors systematically inform the other members on matters under the responsibility of each of them.

6.3. FEES AND REMUNERATION

The remuneration paid during 2024 is shown below.

Name	Office	Remuneration 2024
Giancarlo Enrico Besia	Member of the Supervisory Board	euros 500
Angelo Carlo Colombo	Member of the Supervisory Board	euros 500
Ivano Volpon	Member of the Supervisory Board	euros 500
Federico Piazzoli	Member of the Supervisory Board (from 24/09/2024)	euros 500
Antonio Bonetti	Exterior	euros 84,900

No additional remuneration was paid for members of the Board of Directors, members of the Scientific Committee or the Control Body.

7. ECONOMIC-FINANCIAL SITUATION

The SAME Foundation - EF has neither property nor non-property assets of its own, apart from the available allocation of liquidity instrumental to the purposes of the Foundation. This allocation amounted to € 703,567 at the beginning of the period and € 1,369,677 at the end of the period.

In addition to the available allocation, there is a restricted allocation of € 30,000 in accordance with the legislation in force regarding the status of a philanthropic organisation.

Financial contributions were received exclusively from:

- SAME DEUTZ-FAHR Italia S.p.A. (€ 1,400,000 in total)
- SDF S.p.A. (€ 600,000 in total)
- Individuals (€ 101,100 in total)

Last year, disbursements made (see para. 4) amounted to € 1,319,255 (in 2023, € 1,466,154) No active fundraising was pursued in 2024.

A summary of the economic data from the financial statements for 2024 and 2023, to which reference should be made for further details, is also provided:

Amounts in euros	31/12/2024	31/12/2023
Founders' contributions / Donations	2,101,100	1,751,200
Total disbursements and costs	1,453,318	1,586,742
Difference in contributions/costs	647,782	164,458
Total financial income and expenses	18,096	7
Profit before tax	665,878	164,465
Tax	0	0
Surplus / (deficit) for the year	665,878	164,465

The Directors and the Control Body did not highlight any economic critical issues of any kind.

8. OTHER INFORMATION

8.1. COMPLAINTS AND DISPUTES

During the reporting year, no controversies or disputes arose in connection with the contents of this corporate social responsibility report.

8.2. ENVIRONMENTAL IMPACT

The activities of the SAME Foundation - EF do not generate significant direct environmental impacts, as they are mainly related to the limited consumption of energy for office activities and to travel in the course of its activities (particularly to Africa).

It is also considered that there were no indirect negative impacts related to the projects conducted in 2024. On the contrary, some projects have produced or will produce positive impacts, such as those addressed to FAI (Fondo Ambiente Italiano).

Lastly, it should be noted that the Foundation does not own any vehicles and that its offices, on loan for use, are located in the historical building of SAME DEUTZ-FAHR Italia S.p.A., which has adopted a certified environmental management system in compliance with ISO 14001:2015.

8.3. OTHER CORPORATE INFORMATION

As mentioned above (see para. 5), the SAME Foundation - EF has adopted an Organisation, Management and Control Model pursuant to Legislative Decree 231/2001, as amended and supplemented.

Within the scope of this Model, the Board of Directors approved a Code of Ethics, containing the principles of conduct and rules of behaviour to which all those who work for the Foundation or have relations with it are subject.

The Code of Conduct consists of the following parts:

- General ethics: legality, fairness, transparency, confidentiality and respect for personal dignity;
- Principles of conduct within the framework of corporate governance
- Ethics in relations with personnel
- Ethics in dealing with third parties
- Compliance with the principles of conduct and the penalty/disciplinary system.

The Code of Ethics is freely downloadable from the Foundation's website.

9. CONTROL BODY REPORT

Control Body Report pursuant to Article 30(7) of the "Third Sector Code" (Legislative Decree 117/2017 as amended and supplemented) on the Corporate Social Responsibility Report as at 31 December 2024

During the 2024 financial year I carried out the activity of monitoring compliance of the SAME Foundation - EF with the civic, solidarity and socially useful purposes, with particular regard to the provisions of Articles 5, 6, 7 and 8 of said Legislative Decree No. 117/2017.

This monitoring, carried out in accordance with the current regulatory framework, focused on the following:

- verification that the activity of general interest referred to in Article 5(1) is exercised exclusively for civic, solidarity and socially useful purposes, in accordance with the particular provisions governing its exercise;
- compliance, in the fundraising activities carried out during the reporting period, with the principles of truthfulness, transparency and fairness in relations with supporters and the public, the verification of which took place in line with the provisions of the fundraising guidelines established by Ministerial Decree 9.6.2022;
- the pursuit of a non-profit purpose, through the allocation of assets, including all its components (revenues, income, receipts however designated) for the performance of institutional activities; compliance with the prohibition of distribution, even indirectly, of profits, operating surpluses, funds and reserves to founders, associates, workers and collaborators, directors and other members of the corporate bodies, taking into account the indices set forth in Article 8(3)(a) to (e), of Legislative Decree No. 117/2017.

Certification of compliance of the Corporate Social Responsibility Report with the Guidelines set out in the Decree of 4 July 2019 of the Ministry of Labour and Social Policies

Pursuant to Article 30(7) of Legislative Decree no. 117/2017, during the 2024 financial year, I carried out the activity of verifying the conformity of the Corporate Social Responsibility Report, prepared by the SAME Foundation - EF, with the guidelines for the drafting of the Corporate Social Responsibility Report of Third Sector entities, issued by the Ministry of Labour and Social Policies with Ministerial Decree 4.7.2019, in accordance with Article 14 of Legislative Decree no. 117/2017.

The SAME Foundation - EF has prepared its Corporate Social Responsibility Report for 2024 in accordance with these guidelines; without prejudice to the responsibility of the Board of Directors for preparing the Corporate Social Responsibility Report in accordance with the procedures and timing provided for by the provisions governing its preparation, the control body is responsible for certifying, within the legally prescribed timeframe, compliance of the Corporate Social Responsibility Report with the Ministry of Labour and Social Policies Guidelines.

The control body is also responsible for indicating whether the content of the Corporate Social Responsibility Report is manifestly inconsistent with the data in the annual financial statements and/or the information and data in its possession.

I have, therefore, verified that the information contained in the Corporate Social Responsibility Report is consistent with the information requirements of the ministerial guidelines in question. My conduct was in line with the applicable provisions of the Rules of Conduct of the Control Body of Third Sector Entities, published by the CNDCEC in December 2020. In this respect, I also verified the following aspects:

- conformity of the structure of the Corporate Social Responsibility Report with the sectional structure pursuant to paragraph 6 of the Guidelines;
- presence in the Corporate Social Responsibility Report of the information provided for in the specific sub-sections explicitly provided for in paragraph 6 of the Guidelines, unless an adequate explanation is provided for the reasons for not disclosing specific information;
- compliance with the principles for drafting the Corporate Social Responsibility Report pursuant to paragraph 5 of the Guidelines, including the principles of relevance and completeness, which may entail the need to supplement the information explicitly required by the Guidelines.

On the basis of the work carried out, no evidence has come to my attention to suggest that the Corporate Social Responsibility Report of the SAME Foundation - EF has not been drawn up, in all significant aspects, in accordance with the provisions of the Guidelines pursuant to Ministerial Decree of 4.7.2019.

Treviglio, 10 March 2025

The Control Body

Vittorio Tosi