



Shaping the future,
growing together

Sustainability Report **2024**

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RPLT Identity

Our history

RP Legal & Tax, founded in 1949, is an independent Italian full-service law firm, with six offices in Italy (Aosta, Bologna, Busto Arsizio, Milan, Turin and Rome) and leading international connections, and with more than one hundred and fifty qualified professionals provides excellent legal and tax assistance.

It offers a personalized service in a wide range of sectors. The creation of cross-functional teams and the continuous exchange of information and know-how among professionals ensure a global, clear and comprehensive vision of all relevant issues, allowing the firm to handle the most complex transactions and to meet the most sophisticated client needs.

Mission and strategy

For several years, RP Legal & Tax has been committed to sustainability, consistently dedicating itself to the development of innovative solutions and tools capable of addressing the challenges posed by the current socio-economic system, while balancing the Firm's interests with those of other stakeholders.

The current way in which organizations create value is no longer adequate to meet the needs and challenges of the modern world. The evolving needs of society, as well as the economic, social, and environmental risks associated with business activities, require innovation and long-term vision, enabling organizations to anticipate market demands and challenges, and to build a structure more aligned with the current social context.

In response to a growing culture that seeks to place the human being at the center of the economy, RP Legal & Tax and its professionals, sharing this vision, are committed to driving this necessary sustainable change both personally and professionally. Aware of their role as changemakers, they strive to approach the global challenges of our time with an innovative mindset, particularly in the protection of ecosystems and the environment, the dignity of work, and human rights. Sustainability, solidarity, professionalism, and innovation are the core values that inspire RP Legal & Tax and its entire community.

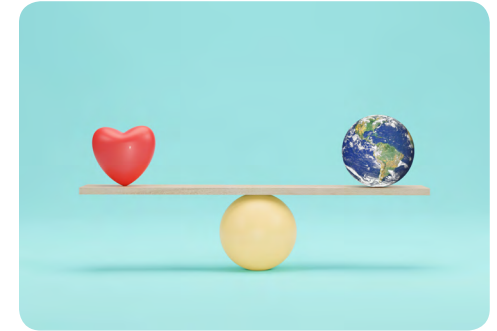
The **Sustainable Development Goals** (SDGs), principles introduced by the United Nations and recognized as drivers of the transition toward sustainable economic models, serve as a key reference point for achieving sustainable change. In the context of an ever-evolving regulatory framework, sustainability is increasingly seen by economic actors as a strategic choice that leads to structural and strategic improvements, as well as enhanced competitiveness in a global market that is now attentive to these issues. Market dynamics and contractual relationships, in fact, contribute—thanks to the SDGs—to generating the concrete regulatory content of sustainability through soft law mechanisms, thereby

influencing the policies of supranational bodies and governments and, consequently, the hard law ecosystem.

RP Legal & Tax, by making a sustainable choice, aims to embrace the most virtuous and innovative market trends, positioning itself as a pioneer within the legal profession with a model capable of meeting the needs of clients who are increasingly attentive to sustainability issues, while acting as an agent of change to contribute to the achievement of the SDGs.

RP Legal & Tax is aware that, within this context, the conduct of its professional activities carries a “social” role, with a significant impact on people, the community, the environment, and the broader context. Accordingly, RP Legal & Tax is committed to adopting a sustainable and inclusive business model capable of generating “value” and, consequently, a positive and measurable impact for all its stakeholders.

To this end, the Firm has decided to implement its own Sustainability Model, which is regularly updated.



ESG Performance assessment

As part of its sustainability implementation process, RP Legal & Tax sought to identify the most relevant areas for its stakeholders (i.e., those directly or indirectly involved in the Firm’s activities, particularly collaborators, employees, clients, and suppliers) with the aim of defining the priority aspects related to sustainability and ESG (environmental, social, governance) issues in which to invest most in the near future.

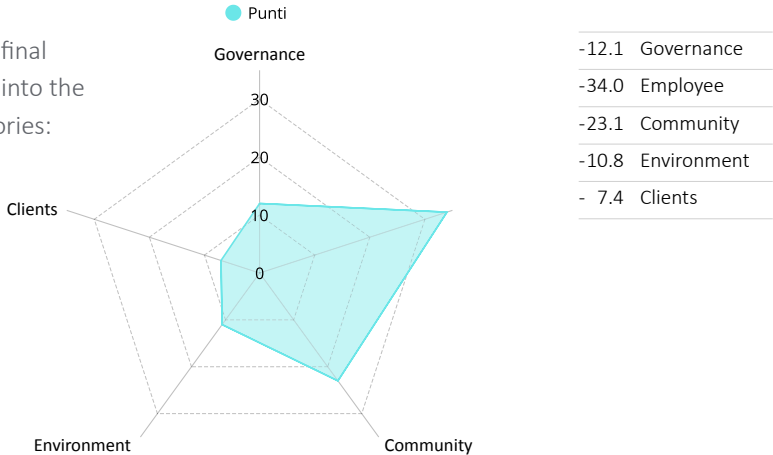
In the 2021 Sustainability Report, this led to the identification of the so-called “material topics,” i.e., issues that, on one hand, were perceived as significant by stakeholders due to their potential to substantially influence their expectations, decisions, and actions, and on the other hand, had a direct or indirect impact on the Firm’s ability to generate economic, environmental, and social value for its stakeholders and the broader community.

In 2023, RP Legal & Tax officially became a **B Corp**. This certification is issued by the American organization **B Lab** following a comprehensive evaluation conducted using a measurement standard called the **B Impact Assessment**. The certification is granted only to organizations that can demonstrate they meet rigorous standards in terms of environmental and social performance, accountability, and transparency.

At the conclusion of this process, only organizations that achieve a score of at least **80 points** are eligible for certification: RP Legal & Tax obtained a score of **87,6**.



Specifically, the final score is divided into the following categories:



Obtaining the B Corp certification represents a significant milestone for RP Legal & Tax, as it has highlighted the Firm’s longstanding commitment to ESG issues—over 20 years at the forefront of addressing these topics both in terms of consulting and advisory services for third parties and internally. On one hand, this commitment is reflected in the creation of a dedicated department—ESG & Legal Impact, with a team of professionals providing consultancy in ESG, the Third Sector, and social innovation—and on the other, through the adoption of a Sustainability Model that formalizes the Firm’s commitments, actions, and objectives. Being a B Corp means bringing out and enhance an asset of values, ideas, and expertise that the Firm has always aimed to offer its clients—combining innovation, competence, and sustainability—as well as to its own community members (lawyers, employees, consultants, etc.).

In order to strengthen its commitment to sustainability and improve its ESG performance, RP Legal & Tax (RPLT) will be supported for the 2024–2026 period by a consulting firm—Good Point S.r.l. Società Benefit—which will assist the Firm in defining a path that further enhances its innovative and sustainable dimension and makes reporting processes more effective.

During the 2024–2026 period, RPLT will continue to oversee the previously identified “material topics,” while also committing to the identification of new areas on which to focus in order to generate shared value for all its stakeholders. This will take into account insights arising from discussions between the Firm’s professionals and staff regarding issues relevant to the achievement of future objectives.

Our values

a. Principles, values, and ethics

The Charter of Principles and Values (hereinafter also referred to as the “CPV”) represents a declaration of commitment and responsibility by the community that belongs to the Firm, in line with the decision to operate according to ethical and sustainable principles.

The professional activity of RP Legal & Tax, in addition to being inspired by the Italian Code of Legal Ethics and other ethical principles that professionals must adhere to in the practice of law, is also guided by the principles and values set out in the CPV, in the awareness that, in the exercise of the profession, ethics and sustainable development must be pursued together with profit, in order to ensure the Firm’s virtuous and steady growth.

For RP Legal & Tax, professional obligations alone are not sufficient. The Firm’s worldview and its understanding of the lawyer’s role—not only professionally but also socially—drive its professionals to act as changemakers in every area and sector of expertise, combining law with sustainability and innovation to offer a new vision of the lawyer’s role, one that is more aligned with the current needs of society and the market.

The Values and Principles (V&P) on which the Firm’s community and strategy are based are:

- o **LEGALITY:** regulations are constantly evolving. The Firm practices law in full compliance with the law and professional ethics, ensuring high quality standards, which are essential for optimizing work with an approach based on efficiency, understanding, and problem solving.
- o **HONESTY:** it is a matter of both external and internal credibility. Trust is earned through transparency. Therefore, partners, collaborators, and employees of RP Legal & Tax adopt fair, honest, positive, and creative behaviors and attitudes.
- o **FAIRNESS:** the unfair application of rules represents improper conduct, as does excluding people or their ideas for reasons related to gender, ethnicity, religion, sexual orientation, disability, physical or mental conditions, or other factors of similar nature. The Firm applies a zero-tolerance policy toward all forms of discrimination.
- o **COMMUNITY:** care for people goes beyond the exercise of the legal profession. The Firm respects the dignity and rights of every individual. Internally and externally, it acts with integrity and a sense of responsibility. The goal is to promote a professional culture that contributes to the growth of a civil society increasingly active and sensitive to the common good.
- o **GROWTH:** a creative mindset is the foundation of continuous growth. The Firm constantly seeks new approaches to the legal profession (ranging from technology to communication, research, innovation, and collaboration with universities) aimed at continuously improving the quality standards of the services provided. To achieve this, the Firm invests in the professionalism of its internal resources and, when necessary, creates dedicated teams.
- o **SUSTAINABLE INITIATIVES:** the Firm supports sustainable projects and invests in initiatives capable of improving the human condition. The Firm condemns any form of bullying and sexual harassment within the workplace. It promotes Diversity and Inclusion (“D&I”) policies, supports projects for the protection of human rights, and pays particular attention to the impact of its activities on the environment by creating specific policies (“Policy”) that are an integral part of the CPV.

- o **D&I:** respect for and recognition of diversity are the first steps toward reducing the gender gap and preventing any discrimination based on gender, age, origin, sexual orientation, disability, or physical and psychological condition.

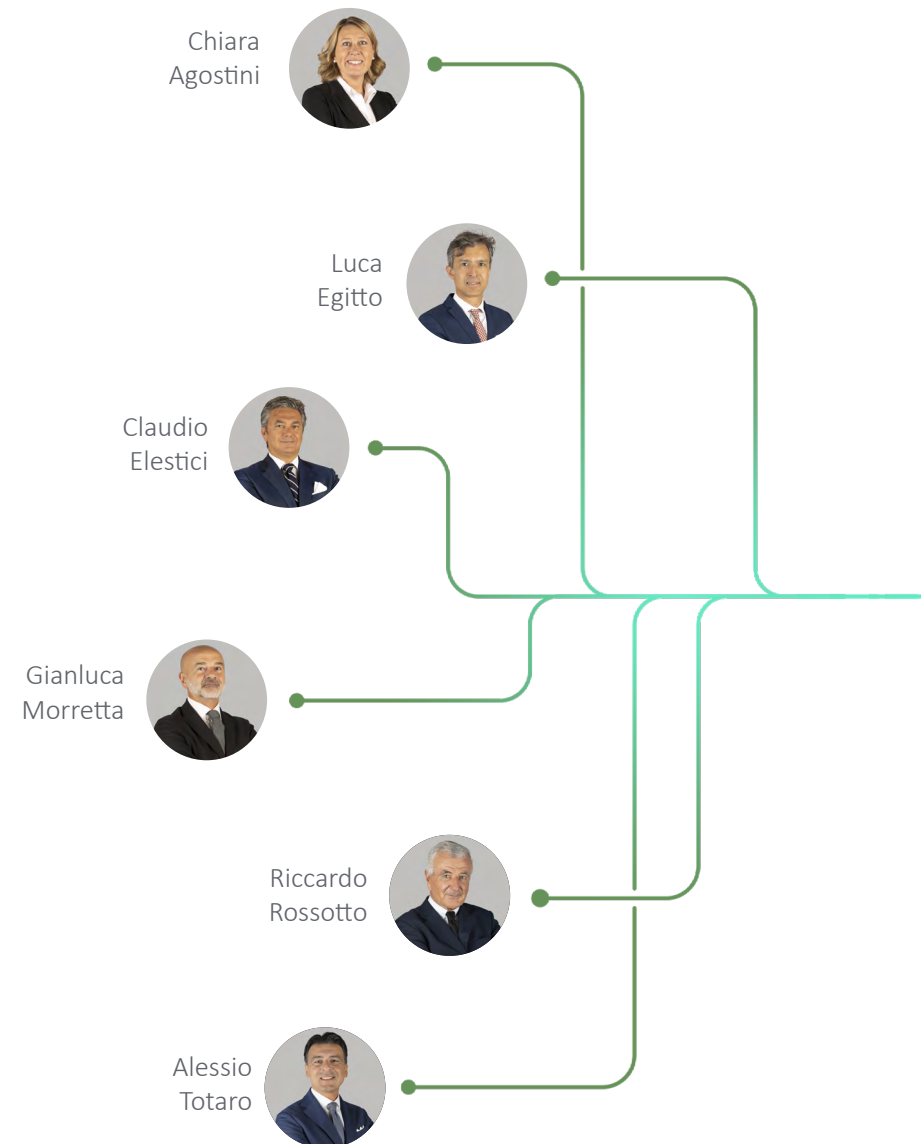
For the Firm, all forms of diversity represent a collective, economic, and competitive advantage; it supports equal treatment and, above all, equal opportunities. The Firm promotes internal policies aimed at ensuring greater balance between men and women within the organization, supporting women in their professional development toward achieving partnership.

- o **HUMAN RIGHTS:** the Firm collaborates with and supports projects related to the protection of human rights and is committed to ensuring full respect for them in every area of its activity. The Firm therefore adopts voluntary measures aimed at guaranteeing the best possible working environment for its partners, collaborators, and employees.

b. Institutional and Governance structure

The Firm is managed by a collective body ("ODG"). In 2024, it was composed of the following partners:

- Chiara Agostini
- Luca Egitto
- Claudio Elestici
- Gianluca Morretta
- Riccardo Rossotto
- Alessio Totaro



The Sustainability Committee

On November 11, 2020, the ODG established the Sustainability Committee as the driving body of the transition process toward becoming a sustainable professional firm and as the internal reference body within the Firm for matters related to sustainability.

The Sustainability Committee is composed of representatives of the partners, collaborators, and staff, in an effort to create a working group that is highly representative of all members of the Firm’s community.

The Sustainability Committee has set up a dedicated email address (comitato.sostenibilita@rplt.it) to facilitate communication between the members of the Firm and the Sustainability Committee, particularly for the purpose of collecting suggestions, reports, and feedback with a view to progressive and continuous improvement, and to ensure the full implementation of the sustainability actions and commitments relevant to the Firm as defined in the Sustainability Model.



Shaping the future,
growing together



In 2024, RP Legal & Tax decided to dedicate significant space to ponder on its sustainability journey, with the aim of gaining a deep understanding of the Firm's potential in this area and consciously calibrating future steps. This was not a pause, but an active and constructive moment to assess what has been achieved, recognize its value, and rethink the commitment with a view toward greater coherence and impact.

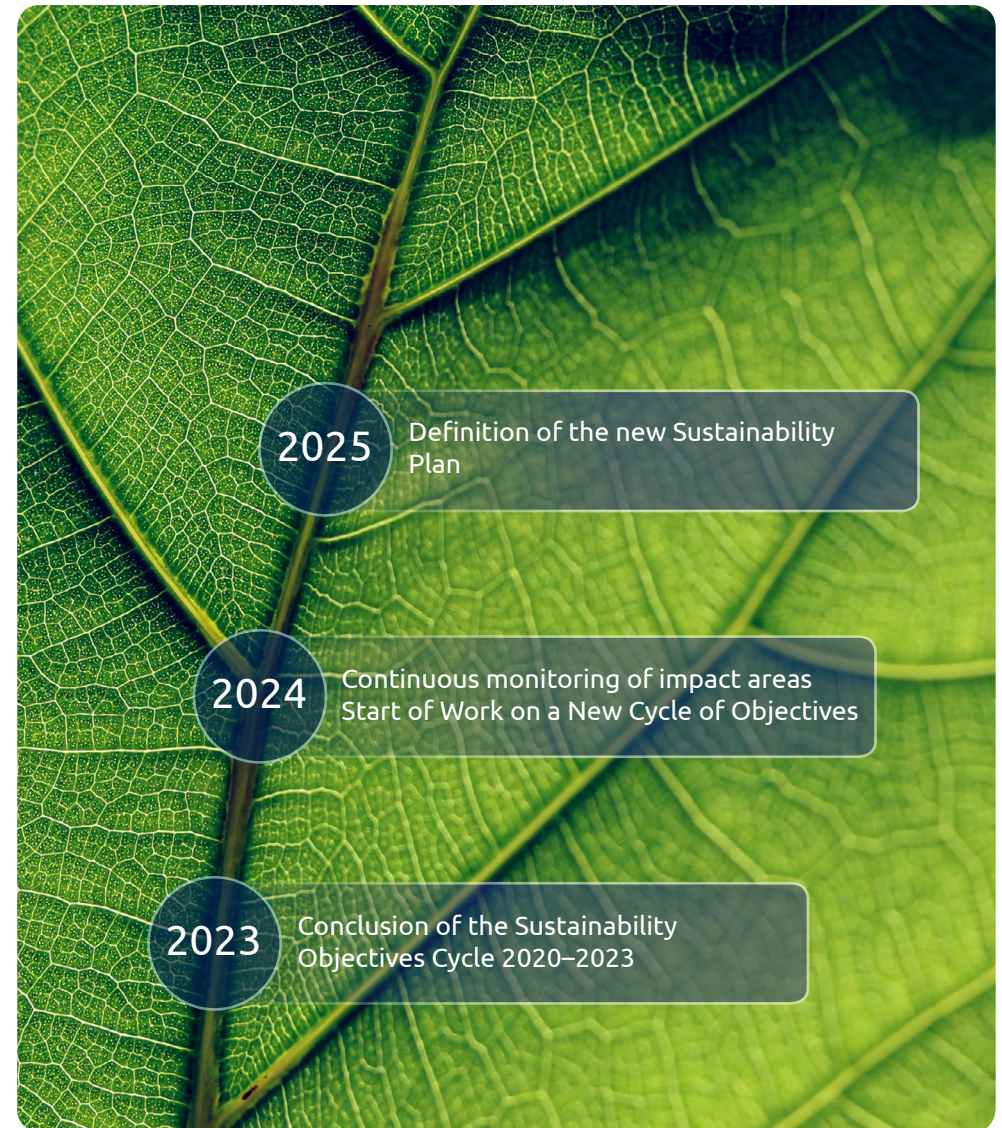
The Sustainability Model already adopted by the Firm will continue to serve as the methodological foundation for future work. However, for sustainability to increasingly become a useful tool for organizational strategy and capable of generating long-term value, it is necessary to reflect on the actual meaning that this commitment holds for RP Legal & Tax today.

Based on this awareness, the Sustainability Committee initiated a process of listening and analysis aimed at identifying priority areas and redefining roles and responsibilities. The goal is to create a more targeted and credible strategy, built on realistic objectives, consistent with the pace and rhythm of the Firm, and capable of producing continuous and lasting impact.

In this context, sustainability can no longer be seen as a separate domain, nor can it be driven in isolation: a broader and more cross-functional involvement will be required, capable of including all parts of the Firm. The Committee will continue to play a coordinating role, but in constant dialogue with professionals and internal structures, in order to build a shared and participatory path.

In 2025, we will be working to define a new cycle of commitments. This path does not aim for formal excellence, but for continuous improvement, consistent with the Firm's identity and focused on generating internal and external value over time.

The goal is to have a complete sustainability plan within the year, to begin planning a medium-term path, to act with targeted initiatives and projects, and to measure our impact starting from the next Sustainability Report.



Firm Policies



Identified impact areas

- a. a. Environmental performance
- b. b. Energy efficiency
- c. c. Recycling, waste separation, and eco-friendly products
- d. d. Incentives for sustainable mobility
- e. e. Training
- f. f. Awareness and information



Commitment

RP Legal & Tax is committed to:

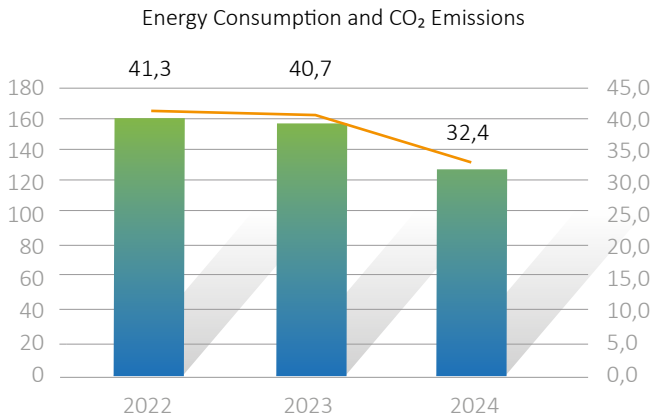
- Monitoring and recording energy and water consumption, as well as waste production, within the Firm;
- Implementing energy and water saving policies through efficiency measures and best practices adopted by the Firm;
- Introducing energy efficiency and saving measures in its offices;
- Promoting the use of sustainable products and environmentally friendly practices by partners, collaborators, and employees, both within the Firm and in remote workplaces;
- Reducing the ecological footprint caused by travel and commuting;
- Providing training and information on sustainability topics;
- Appointing an individual or group responsible for the environmental commitments undertaken.



Achieved Results*

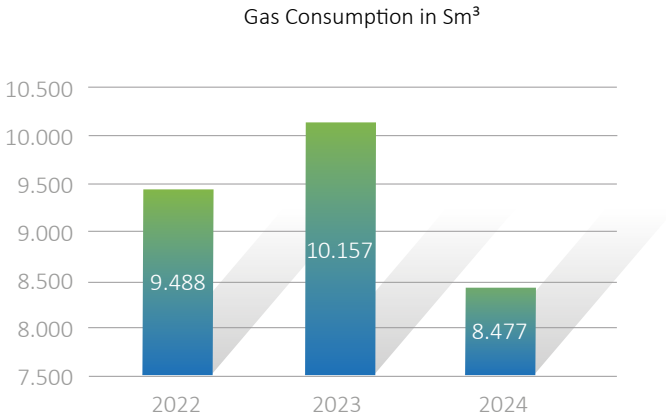
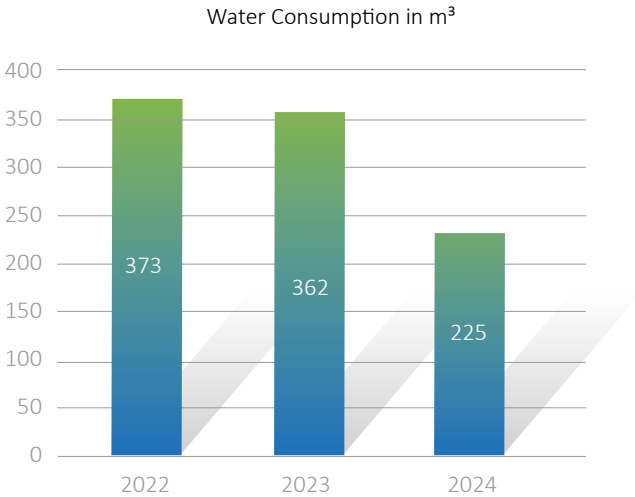
Quarterly review of environmental performance

During 2024, the Firm, through the Sustainability Committee, monitored its environmental performance in order to minimize energy and resource waste.



CO₂ emissions were estimated by multiplying the annual electricity consumption (MWh) by the national average emission factor provided by ISPRA, equal to 257.2 g CO₂/kWh.

*Data collection does not include the Rome office



Energy saving initiatives

Through its **Sustainability Committee**, the Firm joined the awareness campaign “**M’illumino di meno**” on **February 16, 2024**, in conjunction with the **Energy Saving and Sustainable Lifestyles Day**.

<https://www.rplt.it/rplt-sillumina-di-meno/>



Rai Radio 2

m'illumino
di meno

Sustainable and Eco-Friendly Purchases

The Firm, through the Sustainability Committee, adopts a policy of ecological and sustainable purchasing, which provides guidelines for the selection of suppliers and the procurement of products in accordance with the principles and commitments of sustainability identified in the Firm's Sustainability Model, and in particular:

- o purchase of non-toxic cleaning products for the offices, unbleached and chlorine-free paper, non-polluting electronic devices, preferably organic food products, and office paper and supplies that are predominantly recycled or, in any case, purchased from environmentally responsible suppliers;
- o adoption of automatic standby systems for electronic devices;
- o adoption of automatic lighting shutdown systems in the offices after working hours;
- o prohibition of single-use plastic items, favoring glass and compostable materials;
- o selection of suppliers with particular attention to sustainability, respect for human and labor rights (including their supply chains), based on a selective criterion that favors local businesses and a sustainable, inclusive, and attentive business model, for example considering disadvantaged groups;
- o collection of self-certifications from suppliers regarding the compliance of their activities and supplies with the principles of the Firm's Sustainability Model;
- o adoption of the “Local Purchasing Policy”, through which the Firm commits to selecting suppliers based on impartial and objective evaluations, based on quality, price, the guarantees each supplier can provide, and the criterion of “locality”;
- o at the Milan office, an agreement has been made with Orto di Jack, allowing RPLT collaborators and employees to receive a 10% discount on the purchase of seasonal fruits and vegetables.



Waste management

The Firm, with the support of the Sustainability Committee:

- standardized the waste separation system across all offices, setting up recycling stations for plastic, paper, organic waste, glass, and general waste, and eliminating individual bins under desks;
- established collection points for used batteries in all offices;
- developed a Procedure for the Disposal of Hazardous Waste to primarily dispose of toner cartridges and electronic devices, introducing the possibility for collaborators and employees to dispose of this type of waste, even when produced during remote work, by delivering it to their office for proper disposal, following prior communication via email to the Managing Partner and the secretariat specifying (i) type of waste, (ii) number of items to be disposed of, and (iii) delivery date;
- adopted the “Home Office Management Policy” aimed at encouraging employees and collaborators to monitor and evaluate their home office “habits,” providing guidance on best practices to minimize waste and correctly and safely dispose of hazardous waste.



“Plastic free” Project

The “Plastic free” project is implemented through:

- the installation of filtered drinking water dispensers;
- the distribution of reusable water bottles and mugs to collaborators and employees to use with the filtered water dispensers;
- the elimination of plastic water bottles and their replacement with glass bottles exclusively for meeting rooms;
- the elimination of plastic cups and stirrers and their replacement with bio-degradable materials.



Identified impact areas

- a. promotion of an inclusive work environment free from any form of discrimination and/or harassment;
- b. promotion of inclusive and non-discriminatory recruitment processes;
- c. initiatives for affinity groups and team-building activities aimed at fostering dialogue, diversity, and inclusion within the Firm, including through extracurricular initiatives;
- d. ensuring workplace accessibility for people with disabilities;
- e. meetings and forums.



Commitments

RP Legal & Tax is committed to:

- Creating an inclusive work environment free from any discrimination and any form of sexual or verbal harassment;
- Adopting inclusive recruitment and hiring processes for employees and collaborators, also using fair and inclusive language in job descriptions. Internal scouting is also foreseen to allow the Firm's resources to explore new areas of law by collaborating in a different department;
- Promoting diversity and inclusion within the Firm, including through extracurricular initiatives;
- Taking all necessary and decisive actions to achieve a more balanced gender distribution at all levels of the organization. The Firm also encourages internal promotions and selections for senior positions;
- Ensuring that all offices meet accessibility requirements for people with disabilities;
- Appointing an individual or group responsible for diversity, equity, and inclusion in the workplace.



Achieved results

Monitoring gender balance

In May 2024, the Sustainability Committee prepared and circulated a questionnaire within the Firm regarding gender equality, collecting perceptions and feedback on this topic. The questionnaire saw the participation of 124 colleagues, confirming the critical importance of the issue for the Firm.

The results highlighted widespread awareness and strong interest in Gender Equality. However, important points for reflection also emerged.

81% of participants also expressed interest in training on gender equality. The Sustainability Committee therefore decided to promote a series of webinars to explore the gathered insights and promote discussion. In these sessions, several female professionals from the Firm, with different backgrounds and perspectives, shared their experiences, initiating a constructive and necessary internal debate.

Three webinars, in particular, were dedicated to this discussion and took place in the first months of 2025:

1. January 31, 2025:

Two successful experiences to learn from. Would the path to success be similar today?

Two partners of the Firm shared their professional journeys, recounting the challenges they faced and the fundamental role of mentors who guided them along the way.

2. February 21, 2025:

Why is professional growth difficult? Is the world really changing for us?

During the webinar, using the most recent data provided by Cassa Forense and ISTAT 2024 regarding the professional and economic growth of women aged 30–40, two professionals from the Firm explored the factors that hinder effective gender equality in the workplace, analyzing together how to address these barriers.

3. March 21, 2025:

What does success mean and how to achieve it?

In this webinar, we heard the perspectives of two young professionals from the Firm who are building their careers and shared the challenges, expectations, and ambitions that accompany the pursuit of professional success. Drawing from the sensibilities of younger generations, they discussed whether gender disparity remains a particularly significant issue among new professionals, analyzing changes compared to the past.



Inclusive recruitment processes

While maintaining the principle of meritocracy in the selection of collaborators and employees, the Firm is committed to ensuring a balanced representation of men and women, with the ratio not exceeding 65%. In 2024, 24 people joined the Firm – 7 men and 17 women.

Since 2021, the Firm, with the support of the Sustainability Committee, has begun paying particular attention to and adopting inclusive language in job descriptions for collaborator and employee recruitment procedures.

Job postings on the Firm's social media channels include the following message:

"RP Legal & Tax is an inclusive and sustainable firm that values the uniqueness and diversity of each of its collaborators and employees. The Firm firmly believes that a workplace where everyone can feel part of a single community, regardless of sex, ethnicity, religion, disability, sexual orientation, gender identity, or any other dimension of difference, represents an advantage both in human terms and in competitiveness. Therefore, RP Legal & Tax is committed to adopting inclusive recruitment and hiring processes for its employees and collaborators, promoting diversity, disability, equity, meritocracy, and inclusion."



Identified impact areas

- a. Employee well-being
- b. Recognition and safeguards for employees
- c. Benefits and agreements for discounts
- d. Satisfaction of partners, collaborators, and employees
- e. Employees training
- f. Suppliers selection



Commitments

RP Legal & Tax is committed to:

- Promoting the health and well-being of its partners, collaborators, and employees within the Firm;
- Promoting the overall health and well-being of its partners, collaborators, and employees outside the Firm as well, encouraging physical activity during the work-week;
- Ensuring, protecting, and supporting the parenthood of its partners and collaborators by providing financial support to the new parent during parental leave, allowing them to assist their partner and fully enjoy the joy of their child's birth. RP Legal & Tax also complies with legal and contractual provisions regarding pregnancy, maternity and paternity for employees;
- Offering "smart working" options to employees and supporting partners and collaborators in freely determining the time and place of their work activities. RP Legal & Tax also commits to providing additional benefits beyond the compensation resulting from professional activity;
- Periodically assessing the satisfaction and engagement of its partners, collaborators, and employees;
- Training its partners, collaborators, and employees through mentoring, refresher courses and training programs useful for their personal and professional growth;
- Selecting suppliers with particular attention to respect for human rights of workers and all other parties involved in their respective supply chains;
- Appointing an individual or group responsible for ensuring respect for human rights and fair working conditions for its collaborators and employees.



Achieved results

ing 2024, the Sustainability Committee circulated a questionnaire within the Firm on Smartworking and Work-Life Balance. The results highlighted a widely shared need to encourage a smartworking policy, aimed at helping employees reconcile work with personal commitments or travel to family living in a different location and/or reduce commuting time. In general, there was also a recognized need to implement services useful for improving the quality of work life within the Firm.

Overall, there was a general consensus that smartworking could be regulated, albeit with different degrees. For most partners and lawyers, there should not be a policy imposing obligations but only general guidelines, while for trainees and employees, the need for binding regulations is particularly significant.

Integration of the collaborators' contract

The Firm has amended the Collaborators' Contract to include reimbursement of expenses incurred for attending nursery school for children under the age of three, up to a maximum reimbursement of €600 per school year, increased to €800 in the case of children with disabilities pursuant to Law 104/92. This measure has been confirmed for 2024.

Workstation setup regulation

In order to ensure that workstations comply with key ergonomic standards and to prevent potential injuries and postural issues associated with sedentary work, RP Legal & Tax has adopted, across all its offices, the **Workstation Setup Regulation**, the compliance with which is overseen by the Office Manager.

It includes the following measures:

Room

- To ensure more space and comfort, rooms are generally occupied by 2 people. A higher number is allowed only if the room dimensions permit.
- Rooms must be illuminated by natural light and additionally by LED lighting.

Desk

- Monitors must have adequate size, and in any case not less than 19 inches.
- The workstation must allow a minimum distance between the seat and the monitor at least equal to the length of the arms.
- Chairs must be adjustable to ensure the monitor is viewed at the correct height.
- The work surface must be sufficiently large to accommodate a mouse, keyboard, screen, phone, and documents in use.
- All workstations must be equipped with a desk lamp.

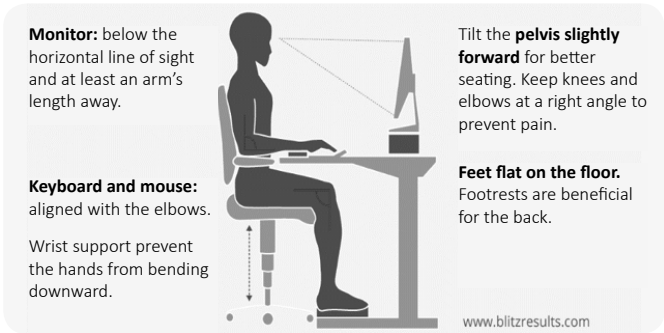
Additionally, to ensure a healthy environment from the perspective of air quality and to prevent so-called “sick building syndrome,” the following measures are adopted:

- Smoking is prohibited throughout the office, including outdoor-facing areas, whether belonging to the Firm (balconies, terraces, etc.) or communal (lobbies, landings, internal courtyards, etc.).
- Office humidity levels are monitored, as well as air quality in the event of renovations or other activities inside or near the office.
- The office is ventilated daily by cleaning staff as well as by the collaborators and employees themselves.



Finally, additional guidance has been provided on the Firm’s intranet for maintaining correct posture at one’s workstation (Figure 1) and for performing exercises to relieve muscle tension caused by prolonged sitting (Figure 2).

Figure 1 – *Posture*



Fruit in the office!

Until Christmas, in every RPLT office, fruit will be available for a healthy snack. Take only what you need, respect others, and enjoy your break!



Figure 2 - *Exercises*



Identified impact areas

- a. Annual selection of pro bono initiatives, with particular focus on innovative and high-quality legal and tax assistance for disadvantaged individuals and non-profit organizations engaged in activities of general interest;
- b. Participation in networks, committees, associations, etc., that promote social and environmental initiatives;
- c. Contribution, through research and sector surveys on social or environmental issues, to the development of a culture of sustainability in the legal field and its practical application;
- d. Donations in kind or in cash to address emergency situations or matters of particular social relevance, as well as to support projects and initiatives that are particularly deserving and capable of generating significant social and/or environmental impact for the community;
- e. Information and awareness-raising.



Commitment

RP Legal & Tax is committed to:

- Making its human and professional resources available – for the benefit of disadvantaged individuals and/or organizations – to support the development of initiatives of collective interest that can generate a positive impact on the community;
- Annually selecting the pro bono initiatives to support, also in order to contribute to the achievement of the 17 SDGs included in the “2030 Agenda for Sustainable Development”;
- Raising awareness among partners, employees, and collaborators to participate in the Firm’s pro bono initiatives, providing appropriate visibility for each participant’s involvement;
- Considering the possibility of making cash or in-kind donations in the event of particular emergency situations;
- Training and informing its partners, collaborators, and employees on key issues related to sustainable development, social innovation, corporate social responsibility, and human rights;
- Appointing within the Sustainability Committee a professional delegated to manage all activities related to the pro bono area and the implementation of the related Policy.



Achieved results

a. Pro bono activities

During 2024, the Firm provided free pro bono assistance to non-profit organizations and projects of general interest, totaling approximately 500 hours in the following sectors: social and healthcare assistance, scientific research, international cooperation, employment integration for disadvantaged individuals, amateur sports, and the protection and promotion of human rights.



b. Donations

During 2024, the Firm made charitable contributions, for a total amount of €6,720.00, to support activities of collective interest to the following organizations:



Rete del Dono Società Benefit S.r.l.



AIDO (Association for Organ Donation) – Turin



Ass.ne Casa di Accoglienza delle Donne Maltrattate (ODV)



Fondazione Policlinico Sant'Orsola ETS



Fondazione Asino



Stakeholder relations



Suppliers

During 2024, the Firm worked with suppliers that comply with the Firm's sustainability criteria, both from an environmental and social perspective, such as the use of low-impact fuels, rationalization of consumption and waste reduction, implementation of occupational health and safety practices to maintain physical and mental well-being, employment of socially vulnerable worker categories, the criterion of a maximum distance of 80 km, use of eco-friendly products, and more.

Training, research, publications

During 2024, the Firm continued its usual internal training activities. The following is a list of seminars held weekly, aimed at all members and professionals of the Firm. Training mainly focused on the following areas:

Digital innovation, AI, and Legal Tech

- Digital services Act: subjects, obligations, and impacts
- Generative AI: the AI Act is coming
- Digital human and artificial intelligence
- Legal design and contract automation

The new frontiers of law

- Third Party Litigation Funding
- Theory and practice of impact finance
- Criminal law, media, and the "marketing of emotions"
- Sustainability and certifications: two sides of the same coin
- Class action

Organizational culture

- Communication and marketing in the "new" RPLT: updates, services, and perspectives
- The value of multidisciplinary
- Activities of the French Desk and Italy-France opportunities
- Cross-functional skills for the 21st-century lawyer
- Human capital vs. economic capital: the challenge for our survival
- Negotiation as a learning process (of interests and emotions)

Regulatory scenarios and legal strategies

- Marsh: updates on W&I and Tax policies
- Access rights and abusive conduct
- Insurance product or financial product? The eternal dilemma of Unit-Linked Policies
- Bank-business relationship: skills and tools for business-oriented assistance
- Marketing and social causes: the devil and holy water?
- Draft Law on Capital (DDL Capitali)
- Unfair commercial practices after the Omnibus Directive
- Whistleblowing: state of the art and privacy aspects
- Criminal liability for failure to prevent crimes
- Individual rights
- Capital Law (Legge Capitali)

Particular attention has, as always, been given to academic, outreach, and training activities on topics related to sustainability and social innovation, in which numerous professionals from the Firm have participated.

Among the most significant:

- **Onboarding Nature:**

Nature as stakeholder
in governance



- **68th Annual UIA Congress in Paris**
- **Sustainability in the World of Fashion** – Product Traceability and Sustainability
- **Sustainable Governance and competitiveness** – Conference organized by AISCA (Italian Association of Board Secretaries and Corporate Governance) and the University of Bologna, Alma Mater Studiorum
- **#UIATokyo** panel discussing Human Rights Due Diligence, organized by the UIA (Union Internationale des Avocats) and the Tokyo Bar Association
- Teaching activities within the Environmental Law course as part of seminars on **“ESG Criteria: The Impact of Sustainability on Business Activities,”** University of Bicocca
- Teaching activities within the post-graduate Master “Sustainability and ESG Management,” RCS Academy
- Teaching activities within the Master in **“Family Office,”** Italian Family Officer Association
- Participation in the working group promoted by Assolombarda – **“Internal Control and Risk Management System: Comparing Experiences”** – with a presentation on “ESG Factors and Model 231: What Interactions?”
- Participation in the XVIII Annual Scientific Colloquium on Social Enterprise, University of Perugia, presenting the paper **“Reporting and Impact Assessment Beyond the Boundaries of Social Enterprise: The Central Role of Guidance from Social Economy Actors – An Interpretative Proposal”**
- Participation in the workshop **“Gender Equality, Diversity and Inclusion: Challenges and Opportunities,”** organized by the Italian Observatory on Business and Human Rights – OIIDU
- Speakers in the seminar organized by Assologistica – Culture and Training, **“Sustainability Reporting: Regulatory Profiles and Operational Implications”**
- Speakers in the seminar organized by Confindustria Emilia-Romagna, **“Managing the Supply Chain: Contractual Tools and Precautions to Avoid Critical Issues and Unexpected Costs”**
- Speakers in the seminar organized by Assologistica – Culture and Training, **“Managing the Supply Chain in Light of the Obligations Imposed by EU ESG Regulations”**

Publications

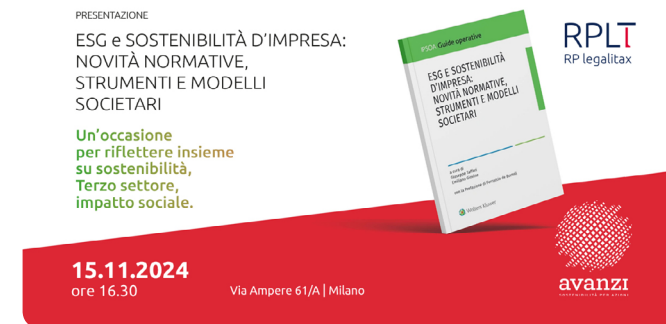
The Firm's professionals are constantly engaged in writing articles and publications on sustainability, the Third Sector, and social innovation. In particular, in 2024, the volume *"ESG and Corporate Sustainability: Regulatory Updates, Tools, and Corporate Models"*, published by Wolters Kluwer and edited by Giuseppe Taffari and Emiliano Giovine, was released, with contributions from 22 professionals from the Firm. The volume, enriched with a foreword by Ferrucci de Bortoli, was presented on 20 November 2024 in Milan at Avanzi – Sustainability in Action.

Sport and Inclusion

The Firm has always considered sport as a vehicle for inclusion and social innovation. In 2024, the Firm participated in the Milan Relay Marathon in support of the association LILT Milano Monza Brianza, as well as in the Third Edition of the sporting event *"We Run for Women."*

Art

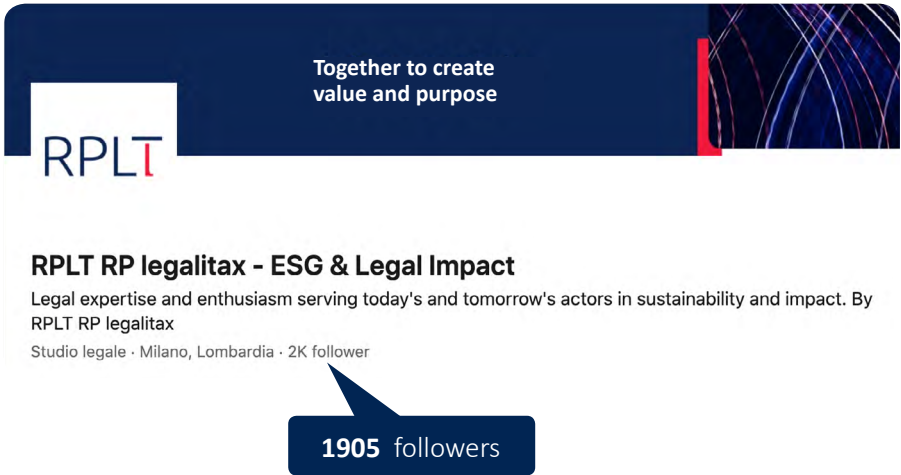
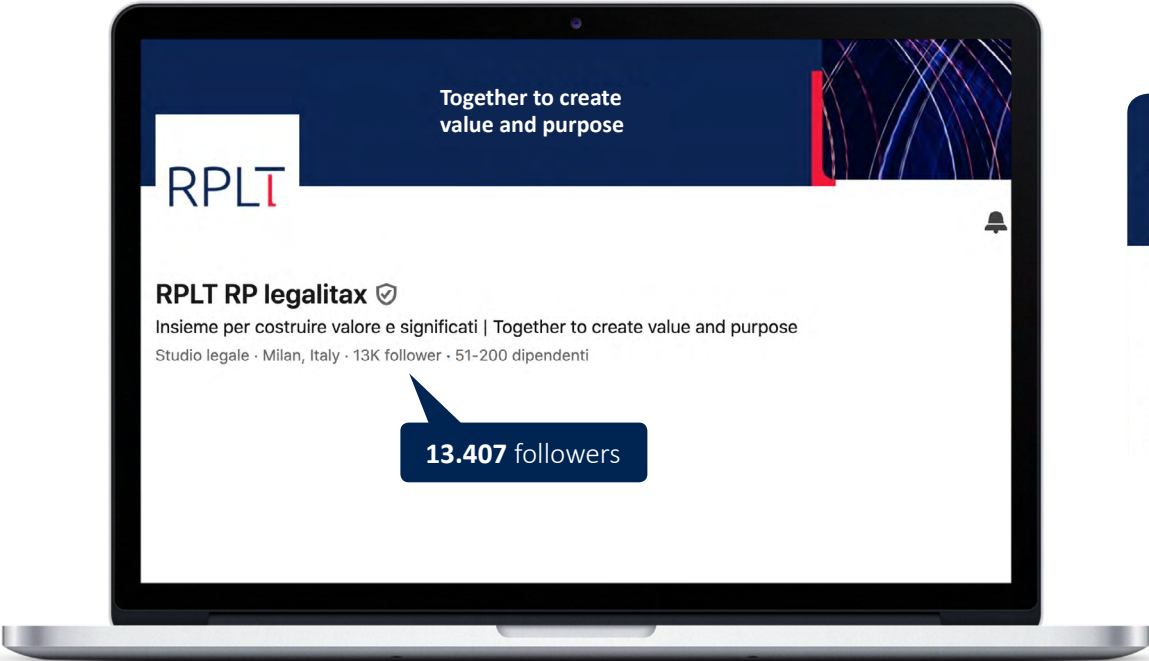
In 2024, the Firm also placed great emphasis on cultural initiatives, hosting an *exhibition by the artist Azael Langa*. Azael Langa, an artist by vocation from a young age, trained in Fine Arts at Tshwane University of Technology and gained practical experience volunteering at the Pretoria Art Museum. The works displayed, brought to Italy directly from Johannesburg, depict contemporary South African reality through the perspective of this young and talented artist, whose research is widely recognized and appreciated.



Web and social networks

In 2024, the Firm continued to update its social media pages.
As of the date of preparation of this report, the **LinkedIn** social media pages recorded the following engagement data:

The **ESG & Legal Impact** department has a dedicated page with the following number of followers.



MILAN	Piazzale Luigi Cadorna, 4 20123 Milano – Italy +39 02 873131 milano@rplt.it	+39 02 45381201 milano-mi@rplt.it
ROME	Via Venti Settembre, 98/G 00187 Roma – Italy +39 06 977451 roma@rplt.it	+39 06 80913201 roma-rm@rplt.it
TORIN	Via Amedeo Avogadro, 26 10121 Torino – Italy +39 011 5584111 torino@rplt.it	
BOLOGNA	Via D’Azeglio, 19 40123 Bologna – Italy +39 051 232495 bologna@rplt.it	
BUSTO ARSIZIO	Via Goito, 14 21052 Busto Arsizio – Italy +39 0331 173141 busto@rplt.it	
AOSTA	Via Croce di Città, 44 11100 Aosta – Italy +39 0165 235166 aosta@rplt.it	

