Trends during the last five years

Data extracted from the Statement of Assets and Liabilities and from the Profit and Loss Account were accompanied by a short assessment of trends concerning the economic values recorded in the last five years: increased, equal or decreased.

An inclusive business profile emerged from the received answers (66% of the final sample) that show the following prevalent trends.

A scale from 0 to 3 points underlines the trend intensity in terms of number of businesses that approached the profile.

<table>
<thead>
<tr>
<th>Trend direction</th>
<th>Trend intensity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Increased</td>
<td>Marked</td>
</tr>
<tr>
<td></td>
<td>3</td>
</tr>
<tr>
<td>Equal</td>
<td>Average</td>
</tr>
<tr>
<td></td>
<td>2</td>
</tr>
<tr>
<td>Decreased</td>
<td>Feeble</td>
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<td>1</td>
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</tbody>
</table>

STATEMENT OF ASSETS AND LIABILITIES

A. TOTAL INVESTMENTS
   Increased 3
A1. TOTAL TANGIBLE FIXED ASSETS, of which for:
   Lands assigned to warehouse areas
   Increased 2
   Warehouses
   Increased 2
   - of which bio-buildings
   None 0
   Machineries for warehouse
   Increased 1
   - of which with low environmental impact (energy, noise, pollution, etc.)
   Increased 1
   Equipments for warehouses
   Increased 2
   - of which with low environmental impact (energy, noise, pollution, etc.)
   Increased 1
   Vehicles for warehouses
   Increased 2
   - of which with low environmental impact (energy, noise, pollution, etc.)
   Increased 1
   Systems to reduce packaging
   Increased 1
   Means of transport
   Increased 2
   - of which with low environmental impact (energy, noise, pollution, etc.)
   None 0
   Systems for energy saving and efficiency
   Increased 1
   Systems for water saving, efficiency and recycle
   Increased 1
   Systems for minimising greenhouse emissions
   Increased 1
   Systems for recovering and recycling of refusals, discards, used products
   Increased 1
   Bio-buildings
   Increased 1
   Systems for lowering ground pollution
   Increased 1
   Technologies for electronic commerce
   Increased 1
A2. TOTAL INTANGIBLE FIXED ASSETS, of which for:
   Environmental Quality certifications and marks (specify)
   Increased 1
   Social Quality certifications and marks (specify)
   None 0
   Economic Quality certifications and marks (specify)
   Increased 1
   Strategic environmental marketing
   None 0
   Strategic social marketing
   None 0
   Strategic economic marketing
   Increased 1
A3. TOTAL FINANCIAL FIXED ASSETS, of which for:
   Participations in firms and associations of an economic nature
   Equal 2
   Participations - donations in firms and associations involved in environmental and socio-cultural issues
   Increased 1
   Participations in ethical and green funds
   Increased 1
   Participations in local production and consumption networks (purchase groups, etc.)
   Increased 1
   Participations in organisations (networks) for responsible consumption
   None 0

1 - Project: INNESTO Pilot Project: Il Casentino/AR, Task: Trends during the last five years
INVENTORY: STOCK VALUE

Final surplus of in working, semi-finished and finished products  
Decreased 1

Final surplus of raw materials, subsidiary materials, consumables and goods  
Increased 2

PROFIT AND LOSS ACCOUNT

A. TURNOVER:
Total revenues from products and performances  
Increased 3

B. PRODUCTION COSTS
Total of the purchases of raw materials, subsidiary materials, consumables and goods  
Increased 2
- of which recyclable, recycled, substitutive of dangerous materials  
Increased 1

Total of production expenses, of which for:
- studies for appraisal and assessment of environmental, economic and socio-cultural impacts  
None 0
- studies for economic, environmental and socio-cultural diversification and innovation  
Increased 1
- improvement of work organisation, behaviour, motivation, participation and social relations  
Increased 1
- utilisation of renewable and recycled resources (energy, water, etc.)  
Increased 1

Total of commercial expenses and charges, of which for:
- warehouse services  
Increased 1
- transport services  
Increased 1
- logistics and transport systems with environment saving  
None 0
- packaging  
Increased 1
- of which re-usable and recycled  
Increased 1
- operating social marketing  
None 0
- operating environmental marketing  
None 0
- fair trade  
Increased 1

Total of administrative and overhead expenses, of which for:
- customer services  
Increased 1
- of which electronic commerce  
Increased 1
- risk assurance for warehouse and transport  
Increased 1
- duties and taxes for the environment, waste, water, etc.  
Increased 1
- penalties for lacked respect of social and environmental norms  
None 0
- subsidies for associations of economic, socio-cultural and environmental interests  
Increased 1

Total of leasing expenses  
Increased 1
- of which for systems of environmental protection  
None 0

Total labour cost, of which for activities regarding:
- transport  
Increased 1
- warehouse  
Increased 1
- customer services  
Increased 1

Total amortizations and reserves, of which:
- amortizations of investments in tangible fixed assets related to warehouses and transport  
Increased 1
- amortizations of investments in intangible fixed assets related to quality improvement and business promotion  
Increased 1
- amortizations of investments in financial assets related to participations in firms, associations, funds and networks  
Decreased 1
- reserves for transport and warehouse risks  
Increased 1