



WHO WE ARE

CRSL – Centro Ricerche e Studi dei Laghi is an extremely dynamic reality that boasts prestigious accreditations: the Center is a spin-off of the University Institute Scuola Superiore Carolina Albasio of Castellanza (VA), is registered in the University and Research Ministery - MUR's National Register of Research and is certified by Unioncamere - under delegation from the Ministry of Economic Development - MISE - as a 4.0 Technology Transfer Center.

MISSION

Combine academic and business culture:

- promoting and giving more value to Research & Development projects
- > supporting virtuous relations among universities, institutions, companies and experts
- supporting the development of creative businesses with activities of research, innovation, training and technological transfer

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DESTA - Statistics and Economics
Science
Stefano De Falco
Master's Degree in Economy and





DEHUMANA - Social Sciences
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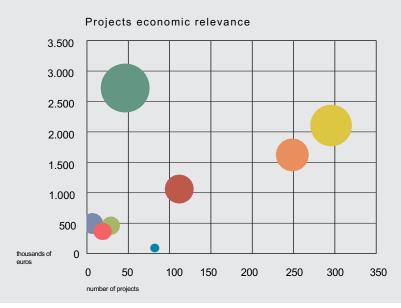
DESIGN
Carlo Muttoni
Designer

CRSLFIGURES

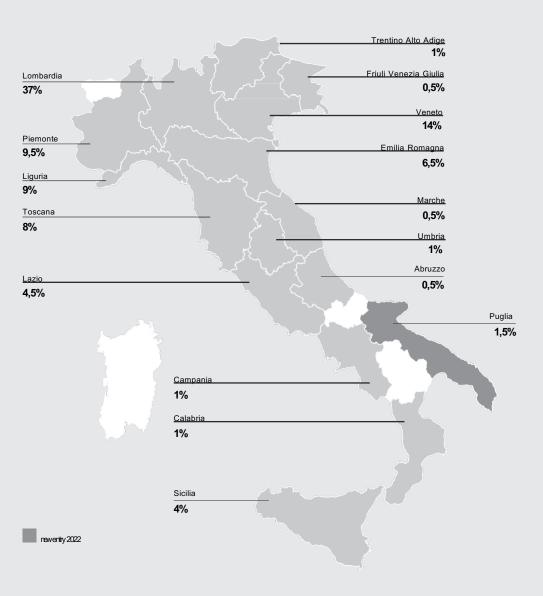
In 2022 the number of projects almost doubled compared to the previous year, with an increase in traditional activities linked to Patent Box, Industry 4.0 and Capital Goods, but with the fundamental contribution of the new services offered by CRSL Digital Hub and "Soluzione PNRR"

Commissioned projects 833

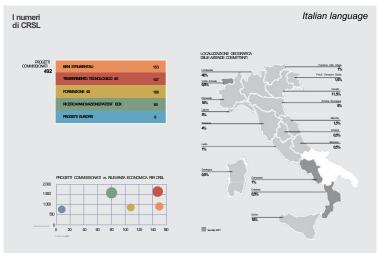
RESEARCH/INNOVATION	46
4.0 TRAINING	294
CAPITAL GOODS	246
4.0 TECHNOLOGY TRANSFER	112
EU PROJECTS/LARGE SCALE	7
PATENT BOX	29
CRSL DIGITAL HUB SERVICES	17
«SOLUZIONE PNRR» /TENDERS	82



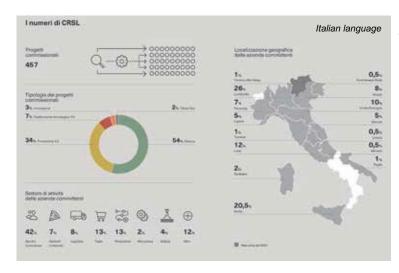
geographical location of client companies



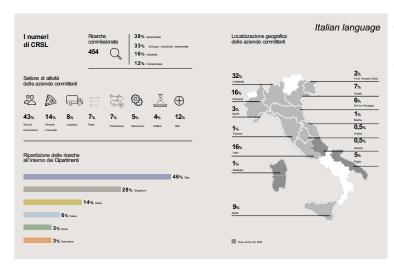
CRSL FIGURES



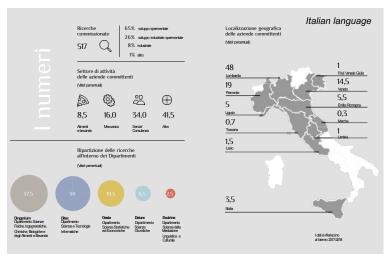
2021 ACTIVITIES (source CRSL PRESENTATION 2022)



4.0 INDUSTRY ACTIVITIES (source CRSL YEARBOOK 2020)



4.0 INDUSTRY R&D ACTIVITIES (source CRSL YEARBOOK 2019)



4.0 INDUSTRY ACTIVITIES (source CRSL YEARBOOK 2017/2018)

FOCUS CRSL 2023

«SOLUZIONE PNRR»

"SOLUZIONE PNRR" is our consultancy service to support companies within the complex and articulated network of interventions promoted by the PNRR (National Recovery and Resilience Plan of the Italian Government), both with regards to tenders - European, National, Regional or Chamber of Commerce - both for the structural measures of 4.0 Industry.



PATENT BOX

We guide companies in the creation, development, maintenance and improvement of corporate intangible assets – such as industrial patents, designs and models, software covered by copyright - guaranteeing access to the preferential tax rate.



RESEARCH, INNOVATION

We make our know-how available to companies to identify, developed and formalize Research, Innovation and Design projects in the thematic areas of our 8 Departments.



LARGE-SCALE PROJECTS

We represent a strategic partner of companies and public and private bodies for access to European funds from national (PON, POR, PSR, etc.) and international (Horizon 2020, Interreg, transnational cooperation, etc.) programs that require the presentation of complex and high-content projects scientific and technological.



4.0 TECHNOLOGY TRANSFER CENTER

We are one of the first and few Technological Transfer Centers - CTT 4.0 in Italy certified by Unioncamere according to the MISE directorial decree 22/12/2017. As CTT 4.0 we have developed a series of new technologies to support businesses.



EU PROJECTS ERASMUS+

We participate in the drafting and implementation of EU funded projects, and we are actively involved in various proposals in the framework of the seven-year 2021-2027, sharing innovation, technology transfer, R&D and teaching activities. The E+ Consortium was born from the collaboration of CRSL, University of Tuscia and Carolina Albasio University Institute, to support the mobility of students and professionals with vocational training opportunities in companies from foreign countries.



«SOLUZIONE PNRR»

"SOLUZIONE PNRR" is a CRSL's consultancy service to support companies within the complex and articulated network of interventions promoted by the PNRR (National Recovery and Resilience Plan of the Italian Government), both with regards to **tenders** - European, National, Regional or Chamber of Commerce - both for the structural measures of **4.0 Industry**.

- ▶ Patent Box
- Capital goods
- ► Research, Innovation and Design
- ▶ Digital innovation and Ecological transition
- ► 4.0 Training



A team of qualified analysts offers a "tailor-made" service, customized to the concrete needs of each individual customer, thanks to detailed analysis and profiling of activities already carried out and future projects, helping companies to identify:

- the best opportunities regarding tenders for obtaining funds
- ▶ the most suitable 4.0 Industry structural measures to access tax breaks such as tax credits

Thanks to the **continuous monitoring** of tenders of national or international interest and the evolution of the 4.0 National Transition Plan, with "SOLUZIONE PNRR" we offer our customers, for an annual fee:

- personalized, continuous, systematic and integrated consultancy on all facilitation measures (tenders financed by PNRR and State Budget resources, 4.0 Industry) and the related acquisition times
- ▶ identification of all opportunities through in-depth analysis carried out by analysts on the individual needs of companies
- presentation of the summary of the benefits of the different measures
- ▶ access to a special reserved area of the CRSL platform, personalized for each customer, where to find information, regulatory updates, technical and financial documentation relating to the individual activities carried out within the "SOLUZIONE PNRR"



Companies that - regardless of the legal form, the economic sector and the accounting regime adopted - have made (or will make) investments in Research or Innovation activities, can benefit from tax breaks in the form of tax credit, as provided for by the 4.0 National Transition Plan.

Since 01/01/2023 the tax credit relief measures are:

► INNOVATION: 10%

of the eligible cost (personnel, technical skills, etc.), net of other grants or contributions of any kind received for the same expenses. The rate rises to 15% if an Ecological Transition or 4.0 Digital Innovation objective is achieved.

▶ **RESEARCH:** 10% (up to 4 million euros) of the eligible cost (staff, technical skills, etc.), net of other grants or contributions of any kind received for the same expenses.

The benefits for research activities in the areas of **Southern Italy** and in the regions affected by the seismic events of 2016 and 2017 (Abruzzo, Basilicata, Calabria, Campania, Molise, Puglia, Sardinia and Sicily) have been extended, differentiated according to company size (DL of 19 May 2020 n. 34):

Small Businesses: 45% tax credit
 Medium Businesses: 35% tax credit
 Big Businesses: 25% tax credit

Please note: For Research and Innovation activities, cumulation with the benefits provided by the **Patent Box** is possible.

PATENT BOX

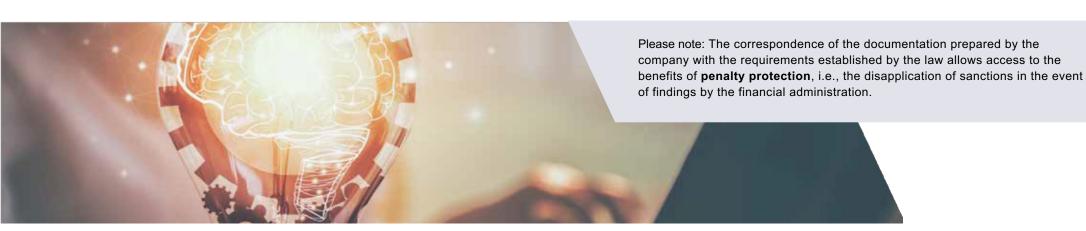
Following the 2022 Budget Law and Legislative Decree 146/2021, a new Patent Box regime was introduced, which repeals the previous one (which facilitated income generated by intangible assets) and which allows companies to "hyper-deduct" for IRES and IRAP purposes R&D costs relating to internally developed intangible assets, such as patents, software and designs.

The measure is potentially very convenient for companies that have invested in the development of these assets but presents some technical-scientific and regulatory-fiscal complexities for which an evaluation of the business context in which one operates is necessary to maximize the potential.

The Patent Box allows the costs of research and development activities relating to the following intangible assets to be **over-deducted for IRES and IRAP purposes**:

- copyrighted software
- industrial patents
- legally protected designs and models
- two or more intangible assets among those indicated above linked together by a complementarity bond

Through the hyper-deduction of 110% of the development costs of intangible assets incurred in the 8 years prior to obtaining industrial property rights, companies can **obtain a tax benefit equal to approximately 30% of the costs incurred**.



EUROPEAN AND LARGE SCALE PROJECTS

CRSL represents a competitive partner of companies and other public and private entities for access to European funds from national (PON, POR, PSR ...) and international (Erasmus+, Digital Europe, Creative Europe, H2020...) programs. These are programs that require the presentation of articulated projects with a high scientific and technological content, mostly co-financed, to be supported with a significant starting budget.

The contacts for these projects are **Dr. Luigi Passariello**, Technical Scientific Coordinator of Large-scale Projects and Scientific Director of CRS Funding Lab and **Dr. Isabella Querci**, Head of International Relations and Studies and member of the Technical Scientific Committee and of the CRSL Scientific Steering Committee.

LARGE SCALE PROJECTS

BORGO 4.0

Borgo 4.0 is a supply chain project **promoted by ANFIA - Associazione Nazionale Filiera Industria Automobilistica -** and implemented with the involvement of a public-private partnership coordinated by the managing body ANFIA Automotive and consisting of 54 companies in the sector and 3 public Research Centers, with the participation of the 5 Campanian Universities and of the CNR. By integrating research, development, innovation and technology transfer actions with the experimentation, in a real and scale environment, of new technologies for autonomous and connected driving, the project gives life to the first example **in the Irpinia village of Lioni (Avellino), in Italy, a laboratory for technological experimentation in various complementary fields**, where large and small companies in the automotive and telecommunications sectors work in synergy to develop new solutions, materials and intelligent components for the mobility of tomorrow. The P-Mobility project of the BORGO 4.0 program, in which CRSL participates, aims to develop an innovative open and OpenSource modular solution, based on the integration and collaboration between the various proximity technologies and other IoT technologies, capable of enabling an entire ecosystem of proximity services.

FESR 2014-202







FAIRE

CRSL was one of the 33 winners of the Lombardy Region Research and Innovation Call Hub (financed with PORFESR funds) with the Faire - Fashion Re-Platform Hub project, presented in partnership with important companies in the digital sector. With a total investment of 5.2 million euros, of which 2.4 from regional contributions, Faire aims to bring the most advanced technologies to the world of fashion and design, bringing together creativity with modern techniques of big data analytics and artificial intelligence for develop new digital technologies to support the competitiveness of the sector.









EUROPEAN AND LARGE SCALE PROJECTS

ERASMUS+PROJECTS

GREEN NETIQUETTE

GNet's main objective is to promote the use of an environmental-conscious netiquette as a transversal skill and competence (as outlined by the ESCO classification) and to raise awareness and promote good practices for an environmentally and people friendly use of digital technologies.



DIFREE

The DIFREE - Digital Freelancing - project aims to offer students of partner universities and interested students and recent graduates training on the possibilities of self-employment, in order to introduce them to a practical and realistic vision of freelance work.



S-DIY

S-DIY - Sustainability for Diversity Inclusion in Youth - aims to promote active engagement in EU and global citizenship and to contribute to the implementation by the EU of the Sustainable Development Goals (SDGs), according to the priorities set by the Council of the EU and EU youth policy.



4 PROBATIONET

Il progetto mira a sviluppare e implementare un modello di formazione innovativo in grado di rispondere alle esigenze di istruzione e formazione di funzionari e lavoratori coinvolti nel processo di messa alla prova con un approccio flessibile e multidisciplinare.



HUMAN JOBS

The project aims to achieve an increase in the employment rate of NEETs and young people with mild physical disabilities, increasing their confidence, motivation and reducing anxiety related to the search, the application process and the first days of work. It also promotes employment in the humanities sector as inclusive employability.



DIGILEARN

The objective of the project is to increase the skills and competencies needed for digital learning solutions development for adults - curriculum design and development for digital learning for adults, technology skills, activities and assessment design for digital learning for adults. The project aims to increase the job-market readiness of adult learners and prevent exclusion from the job market of adults due to a lack of relevant training.



CRSLINITIATIVES



POLO UNIVERSITARIO METIS FOUNDATION

CRSL is among the Founders of the Polo Universitario Metis, born from the collaboration of university institutes, research centers, companies and certification bodies, through the lowest common denominator of innovation and research, with the aim of facilitating meeting and exchange between the academic and business dimensions.



IT IS THE NEW online SCIENTIFIC JOURNAL

published by CRSL that focuses on innovation - technological, scientific, social and human - from the perspective of those who are engaged on the front line on these issues. An independent publication that contributes to the dissemination in the fields of topics ranging from engineering sciences and mathematics to statistics and legal-economic systems in support of R&D, passing through the analysis of European and international facts and networks.

INEDITA

INEDITA – The future passes through here is the magazine of the Polo Universitario METIS Foundation. A magazine that you read today to understand what will happen tomorrow: 36 pages full of interviews, case histories, studies, surveys, references to scientific publications, analyses, photo news and original articles. An editorial project that offers insights and reflections in harmony with the spirit, ideals and objectives of the Metis world, which reflect those of CRSL: facilitating meetings and exchanges between the academic dimension and work, through teaching activities, research and development, technological innovation, national and international projects.

JOURNALISM AWARD

"Research and Technology for business"

The third edition of the CRSL journalism award "Research and Technology for business" will start in 2024, to encourage journalistic in-depth analysis of the economic, regulatory and work reorganization aspects linked to the introduction of innovation 4.0 in companies.



MEMBERSHIP



AIRI - Associazione Italiana per la Ricerca Industriale <u>www.airi.it</u>



Member of Gruppo Informale degli Uffici di Rappresentanza Italiani in Bruxelles in Ricerca e Innovazione www.linkedin.com/company/giuriit

ACCREDITAMENTI E COLLABORAZIONI





4.0 Technology Transfer Center Certification CTT_I_4.0_006 Registration in the National Research Registry Code 62411INC







Academic spin-off certification



Quality certification for Industrial Research and Experimental Development and provision of training courses in the field of Social Sciences, Humanities and Engineering



Registration on the Innoveneto Portal University of Tuscia Progetto MIRA (Metodologie Innovative per la Ricerca Applicata): collaboration with Department of Agricultural Sciences and Forestry

Politecnico of Torino
Agreement with the Department
of Electronics and
Telecommunications

University of Udine Scientific Technical Collaboration

Politecnico of Milano

University of Modena and Reggio Emilia Fondazione Universitaria Marco Biagi

Scuola di Mediazione Linguistica, Mantova

University of Milano

University of Insubria

University of Genova

LIUC Università Cattaneo di Castellanza (VA)

CNR - Consiglio Nazionale delle Ricerche

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