Innovative and Digital Customs Technology Solutions and Services

2026

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Agenda

1) NEXT Customs: a Circle Group company

2) Digital services and innovative customs pathways

3) Customs innovations and digital tools to support

4) References and Success Cases

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NEXT Customs: a Circle Group company

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Corporate Overview – Highlights

CIRCLE Group, headed by **CIRCLE S.p.A.,** is an international leader specialised in the analysis and development of **innovative digital solutions for port and intermodal logistics**, and further delivering **international consultancy services** that supports ports and logistic innovation with an extended focus on **environment**, **sustainability and energy transition**.

Since October 2018

listed on Euronext Growth Milan

Main products

Milos®: focused on intermodal logistic operations (inland & port terminals, MTOs & maritime)

Extended Port Community System: connecting all players & processes involved in port

MasterSped®: evolutive platform for customs operators

Milos® Federative Services,

Milos® GSCV & TAP for industrial & distribution

Milos® e-Customs

StarTracking®: airport-to-airport tracking solution with real-time status updates

GOS - Gate Automation & IoT

KMaster® | Truck telematics

EU Affairs Consultancy

EU Funding Accelerator: developing successful applications for funding

Strategic Communication and Advocacy: Visual and Brand Identity,, Social Media Management, Events, PR/Press, Roadshows, Advocacy and representation in Brussels

International Consultancy: policy making and strategic technical orientations in the port, maritime and transport field

Infomobility

InfoBlu® collects data through **cameras**, black boxes and other means

Provides traffic data and B2B traffic information services to public and governmental agencies

+170

direct employees and a network of professionals

8 successful M&As since end of 2017

51% of Info.Era , specialised in port sector through Sinfomar®

100% of Progetto Adele (now NEXT FREIGHT), specialised in freight forwarders and custom operators systems

92% of eXyond, (formerly Log@Sea) *which acquired 54,5% of Circle Garage and the business unit owned by Telepass Innova S.p.A. (InfoBlu & KMaster).*

51% of Magellan Circle, advocacy services towards European institutions

51% of Cargo Start, Innovative Start-up providing innovative technological products in the air cargo field

51% of **NEXT Customs**

21% of Accudire for e-CMR

More than 30%

of revenues (CIRCLE) realised outside Italy; focus on Southern Europe, Mediterranean area, Black Sea and Middle East

Financial Year 2024

Revenues € 14.6 +6.8 mln

Ebitda adj: € 3.3 (4,3) mln

Ebitda margin adj: 23% (21%)

Net Profit Adj: € 1.8 mln

NFP adj: 2 cash +€ 2.3 mln

Corporate overview – Struttura del Gruppo

Circle Group
Intermodal Logistics

infoera
Ports / Maritime

eyond
CIRCLE GARAGE
Gate Automation & IoT / Infomobility / Telematics

CARGO START
Air cargo integrated solutions

magellan circle Italy
EU Consultancy

magellan circle
EU Consultancy

NEXT CUSTOMS
Innovative Customs Solutions

NEXT FREIGHT
Freight Forwarding & Customs

InnoTech
MANAGEMENT AND RAIL CONSULTING
Rail signalling / Last Mile

ACCUDIRE
Digital Transport Document (e-CMR)

OPTIMeasy
Processes Optimization

Telepass
Interoperability with tolling systems

BinarySystem
Rail solutions

MESA.
CPM & Consultancy

DASTech
IT networking, security and Infrastructure as a Service (IaaS)

H2 READY
Hydrogen Decarbonisation

EETRA
ESG for Port, shipping & logistics

Complementary technologies / business

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The value added in Customs and Supply Chain

Vocational training in customs

Foster **interoperability among actors** by providing a comprehensive and harmonized view of new legal and regulatory frameworks

Broad knowledge of the Customs landscape as applied to Transportation and Logistics and Supply Chain

Support in **the operational and regulatory management of customs activities** (commercial and industrial operations)

To better understand the needs of operators and to meet their needs, we created a survey.

CLICK HERE

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Digital services and innovative customs pathways

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Main Technology Services and Areas of Activity (1)

APPROVED LOCATION

- ✓ **Allows you to perform**, thanks to the associated Authorized Consignee and Authorized Consignor authorizations, **import and export customs operations at your own warehouse or yard**.
- ✓ **Eliminates the risk of stops at the port** as well as the resulting **costs**.
- ✓ Allows, in case of verifications, to carry them out "at home.“
- ✓ Ensures **effective management of customs documentation**.

TEMPORARY CUSTODY

- ✓ Allows the **introduction of goods coming from non-EU countries by allowing them to stay for up to 90 days** at the end of which it will be necessary to provide a subsequent customs destination.
- ✓ Key factor for obtaining the **fast corridor procedure**
- ✓ **Allows direct movement from the port to its warehouses**

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Main Technology Services and Areas of Activity (2)

AUTHORIZED ECONOMIC OPERATOR (AEO)

The Authorized Economic Operator is a figure deemed reliable by the Customs Agency on the territory of the European Union, who can therefore benefit from advantages and facilities with customs and public authorities, consequently offering a complete and facilitated service to business partners.

It is divided into **AeoC and AeoS** depending on the needs of the applicant, who by necessity may also decide to obtain both **(AEO C+S**) to exploit the benefits derived from it.

The **benefits** for operators derived from this authorization are:

- ✓ easier access to customs simplifications
- ✓ fewer physical and documentary controls
- ✓ priority treatment at the control stage
- ✓ possibility of requesting a specific place for controls
- ✓ better customer service
- ✓ reduced timelines in shipments.

Generally speaking, the reliability associated with AEO subjects is also relevant for **national customs simplifications** as the Customs Agency over time has issued measures that provide favourable treatment for holders of this status.

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Main Technology Services and Areas of Activity (3)

FAST CORRIDOR

Controlled corridors offer the possibility of transferring goods in foreign state between temporary custody warehouses, they are called «**Fast Corridor**» as they drastically reduce the time the goods stay in the port spaces by allowing all customs checks and formalities to be transferred directly to destination.

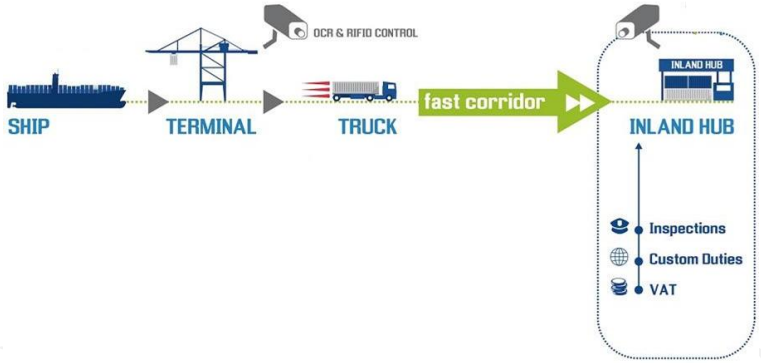
Fast corridors require **AeoC authorisation** of the departure and destination warehouses and are divided into **road and rail transport**.

For both, the conditions imposed by customs include tracking of goods and proper handling as well as storage of T.C. consignments.

The **advantages and benefits** of using Fast Corridors by AeoC permit holders are:

- ✓ decongestion of port areas
- ✓ reduced costs associated with stopovers
- ✓ increased security through the combination of documentary checks and physical monitoring of the flow of goods
- ✓ Digitalisation of the entire process.

Today, **+35 Controlled Corridors are active**: the full list can be viewed here



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Air Fast Transfer

AIR FAST TRANSFER

The Fast Transfer procedure is introduced to apply the customs corridor concept used in the maritime context to cargo traveling by air.

This procedure is part of the digitization of airports and provides for the transfer of non-Union goods stored at temporary airport custody to temporary custody located outside the airport grounds in order to subsequently carry out customs clearance operations.

The Fast Transfer process is fully automated and uses a digitized transfer corridor that allows through a monitoring platform the geolocation and tracking of the goods by the customs.

The benefits derived allow for more efficient management of import flows through increased security of the procedure, complete digitization of the process, and a drastic reduction in the time goods spend in temporary custody warehouses.

In terms of procedure, Fast Transfer offers much freedom to the operator in charge of the manifest who has the option of designating the controlled corridor after the arrival of the goods and validation of the manifest.

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Simplifications to and from Non-EU countries (1)

INTERNATIONAL FAST & SECURE TRADE LANES

- The **International Fast & Secure Trade Lanes project** is introduced in order to **implement digitization** and **document dematerialization of maritime processes**.
- The purpose of this project is to **simplify information and document flows**, which exist today, through the use of **IoT** (Internet of Things) **devices**.
- The simplifications made possible by this technology allow for the early exchange of information between the different players in the logistics chain and ensure the security and traceability of goods through the use of innovative RFID seals that allow operators to take advantage of further simplifications such as customs clearance of goods at sea.

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International Fast & Secure Trade Lanes – Pilot Project

Next Customs is working on the development of the International Fast & Secure Trade Lane project, an End to End solution aimed at optimizing maritime, logistics and transportation processes, simplifying and integrating information flows through the use of the Internet of Things and standardizing and digitizing document flows

Benefits:

- ***Full visibility of goods, reduction of manual errors and increased speed*** *for shared documentation thanks to digitization of information flows between the actors involved in the process*
- ***Security guarantees*** *through the integration of new technologies and digital tools to create information flows with control of operations and events that occur*
- ***Take advantage of simplified customs procedures*** *through the exchange of information with and between customs administrations*
- ***Automating, speeding up operations and reducing container break-ins*** *through the implementation of IoT devices*

International Corridors Italy Vs Morocco -Turkey - Egypt

Photos of the pilot project

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Simplifications to and from Non-EU countries (2)

SMART TERMINAL

- The smart terminal is a procedure introduced in order to anticipate the declarations necessary for the customs clearance of goods. In fact, it provides for the release of Mrn consignments generated by the arrival manifest by validating it at sea.
- It is applied to the import cargo of ships from non-EU countries, allows declarants and customs the early presentation and control of the consignments and for terminals and customs warehouses to organize the ship's disembarkation of containers in advance.
- It thus streamlines and speeds up, through advance information, traffic in port areas and procedures related to the exit of goods from the port.

IN-FLIGHT CLEARANCE

- In-flight customs clearance, which is already used in the context of international couriers, is a process that follows the logic of pre-clearance, i.e., the advance clearance of the goods to the foreign state that in this case travels by air.
- This process simplifies and facilitates the movement of goods by allowing them to be scheduled and forwarded to the consignee without further communication to airport Handlers.
- Upon arrival at the terminal, goods that take advantage of this procedure are immediately released and are then sorted for delivery anticipating all of the expected customs processing.

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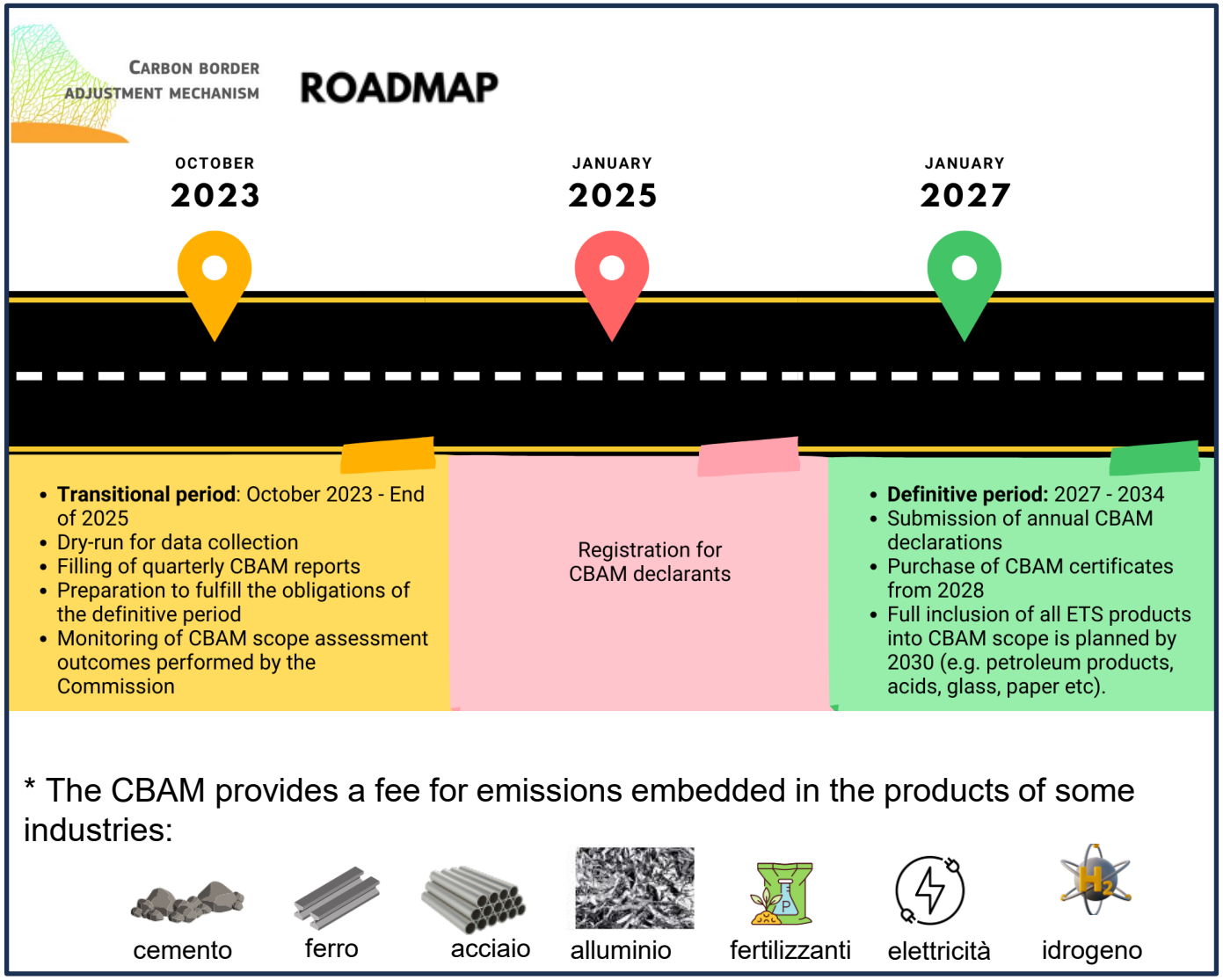
Regulatory Adjustments: Carbon Border Adjustment Mechanism (CBAM)

- ✓ The CBAM is an import tax on carbon emissions that occur during the production of certain carbon-intensive products imported* into the EU from countries with lower environmental standards than the EU.
- ✓ The CBAM was introduced by Regulation 2023/956 and will be levied in the form of the sale of CBAM certificates. The price of CBAM certificates will be calculated based on EU Emissions Trading System ("ETS") prices.
- ✓ The aim is to ensure that efforts to reduce greenhouse gas emissions in the EU are not undermined by a simultaneous increase in emissions from outside the EU for goods imported into the EU.
- ✓ According to the Regulation, unless amended, the "final" phase is scheduled for January 1, 2027. The first CBAM declaration, covering goods imported in calendar year 2027, is due by May 31, 2028.



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CBAM compliance

Circle Group's solutions are fully CBAM compliant and already allows for automatic report generation.

Export to Excel | Import to template

I=Import E=Ex	Numero bolla	Numero singolo	Numero p	Numero tr	Destinatar	Registrazi	MRN	Data A7	Status	Descrizior	Numero IC	Valore Me	Importo iv	Iva con dif	Dazi su di	Tributi se
I	1737	1	MRN-23ITC	32251974						SVINCOLA		,18	,00	,04	,00	,00
I	1738	1	MRN-23ITC	32251974						SVINCOLA		,18	,00	,04	,00	,00
I	1739	1	MRN-23ITC	32251974						SVINCOLA		,18	,00	,04	,00	,00
I	1740	1	MRN-23ITC	32251974						SVINCOLA		,18	,00	,04	,00	,00
I	1741	1	MRN-23ITC	32525647						SVINCOLA		,18	,00	,04	,00	,00
I	1742	1	MRN-23ITC	34703307						SVINCOLA		,18	,00	,04	,00	,00
I	1743	1	MRN-23ITC	32241846						SVINCOLA		,18	,00	,04	,00	,00
I	1744	1	MRN-23ITC	34314933						SVINCOLA		,18	,00	,04	,00	,00
I	1745	1	MRN-23ITC	32250570						SVINCOLA		,18	,00	,04	,00	,00
I	1746	1	MRN-23ITC	34314956						SVINCOLA		,18	,00	,04	,00	,00
I	1747	1	MRN-23ITC	34314960						SVINCOLA		,18	,00	,04	,00	,00
I	1748	1	MRN-23ITC	34314960						SVINCOLA		,18	,00	,04	,00	,00
I	1749	1	MRN-23ITC	34763098						SVINCOLA		,18	,00	,04	,00	,00
I	1750	1	MRN-23ITC	32441820						SVINCOLA		,18	,00	,04	,00	,00
I	1751	1	MRN-23ITC	38450981						SVINCOLA		,18	,00	,04	,00	,00
I	1752	1	MRN-23ITC	32969599						SVINCOLA		,18	,00	,04	,00	,00
I	1753	1	MRN-23ITC	34314963						SVINCOLA		,18	,00	,04	,00	,00
I	1754	1	MRN-23ITC	34314965						SVINCOLA		,18	,00	,04	,00	,00

Example of a record automatically generated by MasterSPED® CBAM-compliant

ADM
AGENZIA DELLE DOGANE E DEI MONOPOLI
DIREZIONE DOGANE

AVVISO

CBAM – ACCESSO AL PORTALE

Roma, 30 novembre 2023 – Si segnala che, a seguito dell'attivazione del R
della Commissione, avvenuta il 1 ottobre 2023, sarà possibile per tutti
effettuare, dal 4 dicembre 2023, la richiesta di autorizzazione per l'acc
dedicato ai dichiaranti e iniziare, dal giorno successivo in ambiente di te
tutte le funzionalità attivate al suo interno.

A tal proposito sono disponibili le istruzioni operative per i dichiaran
accesso alla pagina web del Ministero dell'Ambiente e della Sicurezza E
delle Dogane e dei Monopoli.

Si invitano inoltre tutti i soggetti interessati a visitare periodicamente i seg
CBAM per poter disporre delle informazioni aggiornate e conoscere eventuali novità:

Commissione Europea – DG TAXUD: https://taxation-customs.ec.europa.eu/carbon border-adjustment-mechanism_en

Autorità Nazionale CBAM: https://www.ets.minambiente.it/NovitaEUETS/CBAM

Agenzia delle dogane e dei Monopoli: https://www.adm.gov.it/portale/cbam-carbon border-adjustment-mechanism

Per informazioni aggiuntive o altre eventuali problematiche si invitano i dichiaranti a contattare l'Autorità Nazionale CBAM all'indirizzo e-mail authority.cbam@euets.it.

Circular published by Agenzia Delle Dogane e dei Monopoli (ADM) November 30th, 2023

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Customs innovations and digital tools to support

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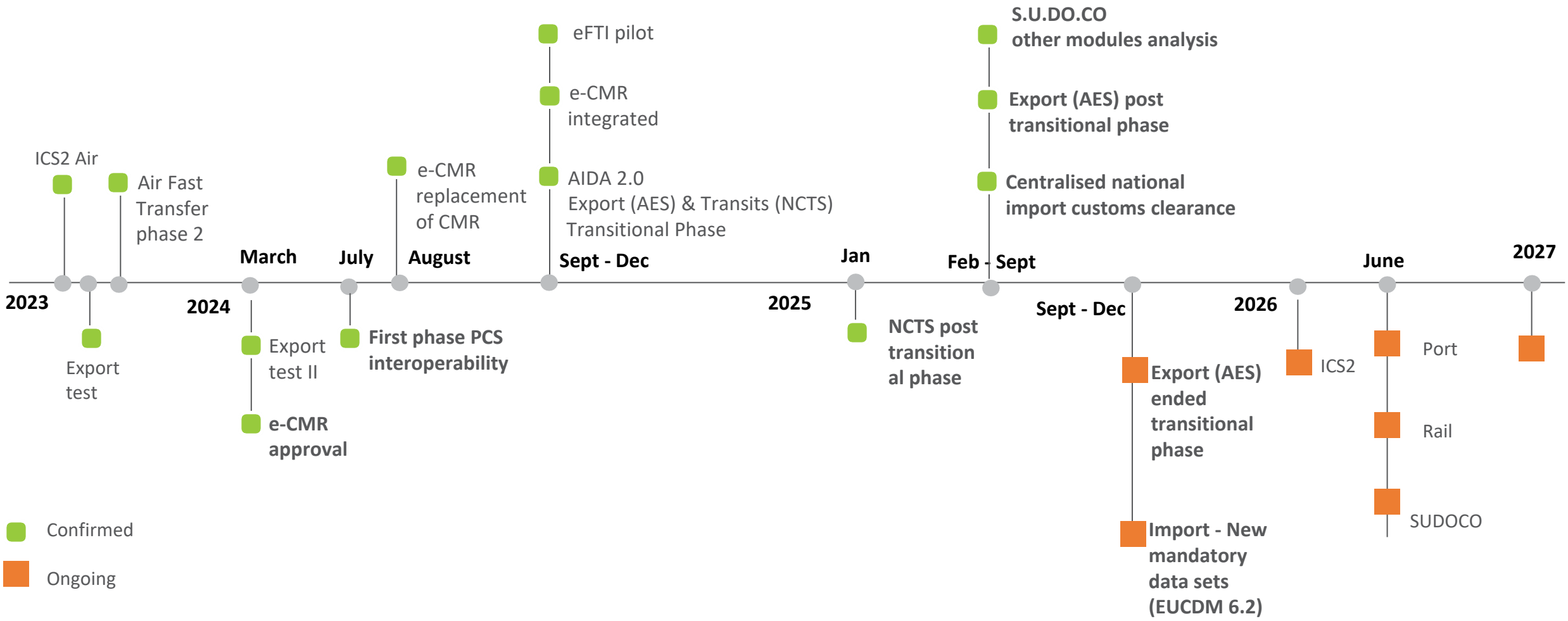
2025-2027 Draft Customs Roadmap – waiting formal one



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Main digitization services

DIGITAL RECORDS MANAGEMENT TEMPORARY CUSTODY, FISCAL, CUSTOMS, COMMUNITY	DIGITAL MANAGEMENT OF CUSTOMS MANIFESTATIONS for AGENCIES
✓ Automatic Dialogues With Aida ✓ Interoperability with Ports & Port Community System (PCS) ✓ Interoperability with Terminal & Terminal Operating System (TOS) ✓ Temporary Custody Register Management - Fiscal - Customs – Community	✓ Outbound and Inbound Freight Manifests (MMP and MMA) ✓ ENS - Entry Summary Declaration ✓ EXS - Exit Summary Declaration ✓ Interoperability with PCS for Info_Merchandise service
CUSTOMS FAST CORRIDOR DIGITAL MANAGEMENT	**DIGITAL SERVICES for SHIPPERS - CUSTOMS TRANSITARIES**
✓ Customs Corridor Management ✓ GPS Vendor Interoperability	✓ Management of customs declarations of any type ✓ Simplified customs procedures

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References and Success Cases

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Customs digital procedures

Challenge

IKEA, multinational company that designs and sells home furnishings, has a strategic logistics hub in Piacenza (Italy). From this place goods are distributed to Italy, North Med and Middle East.

The process of customs clearance, for goods coming from non – EU countries, must occur at the time the container is discharged, so the time of arrival at destination, and their availability in the warehouse, is heavily affected from customs and port activities.

Solution

- Implementation of the suite "**Global Supply Chain Visibility**"
- Development of specific integration among IT systems of IKEA and port, customs and logistic actors
- Implementation Track & Trace and simplified customs procedures

Benefits

- ❑ Information in real time on a single dashboard
- ❑ Integration with Customs and Port Security information
- ❑ Digitalisation of custom procedures in import and export
- ❑ Full digital platform able to share documents
- ❑ "Certified Information" arising from the use of IoT devices

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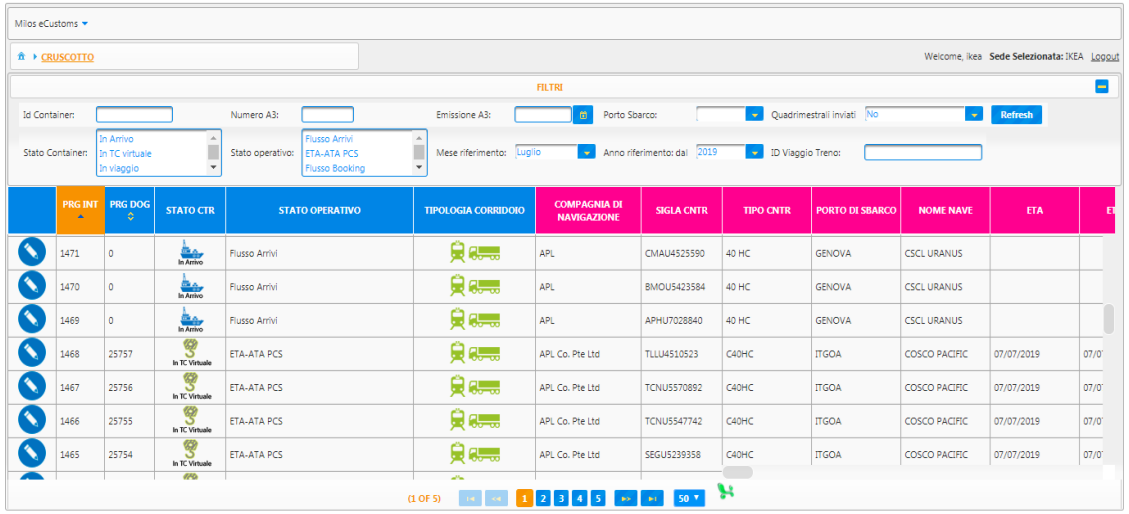
Customs digital procedures

Direct cost reduction x TEU	Paper usage	Shipped container's volume	Reduction of the transit time	Dwell time reduction
- 30 %	- 100 %	80 %	35 %	80 %



PRG INT	PRG DOG	STATO CTR	STATO OPERATIVO	TIPOLOGIA CORRIDOIO	COMPAGNIA DI NAVIGAZIONE	SIGLA CNTR	TIPO CNTR	PORTO DI SBARCO	NOME NAVE	ETA	ET
1471	0	In Arrivo	Flusso Arrivi		APL	CMAU4525590	40 HC	GENOVA	CSCL URANUS		
1470	0	In Arrivo	Flusso Arrivi		APL	BMOU5423584	40 HC	GENOVA	CSCL URANUS		
1469	0	In Arrivo	Flusso Arrivi		APL	APHU7028840	40 HC	GENOVA	CSCL URANUS		
1468	25757	In TC Virtuale	ETA-ATA PCS		APL Co. Pte Ltd	TLLU4510523	C40HC	ITGOA	COSCO PACIFIC	07/07/2019	07/0
1467	25756	In TC Virtuale	ETA-ATA PCS		APL Co. Pte Ltd	TCNU5570892	C40HC	ITGOA	COSCO PACIFIC	07/07/2019	07/0
1466	25755	In TC Virtuale	ETA-ATA PCS		APL Co. Pte Ltd	TCNU5547742	C40HC	ITGOA	COSCO PACIFIC	07/07/2019	07/0
1465	25754	In TC Virtuale	ETA-ATA PCS		APL Co. Pte Ltd	SEGU5239358	C40HC	ITGOA	COSCO PACIFIC	07/07/2019	07/0

Implemented Services

- ❑ **Track & Trace**
  (Transport Federative Platform)
- ❑ **Simplified Customs Procedures**
  (Fast Corridor)

WorldWide **2014**

Copyright Circle 2023

S.U.Do.Co (Sportello Unico Doganale dei Controlli)

Challenge

Circle Group participated alongside the Port System Authority of the Eastern Ligurian Sea and the Customs and Monopolies Agency in the start of the operational experimentation of S.U.DO.CO, with the first case of concrete application in the Port of La Spezia and the CUS of Santo Stefano Magra (in collaboration with La Spezia Port Service) to enable a subsequent extension of S.U.DO.CO to all Italian ports.

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Air Fast Transfer SEA Malpensa

Sfida del progetto

SEA is the managing company of the **Milan Malpensa and Linate airports,** offering cargo services including air cargo handling, ancillary services, customs services, road cargo services, booking of space on board aircrafts services.

In 2021, the company handled 743k tons of cargo (over 70% of the Italian total), with an increase of 44.6% YOY.

Growing volumes of traffic require increasingly lean and fast customs procedures to speed up and reduce waiting times.

Solutions

- **"Air Fast Transfer"**, to apply the Customs Corridor model already used in the maritime sector.
- Development of digital integration among actors of the chain, such as Customs Agency, Airport Handlers, Carriers and Airlines Companies.

Benefits

- ❑ Decongestion of airport areas
- ❑ Reduction of dwell times by cargo in the airport warehouses
- ❑ reduction of travel times
- ❑ greater security
- ❑ Digitalization of the process

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FHP consulting

Challenge

F2i Holding Port represents one of Italy's leading port hubs, particularly in the General Cargo sector and in the strategic sourcing of some of Italy's main industrial supply chains, active in the Upper Adriatic and Tyrrhenian seas. The group operates logistics platforms at sites in Carrara, Livorno, Monfalcone and Venice, creating a strategic asset connecting the Adriatic and Tyrrhenian seas to support the competitiveness of Italian industry.

Solutions

- Mapping of organizational processes and responsibilities in relation to the customs activities performed;
- The delivery of a series of training sessions on customs issues, to FHP staff;

Benefits

- Study and definition of a set of organizational and technological procedures (and tools), capable of pursuing the strategic development of the approach to managed customs procedures.
- The analysis of the Information Systems involved in the customs processes and the definition of the basic TO-BE requirements, preparatory to the decision about the new software to be adopted.

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Terminali Italia

Challenge

Terminali Italia is the company of Rete Ferroviaria Italiana in charge of managing terminal services within the networked intermodal freight terminals. It offers first and last mile rail services such as terminal access, handling, intermodal transportation unit (UTI) and rail shunting services. Connected to their core business is also international freight transportation for which they offer an origin and destination point along land and sea routes. The activities and business strategies adopted by the group, are aimed at the revitalization and development of rail transport with projects directed at the modernization and integration between sea and rail transport and with a view to increasing the development of rolling stock interoperability between rail networks.

Solutions

- Consulting for obtaining "AEO" certification to take advantage of the benefits and facilities offered by customs to authorized operators
- Temporary Digital Custody and Fast corridor services for the proper management of CT, Mrn lots and digitization of information and document flows.

Benefits

- Facilitated access to customs simplifications
- Reduction of physical and documentary controls
- Ability to request a specific location for control
- Reduction in customs port transit and customs clearance time at destination
- Reduction in overall transportation costs

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Thank you

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CEO & President

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