

MARR Group's statement

on the implementation of (EU) Regulation 2023/1115 (EUDR) to contrast deforestation

Introduction

Responsible sourcing has long been a cornerstone of the path undertaken by the MARR Group to contribute to sustainable development. **Environmental safeguard** and **respect for human rights** are fundamental principles that guide relationships with suppliers and with all business partners, as established by the Group's **Code of Ethics** and **Supplier Code of Conduct**.



In this context, **contrasting deforestation** also translates into a set of initiatives aimed at promoting the sustainability of the products and services offered. These include the use of **tropical raw materials from sustainable and certified supply chains**, such as palm oil, cocoa, and coffee used in private label products, as well as the purchase of reduced environmental impact packaging materials, FSC certified or made from recycled materials

more information available at the following link https://www.marr.it/sustainability

These initiatives are supported by the adjustment and control activities adopted to ensure compliance with the obligations set out in (EU) Regulation 2023/1115 on deforestation (EUDR), consistent with the evolution of the European regulatory framework and the Group's commitment to increasingly responsible and transparent supply chains.



dove c'è ristorazione















Purpose of (EU) Regulation 2023/1115 (EUDR) and Simplification of the Regulatory Framework

(EU) Regulation 2023/1115 on deforestation (EUDR) aims to reduce the European Union's contribution to deforestation, forest degradation, biodiversity loss and greenhouse gas emissions associated with the commodities chains interested.

To this end, Article 3 of the Regulation provides that relevant commodities and products listed in Annex I, such as cattle, cocoa, coffee, palm oil, rubber, soy and wood, may be placed, made available on the Union market or exported from the Union only when the following conditions are met:

- They are deforestation-free, that is, produced on land not subject to deforestation after December 31st, 2020.
- They have been produced in accordance with the relevant legislation of the country of production.
- They are covered by a Due Diligence Statement (DDS), or a simplified declaration, as required by the relevant provisions of the EUDR.

The reference regulatory framework has undergone significant updates following the changes and clarifications introduced by the European Commission through regulatory acts, Guidelines and FAQs, **aimed at simplifying compliance and avoiding duplication of information obligations** along the supply chain.

In particular, the current regulatory set-up confirms an approach based on the **division of responsibilities** among the different parties in the supply chain, limiting **due diligence requirements to upstream operators** and considerably reducing the information burdens on downstream entities commercializing products already placed on the Union market.



MARR group's position on distributed products conformity and information sharing along the supply chain

With reference to supplies made by **MARR**, the Company operates as a **downstream entity** in the supply chain. In this context, MARR has adopted specific initiatives aimed at ensuring the conformity of the products in its assortment with the requirements set out in (EU) Regulation 2023/1115 (EUDR).

The main activities undertaken include **mapping products and suppliers** potentially associated with both deforestation or forest degradation risks, **dialogue with suppliers and other stakeholders** in the supply chain, as well as **updating business processes** in line with the evolving regulatory framework and the guidelines adopted by the MARR Group regarding sustainability and ESG criteria.



In light of the checks carried out as part of the adaptation process to the EUDR Regulation and with reference to the supplies of products falling within the relevant scope, the methods for managing and transmitting relevant information along the value chain are illustrated below.

1. Under the amendments and simplifications introduced by the EUDR legislation and the clarifications provided by the European Commission, the **obligation to submit the Declaration of Due Diligence (DDS)**, or the identifier of the simplified declaration, as required by the relevant provisions of the EUDR, falls exclusively on the **"operator"** pursuant to Article 2, point 15, or on the "micro or small primary operator" pursuant to Article 2, point 15-bis, which carries out the first placing on the European Union market of the products covered by the Regulation.

2. **The retention of DDS reference numbers** or simplified declaration identifiers is exclusively limited to **direct commercial purchasers of "operators"** or "micro or small primary operators".

3. Within the supply chain governed by the EUDR Regulation, **MARR** takes the form of a **"downstream trader"** (first downstream or subsequent downstream, depending on the specific supply chain and the role assumed by its suppliers) with respect to the products listed in Annex I of the Regulation.

4. Consequently, **MARR is not required to transmit to its Customers the DDS reference numbers** or the identifiers of the simplified declarations **made by the "operators"** or by "micro or small primary operators" who have fulfilled the due diligence obligations upstream of the supply chain.

Compliance of commercialized products with the requirements set out in Article 3 of the EUDR Regulation shall be attested by the operators or by the primary micro or small operators that are responsible for due diligence upstream of the supply chain. MARR shall retain, for the period provided for in the applicable legislation, the information and documentation received as part of its position in the supply chain, in accordance with the provisions of Article 5 of the EUDR Regulation.

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This declaration may be updated in relation to any developments in the regulatory framework and further application guidance provided by the European Commission and other competent authorities in the field of EUDR.

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