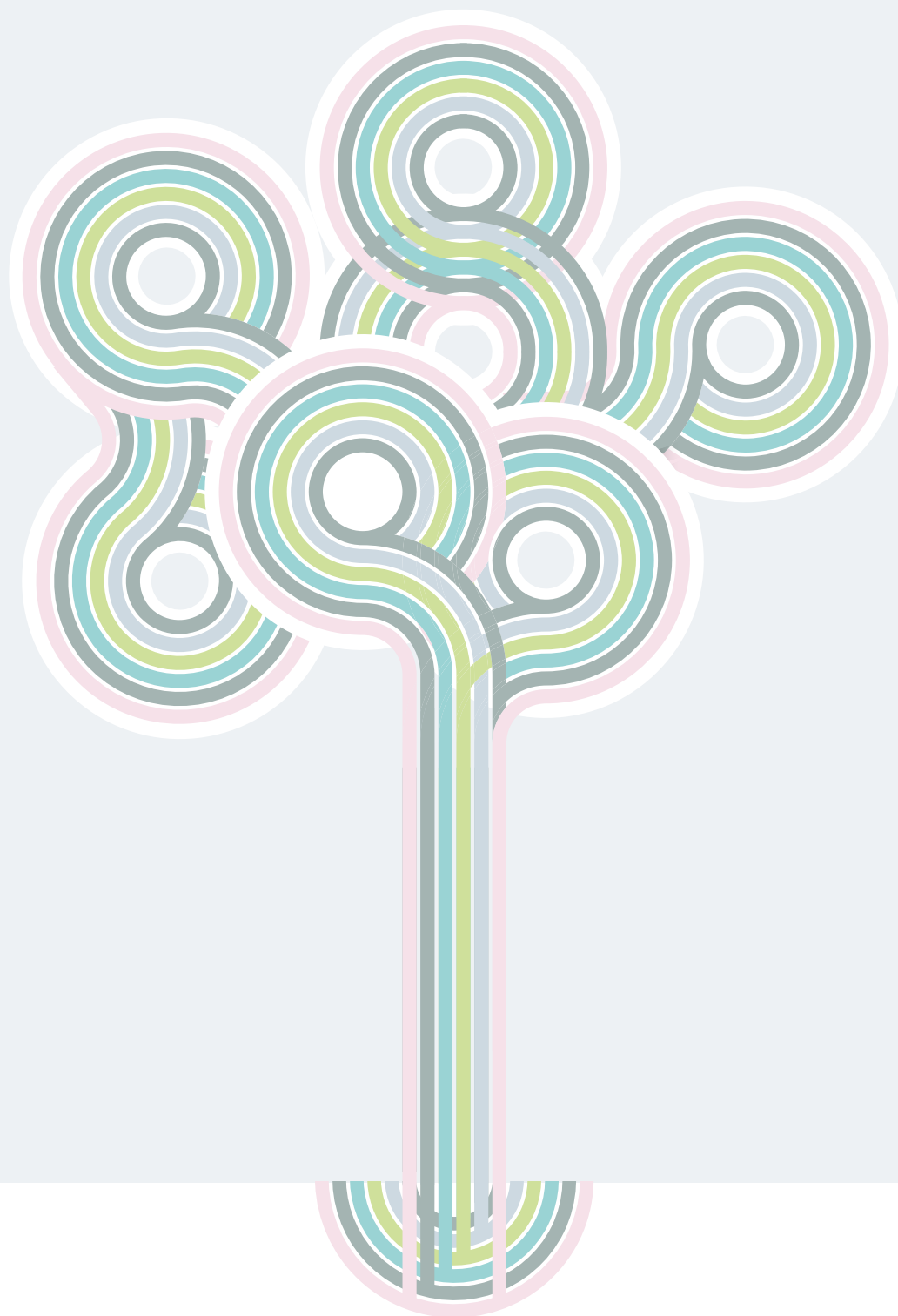


SUSTAINABILITY REPORT

2024





SUSTAINABILITY REPORT
2024



March 2025

The 2024 Sustainability Report depicts the MARR Group environmental, social and governance performances aimed at creating value for all our stakeholders, as well as elements of the strategy and business model related to sustainability issues.

In particular, it includes information relating to the impacts, risks and opportunities identified as material in the double materiality assessment, as well as policies and actions undertaken and planned to achieve the defined strategic objectives.

The Sustainability Report is the tool through which we share the path undertaken by the MARR Group to contribute to sustainable development.

The present Sustainability Report is an elaboration of the consolidated sustainability reporting, which is drawn up in compliance with the provisions of Legislative Decree no. 125/2024 implementing EU Directive 2022/2464 (Corporate Sustainability Reporting Directive), structured according to the sustainability reporting principles ESRS (European Sustainability Reporting Standards) and integral part of the 2024 Annual Financial Report.

The 2024 Sustainability Report can be downloaded in digital format at the following webpage:



<https://www.marr.it/sustainability/report-and-esg>



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INTRODUCTORY SECTION



MARR is the leader in Italy in the specialized distribution of food and non-food products to the out-of-home food consumption sector. It represents a point of reference for foodservice operators who can consider it a sole supplier at national level of a wide range of products. The Group sources from selected suppliers and operates along the national territory through a widespread logistics-distribution network.



**SPECIALIST
IN THE FOODSERVICE
SECTOR**



**MORE THAN
FIFTY YEARS
OF EXPERIENCE**



**LEADER
IN ITALY**



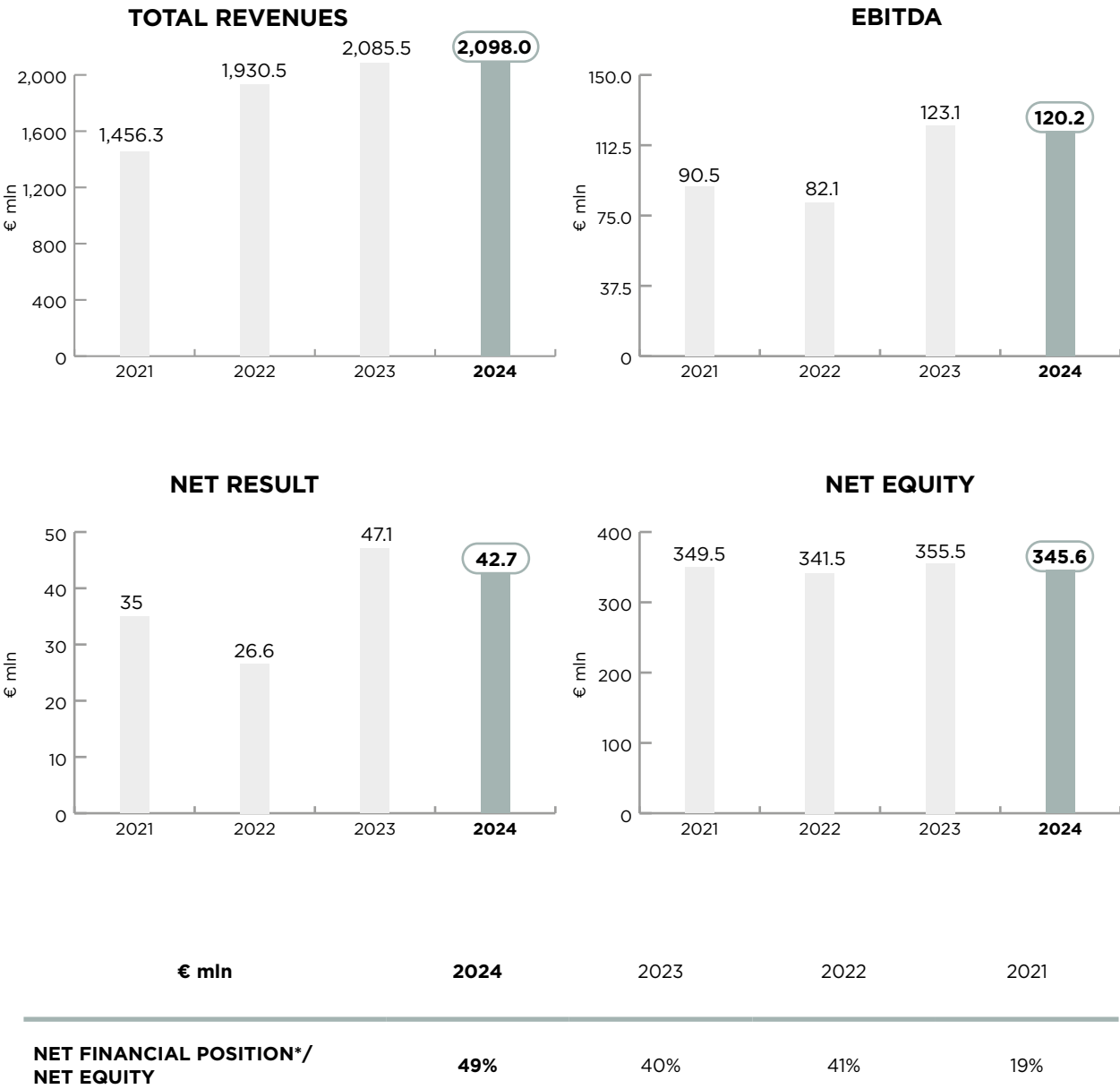
**COMPLETE
AND GLOBAL
SERVICE**

«We want to be the reference Partner able to provide targeted solutions to Professional foodservice Operators»




HIGHLIGHTS

CONSOLIDATED RESULTS




*net of IFRS 16

MARR IN NUMBERS



OVER
55,000
CUSTOMERS

- **Street Market:** restaurants and hotels not belonging to Groups or Chains
- **National Account:** operators in structured commercial catering (Groups and Chains), canteens and Public Administrations (schools, health structures, care homes, etc.)
- **Wholesalers**




MORE THAN
4,200
EMPLOYEES AND COLLABORATORS
as of 31/12/2024

1,048
EMPLOYEES

MORE THAN
960
SALES
TECHNICIANS

MORE THAN
1,200
SERVICES
AND GOODS
HANDLING STAFF

APPROXIMATELY
1,000
TRUCK
DRIVERS



MORE THAN
25,000
FOOD PRODUCTS

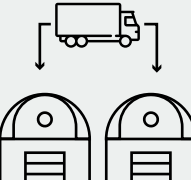
MORE THAN
8,000
NON-FOOD
PRODUCTS

MORE THAN
3,000
SUSTAINABLE
PRODUCTS

MORE THAN
6,500
MADE IN ITALY
PRODUCTS

MORE THAN
1,050
DELLA NOSTRA
TERRA
PRODUCTS

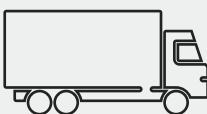
1,050
PRIVATE
LABEL
PRODUCTS



OVER
2,800
SUPPLIERS

843
SUPPLIERS RESPONDENT
TO SOCIAL AND/OR
ENVIRONMENTAL CRITERIA


30%
SUPPLIERS RESPONDENT
TO SOCIAL AND/OR
ENVIRONMENTAL CRITERIA




APPROXIMATELY
1,000
TRUCKS

OVER
650
LOW ENVIRONMENTAL
IMPACT TRUCKS (GAS - EURO 6)


10 CERTIFICATIONS IN THE FIELD OF QUALITY, FOOD SAFETY AND SUSTAINABILITY




ISO 9001
QUALITY MANAGEMENT
SYSTEM




ISO 14001
ENVIRONMENTAL MANAGEMENT
SYSTEMS




FSSC 22000
FOOD SAFETY SYSTEM




ISO 22000
FOOD SAFETY
MANAGEMENT SYSTEM




ISO 22005
TRACEABILITY SYSTEM




COMMERCIALIZATION OF
ORGANIC PRODUCTS




SUPPLIERS CONTROL SYSTEM
FOR "ANIMAL WELFARE"
LAYING HENS AND BROILER CHICKENS



MSC CERTIFIED
SUSTAINABLE FISHERY -
CHAIN OF CUSTODY



ASC CERTIFIED SUSTAINABLE
AQUACULTURE -
CHAIN OF CUSTODY



CONTROL PROCESS
OF THE "SUSTAINABLE FISH
SUPPLY CHAIN"


<https://www.marr.it/group/quality/certifications>

MSCI ESG RATING

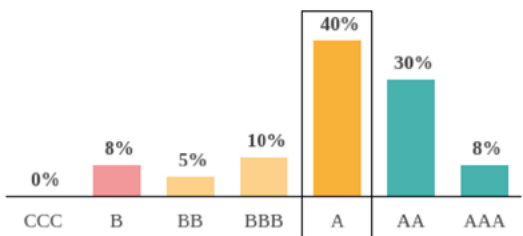
ESG Rating distribution

Universe: MSCI ACWI Index constituents, Retail - Food & Staples, n=40

MSCI
ESG RATINGS



CCC	B	BB	BBB	A	AA	AAA
-----	---	----	-----	---	----	-----



Rating	Percentage
CCC	0%
B	8%
BB	5%
BBB	10%
A	40%
AA	30%
AAA	8%

The use by MARR S.p.A. of any MSCI ESG Research LLC or its affiliates ("MSCI") data, and the use of MSCI logos, trademarks, service marks or index names herein, do not constitute a sponsorship, endorsement, recommendation, or promotion of MARR S.p.A. by MSCI. MSCI services and data are the property of MSCI or its information providers and are provided 'as-is' and without warranty. MSCI names and logos are trademarks or service marks of MSCI.

ROOTS AND HISTORY OF THE GROUP

1972

M.A.R.R., Magazzini Alimentari Riuniti Riminesi, is founded in Rimini and started its business supplying and distributing food products especially to restaurants and hotels operating on the Adriatic coast during the summer season.

1979

The Cremonini Group enters into MARR's capital.

MARR develops throughout the country, through the opening of new distribution centres in Sicily, Campania, Lombardy, Lazio, Veneto and Sardinia. Targeted acquisitions of regional operators are also finalised, in particular Adriafood, Copea, Discom, Venturi and Sanremomare.

2003

A pool of institutional investors enters into the capital of MARR (led by Barclays Private Equity, Arca Impresa Gestioni SGR and Arca Merchant), who subscribe to approximately 33.3% of the capital.

2004-2006

MARR acquires Sogema S.p.A., a company operating in Piedmont and Valle d'Aosta., and then the going concern of Sfera S.r.l., operating in Romagna, Marche and Umbria. Subsequently, AS.CA., a Bolognese company that is part of the development plan in large cities, and the foodservice distribution going concern of Prohoga, a company operating in Trentino Alto Adige, were acquired. Also, a new branch in the Calabria region opened.

June 21st 2005

MARR's shares are admitted for trading on the STAR (Segmento Titoli Alti Requisiti) segment of the Italian stock exchange.

2007

MARR enters the segment of food distribution in bars and quick service restaurants with the purchase of New Catering, a company from Forlì. Operational activities begin at the new distribution center of MARR Toscana in the province of Pistoia. In the same year MARR strengthens itself in the fresh fish segment by acquiring the going concern of F.Ili Baldini Srl, a leading company in the distribution of fresh molluscs, finalizes the purchase of the going concern of the Cater company, specialized in supplying canteens and buys the going concern of Jolly Hotel, a leading national hotel chain acquired by the NH Hotel Group.

2008

The activities of Minerva Srl, a company operating on Lake Garda and with a strong specialization in the distribution of fresh and frozen fish products, are taken over and the purchase of Emigel (BO), active in the distribution of food to bars and quick service restaurants, is finalized, confirming the strategy of consolidating the bar distribution sector with the subsequent incorporation (2014) into New Catering.

2012

MARR celebrates 40 years of activity, during which it has become the leading group in food distribution to the foodservice industry in Italy; it also takes over the activities of the Lelli Lino Company (Bologna) which will be transformed into a branch in 2014.

2013

The lease contract for the activities of Scapa Italia S.p.A. begins, through which MARR took over the management of the distribution centers of Marzano (Pavia) and Pomezia (Rome). The business is acquired at the beginning of the following year.

2014

MARR sells its shares (equal to 55% of the share capital) of the Alisea consortium company with limited liability to CIR Food Italian Cooperative of Catering. Following the sale by MARR S.p.A. of the entire stake in Alisea - a company operating in catering for hospitals - the activities of the MARR Group focus on supplies to the Foodservice segment.

2015

MARR acquired SAMA Srl, a company based in Zola Predosa (Bologna), specialized in the distribution of food products to bars and quick service restaurants, which in the same year was incorporated into New Catering, which confirms itself as a leader in food distribution in the bar segment with 4 distribution centers (Forlì, Bologna, Rimini and Perugia).

2016

MARR acquired DE.AL. S.r.l., an Abruzzo company operating in the food distribution to Foodservice with the "PAC FOOD" brand and a distribution center of over 7,000 square meters located in Elice (Pescara). The acquisition strengthens MARR's presence in the middle Adriatic; in the same year, the Company's activities allow the activation of the new MARR Adriatico distribution centre.

In the same year, Specia Alimentari Srl, a company located on Lake Maggiore, was acquired, resulting in the strengthening of the MARR presence in the area.

2019

MARR acquired 34% of the shares of Jolanda de Colò S.p.A. , leader in the premium segment (top range), from Intrapresa S.r.l., and simultaneously signed an irrevocable agreement giving MARR the option, as of 31 March 2022, to purchase a majority shareholding stake.

2020

MARR completed the acquisition of SiFrutta S.r.l., in which it had acquired a minority stakeholding in 2018.

2021

MARR acquired a full stake in the newly established "Antonio Verrini S.r.l.", into which all of the activities of Antonio Verrini & Figli S.p.A., and Chef Unipersonale S.r.l., the latter merged by incorporation into MARR in 2022, both operating in the seafood market.

2022

In April, MARR finalised the acquisition of Frigor Carni S.r.l., a reference Calabrian operator in sale and distribution of food products to the foodservice, with a significant specialisation in terms of seafood products. Frigor Carni S.r.l. operates mainly with independent clients and on the Ionian coast of Calabria, a very attractive tourist destination.

2023

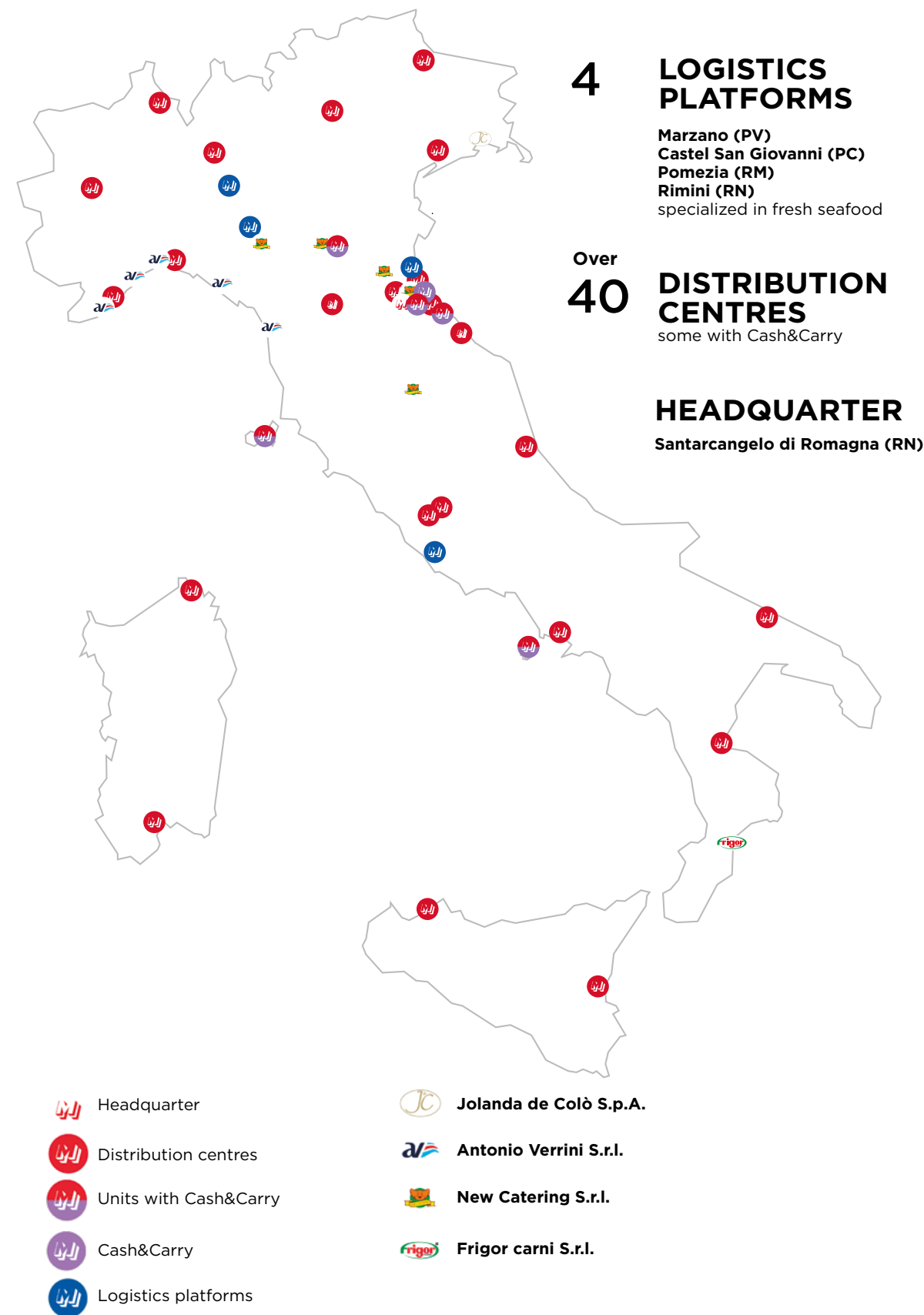
In May has been incorporated the company Cremonagel S.r.l.. The company, indirectly controlled by MARR through the subsidiary New Catering S.r.l., operates in the wholesale and retail trade of ice cream and frozen foods in the food supply to the bar sector and quick service restaurants and stipulated on 30 June 2023, with effect from the 1st July 2023 and expiring on March 31, 2024, a rental contract for the going concern owned by Cremonagel s.a.s. by Alberto Vailati based in Piacenza.

2024

In January MARR has completed the dissolution and the liquidation of the subsidiary MARR Foodservice Iberica S.A. Furthermore, the wholly-owned subsidiary AS.CA S.p.A. has been merged by incorporation into the parent company MARR S.p.A., with legal effects starting from June 1st 2024 and accounting and fiscal effects backdated to January 1st 2024. The merger operation is determined by choices of efficiency and cost rationalization.

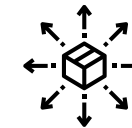


THE LOGISTICS-DISTRIBUTION NETWORK



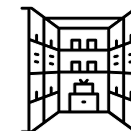
PLATFORMS

Warehouses for the storage of products, the resupplying of the Branches and deliveries to some Clients, mainly those of the National Account segment (operators in Canteens, Chains and Groups and Public Administration)

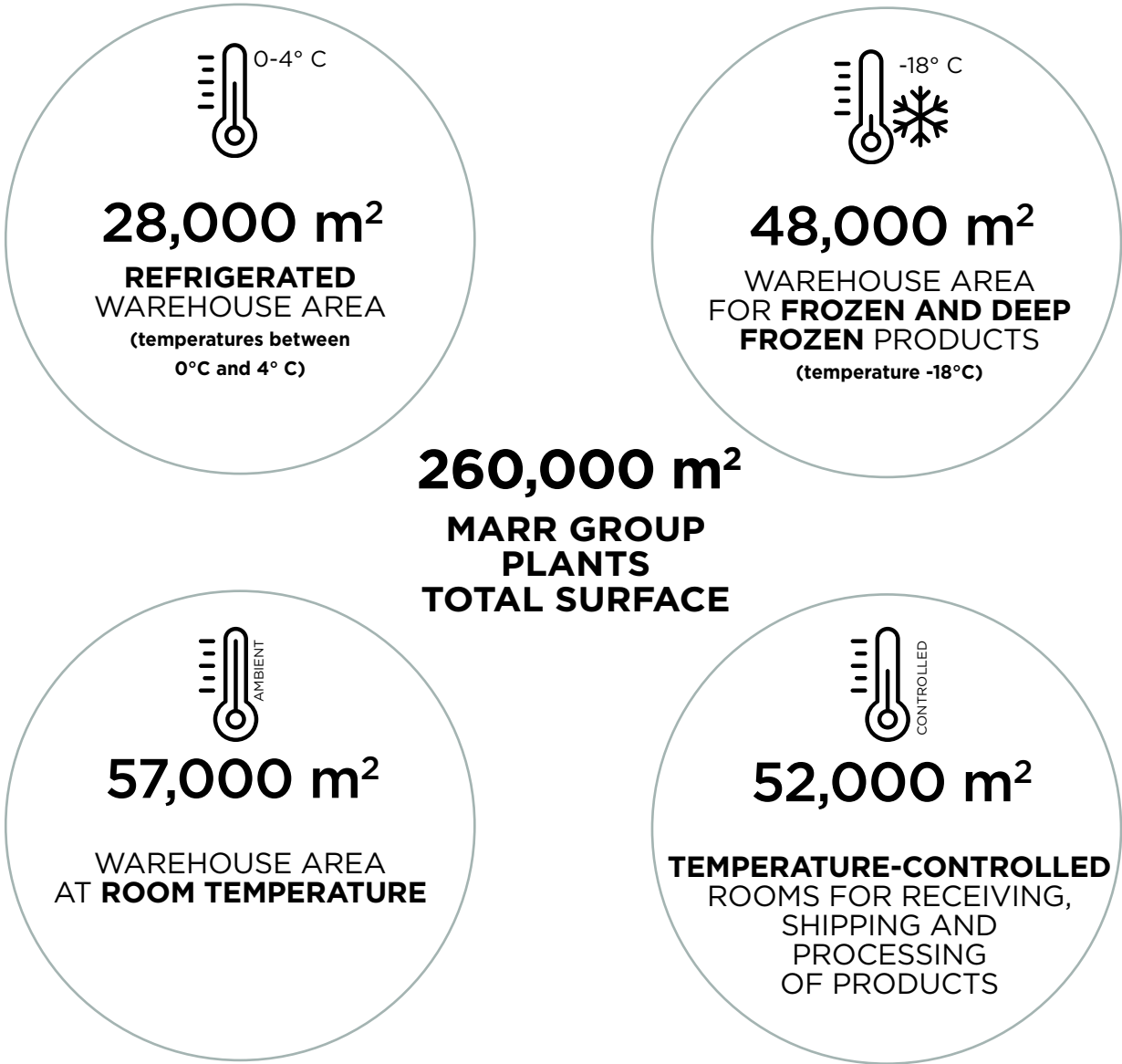


DISTRIBUTION CENTRES (BRANCHES)

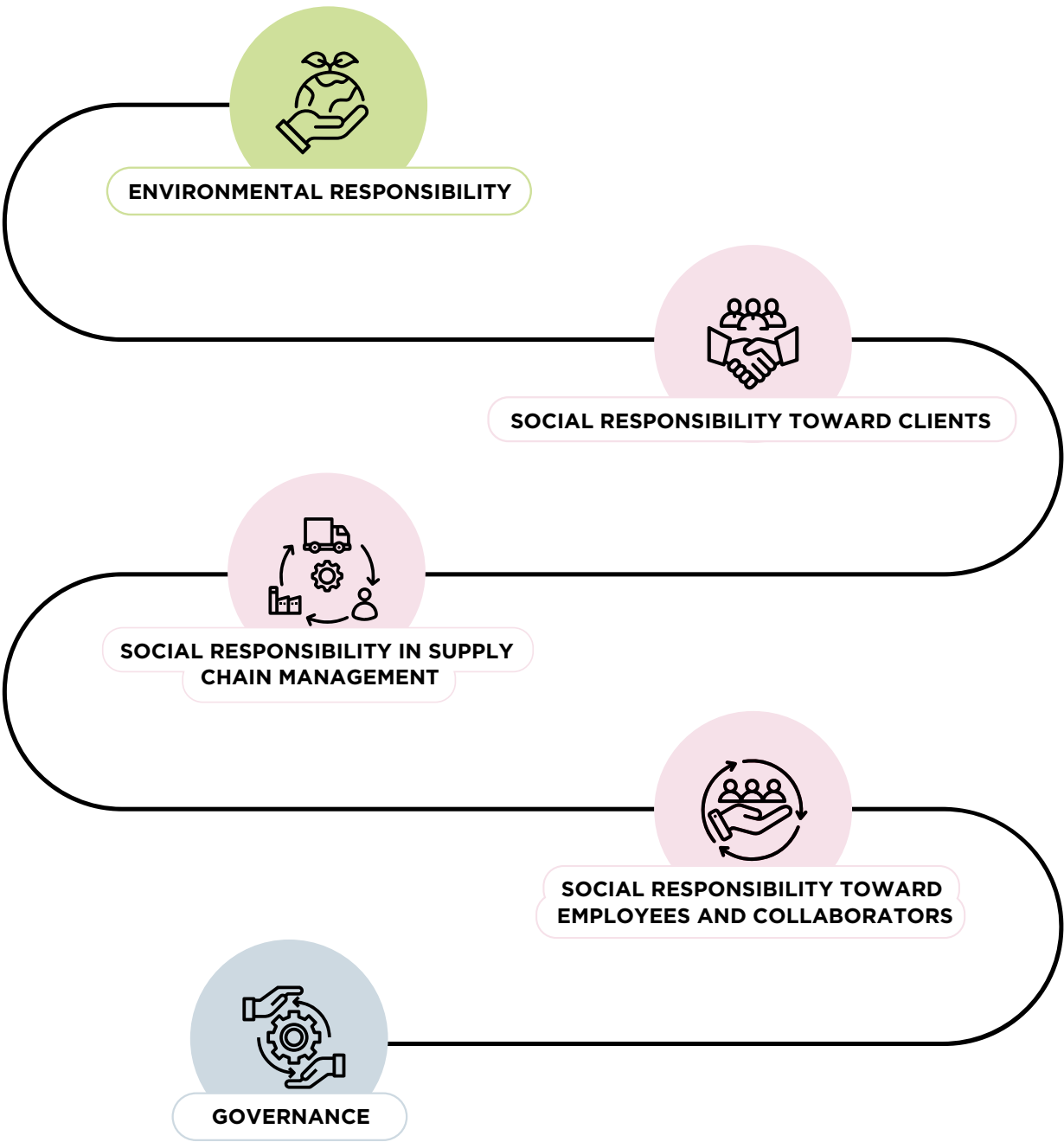
Operating units located nationwide, some with Cash&Carry outlets, mainly supplying clients in the Street Market segment (restaurants and hotels not belonging to Groups or Chain)

















LOGISTICS SYSTEMS FOR STORAGE, PREPARATION AND SHIPPING OF PRODUCTS



SUSTAINABILITY PATH



MARR'S MATERIAL ESRS AND RELATED SDGS

ESRS	SDG	
E1 - CLIMATE CHANGE	 	SDG 7 - AFFORDABLE AND CLEAN ENERGY SDG 13 - CLIMATE ACTION
E2 - POLLUTION		SDG 12 - RESPONSIBLE CONSUMPTION AND PRODUCTION
E3 - WATER AND MARINE RESOURCES	 	SDG 6 - CLEAN WATER AND SANITATION SDG 14 - LIFE BELOW WATER
E4 - PROTECTION OF BIODIVERSITY AND ECOSYSTEMS	 	SDG 14 - LIFE BELOW WATER SDG 15 - LIFE ON LAND
E5 - USE OF RESOURCES AND THE CIRCULAR ECONOMY	 	SDG 2 - ZERO HUNGER SDG 12 - RESPONSIBLE CONSUMPTION AND PRODUCTION
S1 - OWN WORKFORCE	 	SDG 5 - GENDER EQUALITY SDG 8 - DECENT WORK AND ECONOMIC GROWTH
S2 - WORKERS IN THE VALUE CHAIN	 	SDG 8 - DECENT WORK AND ECONOMIC GROWTH SDG 12 - RESPONSIBLE CONSUMPTION AND PRODUCTION
S3 - COMMUNITIES INVOLVED	 	SDG 2 - ZERO HUNGER SDG 12 - RESPONSIBLE CONSUMPTION AND PRODUCTION
S4 - CONSUMERS AND END USERS		SDG 3 - GOOD HEALTH AND WELL-BEING
G1 - BUSINESS CONDUCT		SDG 16 - PEACE, JUSTICE AND STRONG INSTITUTIONS

ESRS - European Sustainability Reporting Standards
SDGs - Sustainable Development Goals (Agenda 2030 UN)

GENERAL DISCLOSURES



ESRS 2 - GENERAL DISCLOSURES

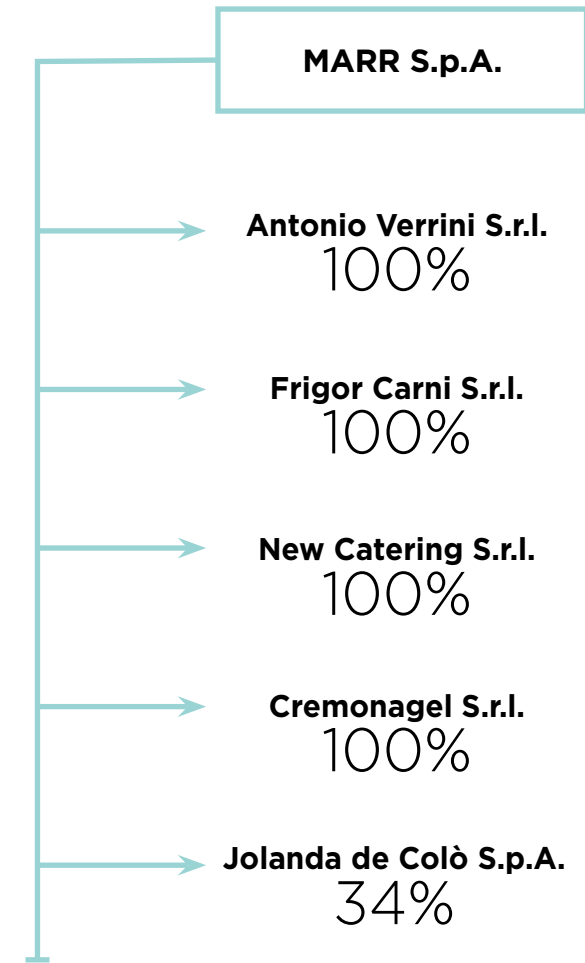
Criteria for preparation

ESRS 2 - BP-1 General criteria for the preparation of the Sustainability Statement

This section of the Report on Management described the Consolidated Sustainability Reporting (hereinafter "Sustainability Reporting" or "Sustainability Statement"), according to Legislative Decree no. 125 of 6 September 2024, implementing Directive 2022/2464/EU, of companies belonging to the Group constituted by the parent company MARR S.p.A. and its subsidiaries (hereinafter also the "Group" or the "MARR Group"), and refers to the period beginning on 1 January 2024 and ending on 31 December 2024. The permitter of the corporate, environmental and governance data and information is the same as the perimeter of the data in the financial statements and is made up of the parent company MARR S.p.A. and the fully consolidated subsidiaries: New Catering S.r.l., Antonio Verrini S.r.l., Frigor Carni S.r.l. and Cremonagel S.r.l. These companies therefore benefit from the waiver regarding the publishing of individual Sustainability Reporting pursuant to

article 19-bis, paragraph 9 of Directive 2013/34/EU. All of the actors in the value chain that are relevant to the Group have been considered in the definition and drafting of the document in the measure necessary to state the material impacts, risks and opportunities in compliance with the *European Sustainability Reporting Standards* (ESRS) 1, part 5.1. In particular, as stated in paragraph SBM-3, in the double relevance analysis, the impacts, risks and opportunities regarding their own operations and the value chain, both upstream and downstream, have been analysed. Also, as regards the Group policies, suppliers and third parties are recalled as the recipients of same where applicable. It must be noted that the metrics regarding the value chain present within the document are those regarding the Scope 2 and 3 GHG emissions. The Group has not omitted any specific information regarding intellectual property, know-how or results of innovations.


THE STRUCTURE OF THE GROUP



FULLY CONSOLIDATED SUBSIDIARIES INCLUDED WITHIN THE SCOPE OF CONSOLIDATION AS AT DECEMBER, 31ST 2024

COMPANY	ACTIVITY
 MARR S.p.A. Via Spagna n. 20 - Rimini	Sale and distribution of fresh, dried and deep frozen food products to Foodservice operators.
 New Catering S.r.l. Via Pasquale Tosi n. 1300 Santarcangelo di Romagna (RN)	Sale and distribution of foodstuff products to bars and quick service restaurants.
 Cremonagel S.r.l. Via Pasquale Tosi n. 1300 Santarcangelo di Romagna (RN)	Sale and distribution of foodstuff products to bars and quick service restaurants.
 Antonio Verrini S.r.l. Via Pasquale Tosi N. 1300 Santarcangelo Di Romagna (RN)	Sale and distribution of fresh, frozen and deep frozen seafood products mainly in the Ligurian and Versilia area.
 Frigor Carni S.r.l. Via Pasquale Tosi n. 1300 Santarcangelo di Romagna (RN)	Sale and distribution of fresh, dried and deep frozen food products mainly in Calabria.

ASSOCIATES AND NON-OPERATING COMPANIES NOT WITHIN THE SCOPE OF CONSOLIDATION AS AT DECEMBER, 31ST 2024

COMPANY	ACTIVITY
 Jolanda de Colò S.p.A. Via 1° Maggio n. 21 Palmanova (UD)	Production, sale and distribution of food products in the premium segment (high range).

At December, 31st 2024
MARR S.p.A. represents **94.6%**
of the Group total revenues

ESRS 2 - BP-2 Disclosure regarding specific circumstances

To ensure the reliability of the data, recourse to estimated has been limited as much as possible and, when they are present, they are opportunely indicated and founded on the best available methodology. The estimate methodologies used for the quantitative data regarding the value chain are described in the relevant section (see ESRS E1-6).

Governance

ESRS 2 - GOV-1 Role of the administration, management and control bodies

The governance structure of MARR is based on the traditional organizational model, which envisages the distinction between the roles and responsibilities of the administration body and those of the control body and is founded on the following bodies: the shareholders' meeting, the Board of Directors (which also operates through the Chief Executive Officer) and the Board of Statutory Auditors.

The Shareholders' Meeting on 28 April 2023 set as 7 the number of components of the **Board of Directors**, with a term of office of three business years, specifically until the shareholders' meeting for the approval of the Financial Statements as at 31 December 2025. They were appointed through voting from lists according to that established in the by-laws and in respect of the law and regulations in force. The composition of the Board of Directors respects the gender balance envisaged by art. 147-ter, paragraph 1-ter, of Legislative Decree 58/1998 (TUF), there being four male directors (57% of the total) and 3 female directors (43% of the total).

The Board of Directors is responsible for the administration of the Company and has the widest ranging powers of ordinary and extraordinary management. The Directors have the professionalism and skills required for the duties assigned to them and the number and the skills of the non-executive (of which a significant component is represented by the independent Directors) are such as to ensure a significant weight in terms of passing the Board resolutions and such as to ensure the effective monitoring of the management of the MARR Group. There are 4 independent Directors in total (57% of the total). The Board of Directors has appointed an internal Control and Risks Committee, composed of two independent Directors with investigative, propositional and consultative functions regarding risk management and internal auditing. In fulfilment of the Code of Corporate Governance for listed companies, in supporting

the administration body, the Control and Risks Committee, among other things, examines the financial and non-financial information, expresses opinions regarding the identification of the main corporate risks and monitors the autonomy, adequacy, effectiveness and efficiency of the internal audit department. The Committee also carries out the duties envisaged by the Procedure governing related party transactions adopted by the Company and reports regularly to the Board on the overall effectiveness of the auditing and risk control system.

The Shareholders' Meeting appoints the **Board of Statutory Auditors**, comprising 3 standing auditors (one of them the Chairman) and 2 alternate auditors, in respect of the laws and regulations in force regarding gender balance. The Board of Statutory Auditors in office is composed of 3 male auditors (standing and alternate) and 2 female auditors (standing and alternate) (40% of the total). The terms of office of the Statutory Auditors is three business years and they step down on the date of the Shareholders' Meeting called for the approval of the financial statements for the third business year of their term. The Board of Auditors supervises compliance with the law, proper administration, the reliability of the accounts and the implementation of the corporate governance rules, including the activities of the subsidiaries. Pursuant to article 10 of Legislative Decree 125/2024, the Board of Statutory Auditors monitors the observance of the sustainability laws in force and makes its observations in the annual report to the Shareholders' Meeting.

The current composition of the bodies described above not only ensures gender balance but also presents an adequate level of "diversity" enabling, as a result of the personal and professional characteristics possessed by each of the members, and adequate and detailed examination of the various matters usually submitted for their consideration, taking into account the dimensions, the structure and the reference market of the Company.



We believe that the members of the Board of Directors and the Board of Statutory Auditors have an adequate level of experience in the sectors, products and geographical areas of significance to the business activities, also as a result of the continuously ongoing *induction* activities.¹ There are no members representing the employees on the Board of Directors and the Board of Statutory Auditors.

The table below breaks down the composition of the Board of Directors, and also the members of the Remuneration Committee and the Appointment Committee who are on the Board.

COMPOSITION OF THE BOARD OF DIRECTORS					
POSITION	MEMBER	EXECUTIVE	NON-EXECUTIVE	INDEPENDENT*	MEMBER OF THE CONTROL AND RISKS COMMITTEE
CHAIRMAN OF THE BOARD OF DIRECTORS	Andrea Foschi				
CHIEF EXECUTIVE OFFICER	Francesco Ospitali				
DIRECTOR	Giampiero Bergami				
DIRECTOR	Claudia Cremonini				
DIRECTOR	Alessandro Nova ⁽¹⁾				
DIRECTOR	Rossella Schiavini				
DIRECTOR	Lucia Serra				

⁽¹⁾ from the minority list
* fulfillment of the independence requirements envisaged by the Code of Corporate Governance for listed companies and art. 148 of Legislative Decree no. 58 of 24 February 1998 (TUF)



COMPOSITION OF THE BOARD OF STATUTORY AUDITORS	
POSITION	MEMBER
CHAIRMAN OF THE BOARD OF STATUTORY AUDITORS	Massimo Gatto
STANDING AUDITOR	Simona Muratori
STANDING AUDITOR	Andrea Silingardi
ALTERNATE AUDITOR	Alvise Deganello
ALTERNATE AUDITOR	Lucia Masini

¹ The personal and professional characteristics of the Directors are included in the lists submitted for their appointment, available on the Company website www.marr.it/governance/assemblee

The Board of Directors assigned to the Board of Statutory Auditors the duties of Supervisory Committee pursuant to Legislative Decree 231/2001.

The Board of Directors defines, and subsequently monitors the implementation of, the strategic plans, the ESG (Environmental, Social and Governance) objectives, the Remuneration policy and the system of internal auditing and risk management, taking as its primary reference point the objective of achieving the sustainable success of the Company.

For more details on the involvement of the administration body in the supervision of the procedures of the procedures for managing the risks, impacts and relevant opportunities, see paragraph ESRS 2 - IRO-1.

For more information on the duties and functioning of the Board of Directors, the Board of Statutory Auditors and the Control and Risks Committee, see the annual Report on corporate governance and the corporate ownership structure, which is available in the Corporate Governance Area - Corporate governance report: (<https://www.marr.it/en/governance/report-corporate-governance>).

In terms of ESG, MARR has set up a **Sustainability Team**, composed of the following functions, coordinated by the Chairman and Chief Executive Officer:



Sustainability Team

- Quality Assurance and Control
- Administration, finance and control
- Risk Manager
- Corporate strategic planning, investor relations and IT
- Corporate, Legal and Insurance Affairs
- Procurement
- Human Resources
- Logistics
- Technical Services
- Subsidiary goods and Services Procurement


The Company wants to increase awareness in all corporate areas and spread the culture of sustainability in a capillary manner through all of the departments involved in the sustainable development process.

The duty of the Sustainability Team is to monitor and supervise the impacts, risks and opportunities in the framework of the sustainability topics. The interaction between the Sustainability Team and the Chief Executive Officer are structured so that the activities are consistent with the company objectives and managed in an integrated manner with the other departments. The progress of the actions to be achieved on these objectives, set by ESG, is monitored periodically by the Group. The state of progress of the actions and objectives is reported in this Sustainability Statement in the MDR-A and MDR-T tables. In future business years, the Company has undertaken to enhance its control process with regard to the achievement of these objectives.

The members of the Sustainability Team are regularly involved in events and initiatives of an ESG nature and the Board of Directors is updated periodically on the main regulatory and sector developments, on at least an annual basis.



An **Operational Sustainability Team** has also been set up, with the duty of carrying out the operating activities involved in fulfilling the ESG requirements, comprising:



Operational Sustainability Team

- Quality Assurance and Control
- Administration, finance and control
- Risk Manager
- Planning
- Corporate strategy, investor relations and IT

The Operational Sustainability Team also has the duty of performing the double relevance analysis, which for the 2024 business year, also involved the Chairman of the Board of Directors and the Head of the Corporate Affairs, Legal and Insurance Department. For more information on the double relevance analysis, see paragraph IRO-1, on page 50 herein.

Lastly, in the framework of the MARR performance management process dedicated to sustainability, the idea was born to create a **Sustainability Editorial Team**. This is an inter-departmental team made up of internal collaborators which, united by an inclination towards and interest in ESG topics, has set itself the objective of spreading a culture of sustainability and increasing awareness among the stakeholders. It feeds ideas and develops initiatives with a sustainable external impact on environmental, social and governance matters to be submitted to the Operational Sustainability Team.



ESRS 2 - GOV-2 Information provided to the administration, management and control bodies of the company and sustainability matters dealt with by them

The Control and Risks Committee and the Board of Statutory Auditors meet periodically with the Operational Sustainability Team to obtain updates on the activities carried out by the Team itself and any matters regarding the ESG topics. The Control and Risks Committee reports to the Board of Directors regarding these meetings during the first subsequent Board meeting, also making the minutes of the meetings available for the entire Board.

The Board of Directors considers the impacts, risks and opportunities in controlling the corporate strategy, in

the decisions on important operations and in the risk management process. This ensures that the strategic decisions are in line with the long-term sustainability goals of the Company. MARR currently integrates its decision-making processes with the significant impacts, risks and opportunities that emerge.

For more details on the significant impacts, risks and opportunities dealt with by the administration, management and control body, by the CRC and by the Operational Team during the course of 2024, see paragraph ESRS 2 SBM-3.

ESRS 2 - GOV-3 Integration of the sustainability services in the incentives system

The MARR S.p.A. remuneration policy provides details regarding the remuneration policies for the members of the Board of Directors, the executive and non-executive Directors and the members of the Board of Statutory Auditors. This policy has been drawn up by the Board of Directors, which has also undertaken the functions of the Remuneration Committee, complying with the recommendations of the Code of Corporate Governance. The Remuneration Policy is approved by the Shareholders' Meeting every three years and is subject to voting therein.

The remuneration of the members of the Board of Directors without operating proxies is constituted exclusively by a fixed component, determined by the Shareholders' Meeting. The executive Directors, on the other hand, receive remuneration comprising a fixed portion and a variable portion, the latter being linked to the achievement of specific performance targets.

Specifically, the Remuneration Policy envisages the following criteria for the executive managing Directors with and without strategic responsibilities:

- a) the fixed component and the variable component are suitably balanced on the basis of the strategic objectives and the risk management policy of the Company, also taking into account the sector of business in which it operates and the characteristics of the core business carried out; the variable portion represents a significant part of the overall remuneration;
- b) there are maximum thresholds for the variable components;
- c) the performance targets, in other words the economic results and any other specific targets to which the payment of the variable components is linked, are predetermined, measurable and significantly linked to a medium/long-term period; they are consistent with the strategic objectives of the Company and aimed at encouraging sustainable success, also including non-financial parameters of a qualitative nature;
- d) an adequate deferment period with respect to the time when it becomes due is envisaged for the payment of a significant part of the variable component, consistently with the characteristics of the company's business activities and the related risk profiles;
- e) solely as regards the executive Directors, the Company may demand the full or partial restitution of the variable remuneration components paid out (or it may withhold the deferred amounts), determined on the basis of data that is subsequently found to be blatantly incorrect;

- f) there is no indemnity envisaged for termination of administrative employment.

In addition to that described above, the Remuneration Policy also provides that the variable component for the executive Directors is also based on long-term incentives plans, consistent with the strategic objectives of the Company, aimed at encouraging sustainable success and enhancing the link between the variable remuneration and the long-term Company results, and also further aligning the interest of the management team to those of the Stakeholders. The variable component is therefore divided into short-term (annual) and medium/long-term (triennial) targets, with a portion also linked to sustainability and the ESG (Environmental, Social and Governance) targets, especially the achievement of an ESG rating awarded to the Company at the end of the three-year period by MSCI ESG Research LLC. This rating gives a full overview of the corporate practices in terms of environmental impact, social responsibility and governance, acting as a parameter for assessing non-financial performance. The adoption of the MSCI rating enables a reflection of the performance metrics regarding the sustainability of the Group in terms of the remuneration policies as an indirect measurement of good management in terms of social and environmental responsibility.

The objective of this Policy is to encourage the creation of value for the Stakeholders also in the medium/long-term, ensuring growth rates consistent with that envisaged in the Business Plan, maintaining profitability financial management levels in line with that envisaged in the Business Plan and stimulating the achievement of the non-financial and sustainability targets in this regard (ESG).

The operating management team, which reports directly to the Chief Executive Officer, also has a variable portion of remuneration, subdivided into group targets (25%) and specific departmental targets (75%). The group targets include a portion linked to the sustainability targets (4%). These targets are correlated to the rating that MSCI (ESG) awards to MARR each year, requiring the implementation of the initiatives necessary to maintain its AA rating.

At the end of this first year of reporting and monitoring, the possibility of correlating the results achieved with the remuneration of the members of the administration, management and control bodies of MARR will be evaluated, also in consideration of the eventual definition of targets for the reduction of greenhouse gas (GHG) emissions.

ESRS 2 - GOV-4 Due diligence declarations

MARR recognises the importance of due diligence and is committed towards progressively improving its monitoring of the negative impacts identified in its operations and along the value chain. In this regard, the Group has already begun to develop a series of actions aimed at remedying the negative impacts, also with the objective of develo-

ping in the future a solid and sustainable process of due diligence, capable not only of ensuring the respect of the Corporate Sustainability Due Diligence Directive, starting in 2029, but also of generating an added value for the company and its stakeholders. The following table outlines the initiatives that have already been implemented.

FUNDAMENTAL ELEMENTS OF DUE DILIGENCE	REFERENCES
a) Integrating due diligence into governance, strategy and the corporate model	ESRS 2 - GOV-2 (p. 23); ESRS 2 - SBM-3 (p. 43)
b) Involving the interest holders in all of the fundamental phases of due diligence	ESRS 2 - SBM-2 (p. 42); ESRS S1-2 (p. 91);
c) Identifying and assessing the negative impacts	ESRS 2 - IRO-1 (p. 50)
d) Dealing with the negative impacts	ESRS E1-3 (p. 64); ESRS E2-2 (p. 72); ESRS E3-2 (p. 73); ESRS E4-3 (p. 76); ESRS E5-2 (p. 80); ESRS S1-3 (p. 92); ESRS S2-3 (p. 102); ESRS S4-3 (p. 110)
e) Monitoring the effectiveness of the interventions and disclosure	ESRS 2 MDR-T (p. 134)

ESRS 2 - GOV-5 Risk management and internal auditing of Sustainability Reporting

The MARR internal auditing and risk management system (SCIGR) is constituted by the grouping of rules, procedures and organizational structures aimed at the effective and efficient identification, measurement, management and monitoring of the main risks, in order to contribute towards the sustainable success of the Company.

The Company has adopted the ERM (Enterprise Risk Management) model in defining the SCIGR guidelines in order to ensure that risk management is consistent with the objectives defined by the Board of Directors, that decisions are made with awareness, that the corporate equity is safeguarded, effectiveness/efficiency in the corporate processes, the reliability of financial information and respect of the laws, regulations and procedures in force. The SCIGR envisages three levels of control:

- FIRST LEVEL OF CONTROL: attributed to the managers of the single offices/departments and aimed at ensuring the proper performance of the corporate processes in order to prevent the risks through suitable mitigating action;
- SECOND LEVEL OF CONTROL: attributed to the corporate departments which carry out the risk management activities by monitoring and managing risks through the identification of rules and definition of suitable control procedures;
- THIRD LEVEL OF CONTROL: attributed to the Internal Audit department.

The company's risk management system was reorganized starting in December 2023 with the introduction of the Risk Manager, dedicated to the integrated coordination and management of risks. The Risk Manager carried out a dual function: supporting the Chief Executive Officer who, on the basis of the Code of Corporate Governance, is responsible for risk management and also coordinates the competent corporate departments in managing the risks specific to their respective sectors; the Risk Manager reports to the Control and Risks Committee (*hereinafter CRC*) and the Board of Statutory Auditors on a quarterly basis.

On at least an annual basis, the Chief Executive Officer submits to the Board of Directors a risk mapping document, periodically updated and also taking into account the objectives in the Business Plan. In particular, the document contains an analysis of the qualitative and quantitative risks and the mitigation procedures and actions.

An in-depth risk analysis was conducted in September 2024, involving all of the corporate management teams. On the basis of the guidelines laid down for risk management, the analysis also involved the specific topic of ESG and this enabled the identification of the risks connected to environmental, social and governance matters.

On 16 December 2024, the Chief Executive Officer submitted to the Board of Directors the Mapping of the main corporate risks, drawn up in compliance with the guidelines approved by the Board of Directors itself on 2 August 2024.

In 2024, the MARR Group started a project for the definition of a System of Internal Control and Management of the Risks of Sustainability Reporting (the so-called Internal Control of Sustainability Reporting “ICSR”), with the aim of enhancing and consolidating the current reporting practices. This system, also developed in response to the requirements of the European Sustainability Reporting Standards (ESRS), represents all of the internal procedures and tools adopted to enable the achievement of the corporate objectives of credibility, accuracy, reliability and promptness of disclosure and the proper use of the sustainability standards for consolidated Sustainability Reporting. The system, developed according to the COSO Framework SCIGR,² which represents the benchmark with respect to which each component of the internal control system of the Group is established, maintained and evaluated, works in compliance with the laws in force and corporate governance principles, integrated with the Group system of risk management and internal auditing.

With regard to the system of risk management and internal auditing in relation to the process of Sustainability Reporting, the Group, through the Manager Responsible, has defined and implemented a system of auditing and reporting of sustainability information. The model designed will be supported as of the beginning of 2025 by periodical checks of the operational effectiveness of auditing in support of the process of attestation of Sustainability Reporting.

In particular, the system was designed to be constituted by the following main components:

- a process of identification of the main risks linked to the reporting process of Sustainability Reporting and the controls in place to preside over the risks identified, represented in the control matrix (Risk and Control Matrix);
- a corporate procedure for the preparation, approval and distribution of the Sustainability Reporting documents;
- a process of internal attestation, which requires that the administrative bodies responsible and the organizational unit managers send declarations to the Manager Responsible regarding the completeness and credibility of the significant flows of information and the proper functioning of the internal auditing system in order to prepare the Sustainability Reporting documents;
- a process of external attestation, based on the reports and declarations of the Manager Responsible pursuant to art. 154-bis, paragraph 5-ter of Legislative Decree 58/1998.

The development of a process of continuous monitoring of the adequacy and effective application of the significant corporate procedures through the periodical verification of the design and effective operativity of the controls, with the definition of eventual plans for corrective action and/or improvement plans, is currently being implemented by the Company, and also includes a structured process of reporting to the Board of Directors which ensures adequate disclosure regarding the findings of the monitoring activities carried out.

The system of control and reporting of sustainability information of the Group is subject to a process of updating and maintenance in order to ensure that the preparation of the Sustainability Reporting documents is adequate and consistent over time, as a result of the eventual modifications to the Group business, organization and processes.

For the risks already identified, a Risk Control Matrix has been prepared which establishes the mitigation strategies and controls already implemented, specifying the person responsible for each risk (risk owner) and the frequency of such controls. The controls currently ongoing include both preventive and corrective measures.

The Manager Responsible interacts and collaborates with the administration, management and control bodies and the corporate organizational structures in order to ensure the proper and effective performance of the duties assigned. The Manager Responsible thus informs the Board of Directors and the Control and Risk Committee, in the presence of the Board of Statutory Auditors, in periodical reports, on at least an annual basis, regarding the performance of the activities they are responsible for, highlighting any criticalities that emerged during the period and interventions carried out or planned to overcome them, coordinating with the Chief Executive Officer. They also inform the Chief Executive Officer of any events which are critical or serious enough to require urgent decisions by the Board of Directors.

Such reporting enabled the effective monitoring of the Internal Auditing System and ensures that the administration, management and control bodies have prompt and accurate information available to them. This process not only ensures the respect of the rules and principles of corporate governance by also supports the alignment with the sustainability targets, providing a solid base for the integrated management of the risks and transparency in reporting.



² Committee of Sponsoring Organizations of the Treadway Commission. (2023). *Achieving effective internal control over sustainability reporting (ICSR): Building trust and confidence through the COSO internal control—integrated framework*.

Strategy

ESRS 2 - SBM-1 Strategy, business model and value chain

MARR is the leader in Italy in the specialised distribution to the foodservice of food and non-food products and represents a reference point for the operators in the catering sector, presenting itself as a single supplier on a national scale of a wide range of products. The range of

MARR products includes **more than 25,000 food products** (meat, seafood, sundry food products and fresh fruit and vegetables) and **more than 8,000 non-food products**, vital to catering activities.

THE MARR OFFER



In the framework of Foodservice in Italy, MARR carried out a fundamental role as an intermediary between producers or transformers of foodstuff and operators in the commercial and collective catering segments, supplying quality products from **over 2,800 suppliers** selected worldwide. The company has a **logistical and distribution network** covering the entire country, comprising **more than 40 distribution units**, some of them with Cash&Carry facilities, and **4 central platforms**, using **approximately 1,000 vehicles** for delivery provided by third party haulage companies, of which **over 650** are of low environmental impact (gas and Euro 6).

Being aware of its ethical and social responsibility, MARR has for some time considered as paramount the implementation of sustainability strategies in the contexts in which its activities may have a significant impact, including those regarding the chain of supply. In particular, the commitment towards a sustainable supply line in which the product, which is marketed and distributed to customers by the producer through MARR, is the result of an articulated process of selection, checking and management, implemented by MARR according to an approach also based on sustainability criteria.

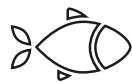
The MARR range also includes more than **3,000 sustainable products** which comply with the minimum environmental criteria (CAM), as envisaged by MS no. 65 of 10/03/2020 (PAN GPP - "Minimum environmental criteria for collective catering and the supply of foodstuffs"). These include organic products, PGI and PDO products, traditional agrifood products (TAP), from organic farming, from social agriculture, from sustainable fishing and fish farming (MSC, ASC, Friends of the Sea, Dolphin Safe, etc.), from fair and supportive trading (Fairtrade), RSPO certified, Rainforest Alliance and products of animal origin originating from chains which limit the use of antibiotics and encourage criteria of increased animal welfare during breeding. Ecolabel and FSC certified non-food products and compostables are also available.

MARR has specialised its marketing approach, also by increasing the visibility of the local food specialities available in its range, through a process of product identification, selection and characterisation, represented by the "Della Nostra Terra" and "Made in Italy" ranges. The **"Della Nostra Terra" line**, with **more than 1,050 products**, groups together all the food excellences envisaged by the PDO and PGI production regulations or included in the list of regional TAP. The aim is to support the domestic agrifood chain and valorise local specialities. The **"Made in Italy" line**, with **more than 6,500 products**, includes categories of food, meats, seafood and fruit and vegetable products produced from Italian raw materials.

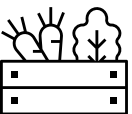
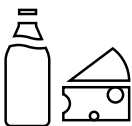
SUSTAINABLE AND OF THE TERRITORY PRODUCTS



SUSTAINABLE AND OF THE TERRITORY PRODUCTS



FOOD PRODUCTS CATEGORY



Products compliant to GPP

Products which enable the implementation of a policy of Green Purchases (Green Public Procurement) consistent with the National Action Plan for GPP (NAP GPP) and comply with one or more of the environmental sustainability requirements provided by MD n.65 dated 10 March 2020.



PDO products

The Protected Designation of Origin mark, better known by the acronym PDO, is a mark for the legal protection of the denomination that the European Union attributes to those agricultural products and foodstuffs for which the stages of the production process are realised in a delimited geographical area and for which the production process is in compliance with a set of specifications of production. All the production, transformation and processing of the product must occur within the delimited area.



PGI products

The Protected Geographical Identification mark, better known by the acronym PGI, is a legal protection mark attributed by the European Union to the agricultural products and foodstuffs originating in a specific region and country. The PGI products quality, reputation and characteristics can be traced to geographical origin and at least production or transformation or processing must be done inside the delimited area.



Traditional Agri-food products

Traditional Agri-Food Products are products included in a list kept by the Ministry of farming, food and forestry policies (Decree no. 350 of 8 September 1999) in collaboration with the regional authorities. The characteristics of the products and the methods of processing, conservation and seasoning must be proven over time on the basis of local customs and must be uniform and constant and also registered the local Chamber of commerce for industry, handicraft and agriculture.



Organic products

Organic agriculture is a type of agriculture involving the entire farming ecosystem, which uses the natural fertility of the soil in a limited number of interventions, promotes biodiversity in the environment and excludes the use of synthesis products (except those specifically allowed by European Union law) and genetically modified organisms.



Fair trade products

Fair Trade products constitute a concrete and sustainable alternative for the international trading, on a tangible market, by people for people in which the work ethic provides dignity and a future to millions of workers, especially in southern hemisphere countries. Fair Trade has the primary objective of balancing relations with countries with less developed economies, improving market access through adequate wages and dignified working conditions.



Sustainable organic aquaculture products

Organic aquaculture promotes the farming of fresh and salt water fish, shrimps, molluscs, and algae, through organic and certified techniques, developed in compliance with relative laws and specific standards. The basic aspects of organic fish farming are: to guarantee that the marine organisms entirely live in the farming facility, maintaining the stress levels involved in farming at zero or close to zero, also thanks to the reduced impact of man on the animals' lives, not using hormonal additives in the fish or food based on oils or fish-based flour and GMO.



Sustainable fishing products

Sustainable fishing products respond to specific environmental sustainability criteria; the fishing zones are managed in such a way as to guarantee the respect of the existing reserves of fish, considering their reproductive capability and biodiversity. Products bearing these certifications (for example MSC - Marine Stewardship Council - certification) originate from fishing zones governed through advanced management programs.



Sustainable and certified products of tropical origin

Palm oil, cocoa (including cocoa butter and mass) and coffee are raw materials that come primarily from developing countries where criticalities may emerge linked to the environmental, living and working conditions. There are various certifications, such as Roundtable on Sustainable Palm Oil (RSPO), Fairtrade and Rainforest Alliance, which ensure that the raw materials come from crops managed according to criteria of environmental and social sustainability.



NON-FOOD PRODUCTS CATEGORY



Ecolabel products

The EU Ecolabel (EC Regulation no. 66/2010) is the European Union label for ecological quality which rewards the best products from an environmental viewpoint, which are thus differentiated from their competitors on the market, maintaining high performance standards.



Compostable disposable products

Disposable compostable products are those in compliance with UNI EN 13432:2002 standard, in other words those on which biodegradability and suitability for transformation into compost has been tested to reduce their environmental impact.



Forests sustainable management FSC and PEFC products

The goal of FSC and PEFC certification, two of the most widespread forestry certification systems worldwide, is to identify the conduction of ecosystems based on sustainability principles. The products deriving from wood (paper, packaging, etc.) countermarked by these labels are certified independently and originate from forests managed in a manner such as to respect the social, economic and environmental requirements of current and future generations.

CATALOGOMARR
<https://catalogo.marr.it/catalogo>

The Group offers a wide range of branded products (or private labels) that is constantly examined and renewed to meet the needs of the Customer and offer an increasingly specialized proposal that is more and more attentive to sustainability issues. Specifically, MARR has developed the following lines of **brand products** that include **1,050 references**.

SELECTIONS AND BRANDS

1,050
BRAND
PRODUCTS

SELECTION
PREMIUM
SELECTION

SELECTION
PLUS
SELECTION

SELECTION
SMART
SELECTION


MEAT




SEAFOOD




OTHER FOOD




NON-FOOD



CONCEPT BRAND


The products line designed to offer solutions that eliminate waste and allow to save time and energy in the kitchen.


Not only fast but also gourmet, the exclusive Burger Taste line offers the widest range of quality reserved for hamburgers.


The selection of local excellences that gathers the best of local specialties, expressions of cultures and traditions typical of Italy.

The range of branded products (or private labels) is constantly examined and renewed to meet the needs of the Client and offer an increasingly specialized proposal that is more and more attentive to sustainability issues.

SOME 2024 NOVELTIES

EASY MENU LINE
TAVOLA REALE

It offers innovative product solutions to reduce preparation time and simplify the work in the kitchen. It includes a wide selection of natural, breaded and mixed fried skewers, where the difference is made by the level of service offered.



HAPPY HOUR LINE
TAVOLA REALE

A complete selection of products with a high level of service content, simple and versatile, perfect to be prepared in a few minutes and with basic equipments to offer a shared dish in one of the most frequent consumption occasions.



OTHER PRODUCTS

Every year the brand product lines are enriched and revisited.



MARR

INTRODUCTORY
SECTION

GENERAL
DISCLOSURES

ENVIRONMENT

SOCIAL

GOVERNANCE

MARR has a highly diversified **value chain**.

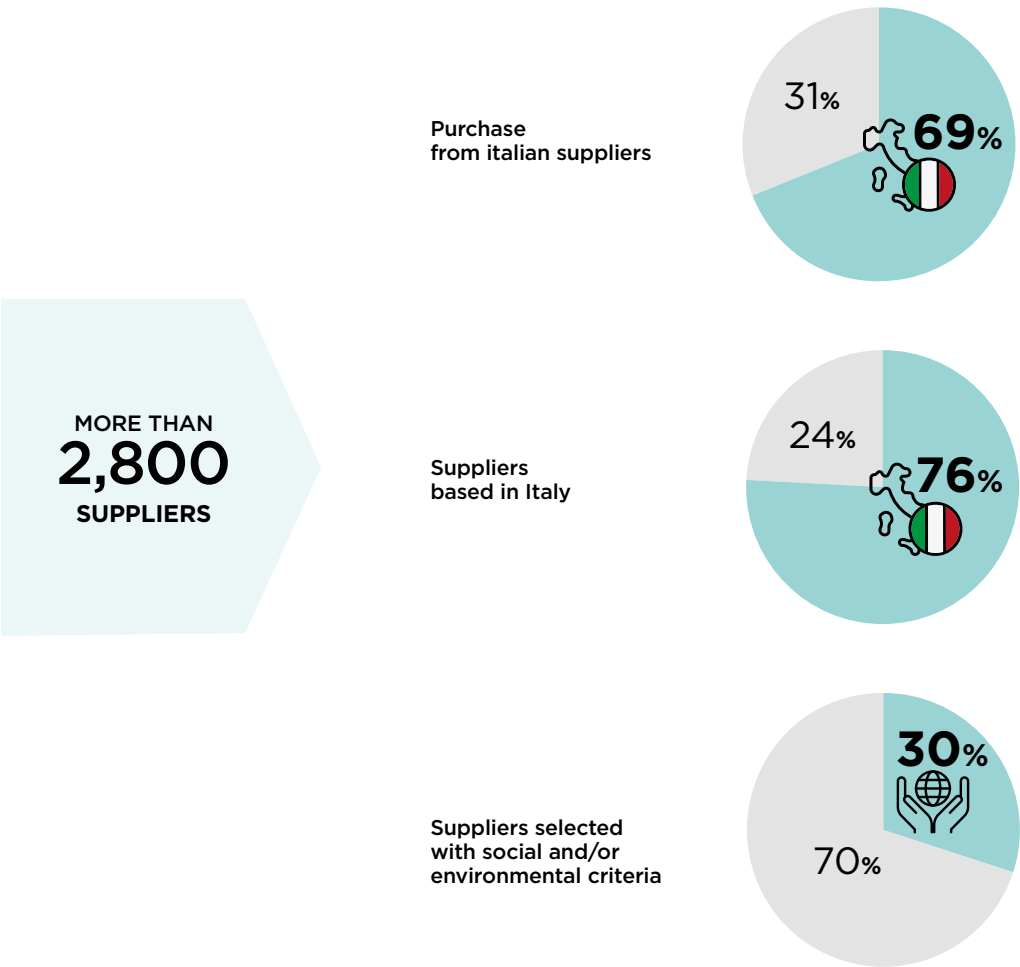
The upstream activities include obtaining supplies from the suppliers of food and non-food products. These include seafood, meat, fruit and vegetable products and non-food articles. In particular, fresh and frozen seafood products are a significant part of the core business, with diversified supply channels involving global suppliers selected and qualified according to quality criteria and compliance with the MARR Code of Ethics and Supplier Conduct. Even though the supplies of beef, pork, poultry and sheep products are obtained from Italian and overseas suppliers, it must be noted that there is a prevalence of domestic suppliers in certain categories. For example, the main supplier of beef products is Inalca S.p.A., which supplies both Italian and non-EU beef. In terms of range and sales, food products represent the most significant part of the core business, including numerous categories of goods and a significant presence of PDO, PGI and TAP products. The majority of the suppliers of food products are Italian. As regards fruit and vegetable products, MARR mainly used local traders operating in the main fruit and vegetable markets, which manage direct deliveries to

customers. The MARR Sifrutta operating unit procures prevalently from domestic suppliers. In the non-food sector, which includes articles for cleaning and hygiene, disposable articles for delivery and take away, products for mise en place and equipment for professional catering, MARR collaborates with Italian and European suppliers.

The value of the procurement of food and non-food products by the Group is prevalently divided among Italian suppliers (69% of the procurement value).

76% of suppliers are based in Italy.

During the reporting period, **30% of the suppliers** with which MARR operates were **selected using social and/or environmental criteria**, in other words suppliers with sustainable products or ISO14001, EMAS (EU Ecomanagement and Auditing System), Organic, MSC (Marine Stewardship Council), ASC (Aquaculture Stewardship Council), RSPO, Rainforest Alliance, Fairtrade, Global GAP (standards of good farming practice), GRASP Risk Assessment on Social Practice, Dolphins safe, Friends of the Sea and/or SA8000 certified.



Supplier selection and evaluation

MARR suppliers are selected, evaluated and qualified according to methods and criteria defined in specific procedures of the Quality System, in compliance with the provisions of the ISO 9001 standard, and are directly involved in the quality and sustainability processes.



Selection criteria

- Product testing and product performance
- Direct verification on the services provided
- Certifications obtained
- Reports of customer complaints and returns attributable to suppliers
- Level of reliability (monitoring of product and service non-conformities)
- Production capacity
- Auditing activity in the production sites
- Economic conditions

The suppliers' performances are subject to periodic evaluation, with the aim of verifying that the required quality and service standards are maintained. Otherwise, measures are taken to remedy the critical issues found and restore compliance with the requirements defined by MARR. The list of MARR Qualified Suppliers and their rating are updated on the basis of performances, eventual non-conformities found on supplies and reports from Customers.



Performance evaluation

PRODUCT SUPPLIERS

- Irregular organoleptic characteristics
- Presence of foreign bodies
- Incorrect labelling
- Damaged packaging
- Irregular temperature
- Shelf life non-compliant
- Irregular analytical parameters
- Inadequate transport service
- Lack of correspondence with the order
- Inadequate delivery in terms of time and/or date
- Delivery not compliant to the supply service requirements

SERVICE SUPPLIERS

(Goods handling, cleaning, transportation)

- Failure to comply with self-checking procedures
- Lack of or unsuitable application of cleaning and sanitizing procedures
- Lack of or unsuitable application of goods handling procedures
- Irregular transport conditions

Suppliers involved in commercial relations of any size with the MARR Group must comply with the provisions of the **MARR Code of Ethics** and the **Supplier Code of Conduct** in order to extend virtuous practices in the ESG field to their own value chain.

MARR promotes the creation of stable and long-term relationships with suppliers, also through the signing of specific Supply Agreements that include in addition to economic-financial requirements, also environmental and social criteria.

MARR makes available to its suppliers and companies who wish to propose their products the **Supplier Portal**, an IT platform in which it is possible

to upload technical sheets, safety sheets, labels, product images, video recipes and much more. In the Supplier Portal, the supplier certifications are also available, as well as personal data and information on the company's history in addition to sustainability practices.



Further information on the management of the relationship with suppliers can be found at ESRS G1-2.

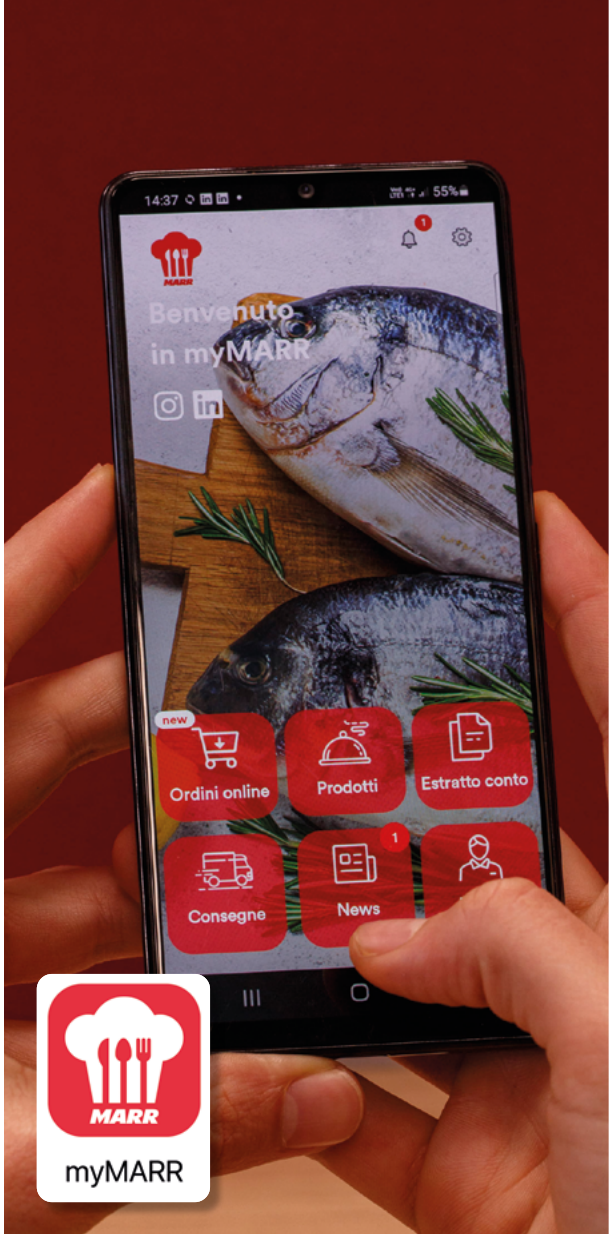


MARR manages a series of key operations to ensure the efficiency and quality of its service. Incoming logistics involves the receipt of products from qualified suppliers, with proof and controls on delivery and the loading of goods into warehouses, and also tracking management. Warehouse management involves the storage at controlled temperature and handling of goods. The processing of meat and seafood products is limited and only involve some of the operating facilities; processing consists prevalently of the portioning and preparation of ready-to-use semi-processed products. Outgoing logistics, on the other hand, involves transport and deliveries to the end customers.

In order to ensure the maintenance of high standards of product and service quality, the Group is constantly investing in training and in the development of its workforce, which currently consists of **1,048 employees**, all operating exclusively in Italy.

MARR also invests in research and development in order to continuously improve its products and processes, encouraging the development of various lines of brand products in the different good categories. Lastly, the Group is focused on marketing and post-sales services to optimise interaction with its customers and provide continuous assistance through tools such as the myMARR app and the MARR Catalogue.

Downstream of the MARR value chain are the **customers, over 55,000**, divided into three main categories, and with 90% of sales in Italy. The Street Market channel serves operators in non-structured commercial catering, such as restaurants, trattorias, pizza parlours, hotels and independent structures, in addition to bars and fast-food outlets, constituting the main customer segment. The National Account segment includes operators in structured commercial catering, such as groups and chains, in

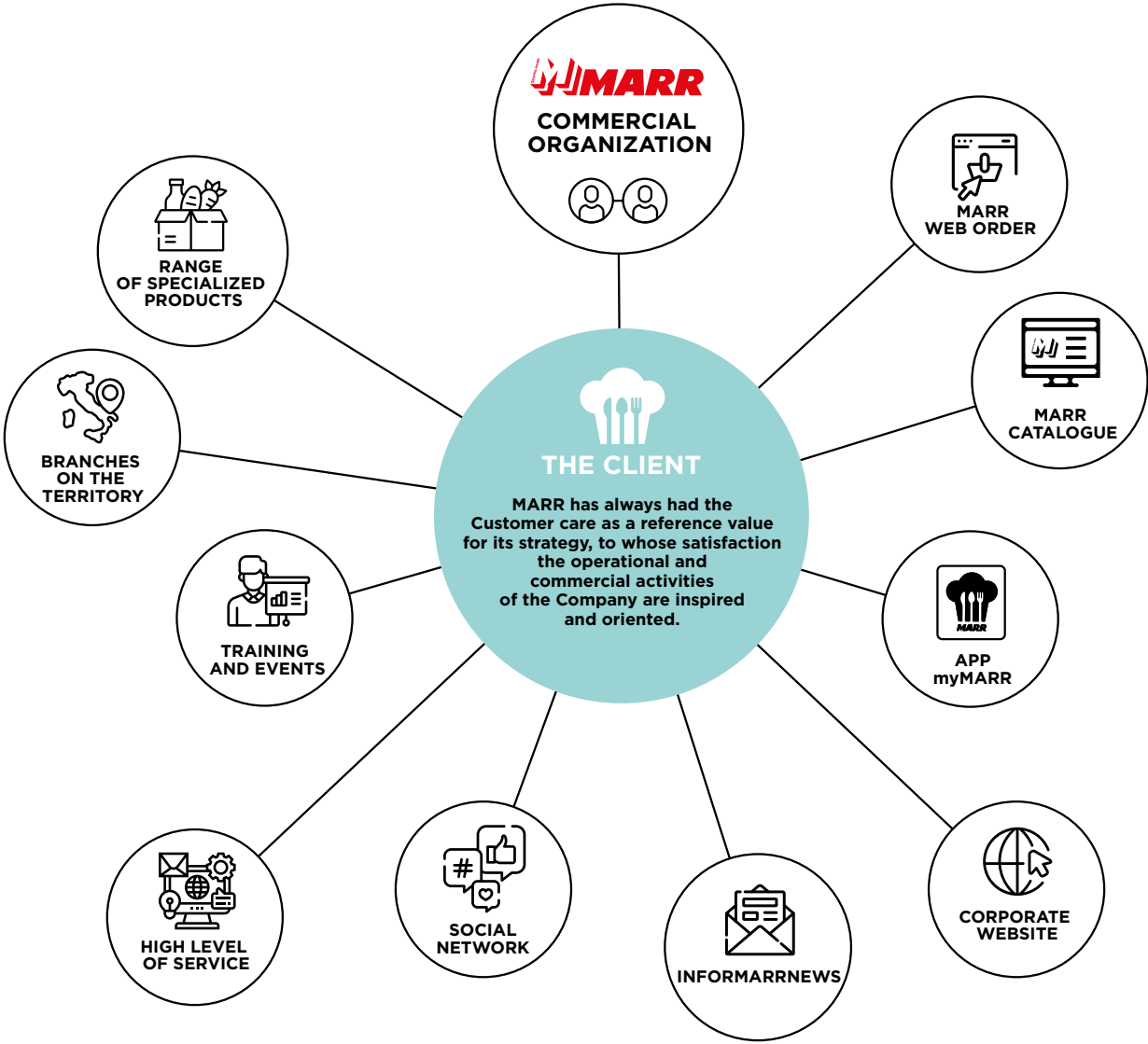


addition to collective catering and Public Administrations, including schools, sanitary facilities and care homes. MARR also serves wholesalers (the Wholesale segment), with a specific focus on frozen seafood products. The advantages to customers are significant, as they benefit from a wide range of quality products selected to ensure high standards of safety and with a high service content, aimed at improving customer satisfaction and loyalty. They also benefit from constant and reliable supplies, a customer service and personalised solutions to suit their own specific requirements.

The main characteristics constituting the basis of MARR's competitive advantage are reflected in various strategic aspects: the range of products available, the skills of the marketing department, the efficiency of the logistics system, personalised, prompt and accurate service, the goods innovation and process skills and the development of



an integrated model through the use of digital support tools (phygital strategy supporting a “physical” approach with a “digital” one). All of these elements are part of a consistent strategy aiming at offering value to customers, while at the same time responding to increasing sustainability needs in the sector. For example, logistics play a crucial role in reducing the environmental impact. MARR focuses on the optimisation of the logistics processes, improving efficiency and monitoring CO₂ emissions in order to limit them. Furthermore, thanks to its goods innovation and process skills, MARR not only develops new solutions to respond to market requirements, but also integrates sustainable production practices and the development of more ecological and safe solutions for the end users. See the **MDR-A** section for more details on the actions implemented.



It must be pointed out that the company is not active in the sectors indicated in ESRS 2 SBM-1, 40 d, and does not generate revenues from activities regarding:

Fossil fuels (coal, petrol and gas), these including any activity involving prospecting, extraction, production, transformation, storage, refining, distribution, transport or marketing of such fuels; manufacturing of chemical products, as described in division 20.2 of appendix I of EC Regulation no. 1893/2006;

production of controversial weapons, including landmines, cluster munitions, chemical weapons and biological weapons; tobacco cultivation and production.

INTRODUCTORY SECTION

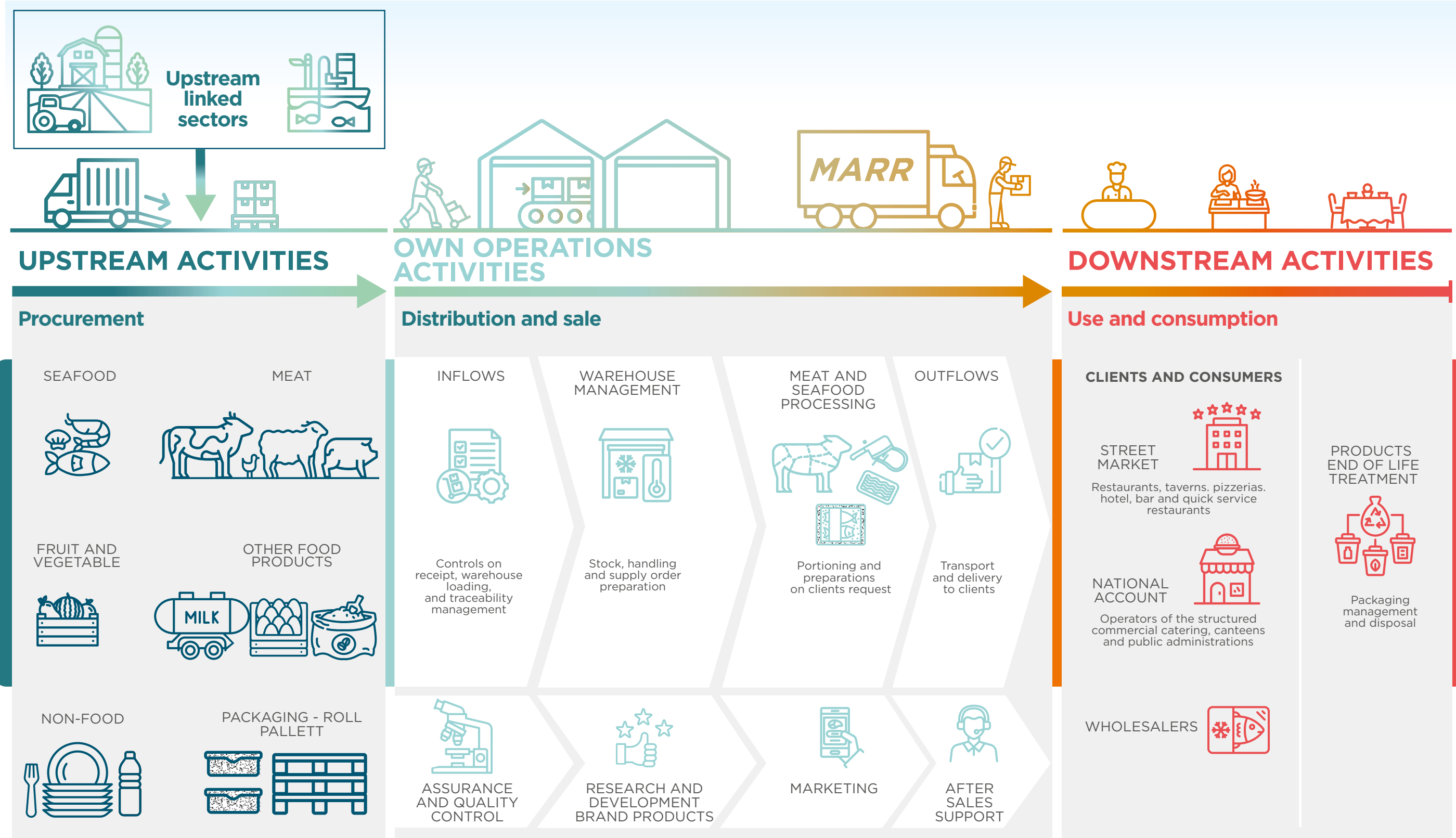
GENERAL DISCLOSURES

ENVIRONMENT

SOCIAL

GOVERNANCE

VALUE CHAIN

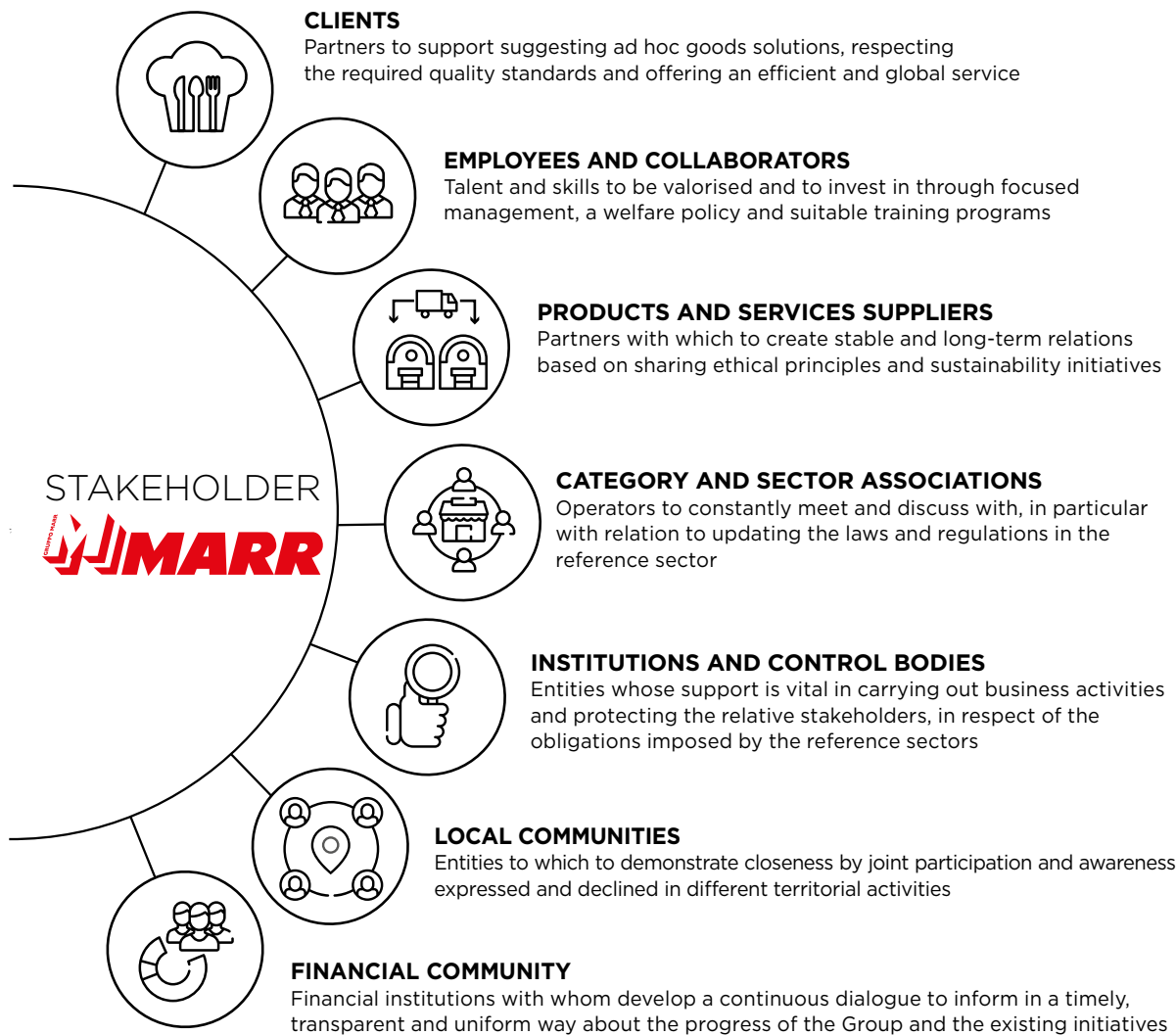


The Group sources its supplies from selected Italian, EU and non-EU suppliers and operates throughout the country through a complex logistics distribution network, using third-party transporters for delivery.

The Group's collaborators include employees, sales technicians, goods handling service personnel (reported to external service companies) and truck drivers.

ESRS 2 – SBM-2 Interests and opinions of the stakeholders

MARR believes it is important to maintain solid relations based on constant dialogue and on the active engagement of all of the stakeholders, as an expression of the responsibility that the Group has towards the social context in which it operates and interacts.



In this context, it has defined certain guidelines of conduct and has adopted procedures and regulations for the management of stakeholder relations, which are important in terms of transparency, correctness, rectitude, completeness and impartiality:

Regulation for the management of relations with the media <ul style="list-style-type: none">Defines the entities and subjects responsible for managing relations with the media and authorising the publication of press releases and the distribution of information to the press to encourage the transparency and uniformity of information.	Procedure for managing insider and confidential information <ul style="list-style-type: none">The Company has adopted a suitable Procedure for the management of insider and confidential information consistently with the Regulations and laws in force.	MARR Policy for managing dialogue with the shareholders and other Stakeholders <ul style="list-style-type: none">Defines the operating methods aimed at ensuring the exhaustive and prompt distribution of information on the Company's business activities.
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The following is a summary of the stakeholder engagement methods implemented by MARR, in other words the activities aimed at ensuring careful and constant engagement with the various stakeholders.

STAKEHOLDER	METHOD OF ENGAGEMENT
COMMERCIAL CATERING CUSTOMERS	Newsletter (InforMARRnews) – myMARR app – Social Channels – MARR Catalogue – Local branches – Local events – Sales workforce – Advertising in specialist magazines – Digital surveys
COLLECTIVE CATERING CUSTOMERS	Newsletter (InforMARRnews) – myMARR app – Social Channels – MARR Catalogue – Key Account – Dedicated events – Advertising in specialist magazines – Digital surveys
EMPLOYEES AND COLLABORATORS	E-mail – Newsletter (InforMARRci) – Social Channels – Periodical meetings – Video calls – Bulletin boards – MARR Portal – MARR Academy – Digital surveys
PRODUCT AND SERVICE SUPPLIERS	Suppliers code of conduct – Supply Agreements – Documentation – Discipline for Sustainable Fishing – Discipline for Animal Welfare – MARR Catalogue – Periodical meetings – Digital surveys
FINANCIAL COMMUNITY	Press releases – Investor Relations Department – Periodical meetings – Social Channels
LOCAL COMMUNITY	Local branches – Local events – Donations – Contributions – Sponsorships – Gifts
INSTITUTIONS AND CONTROL BODIES	Supplies to Public Administration – Interaction with control bodies during inspections and also informally in meetings aimed at requests for clarifications, discussion and opinions
CATEGORY AND SECTOR ASSOCIATIONS	Participation in Webinars and videoconferences – Local events – Newsletter and disclosure updates – Periodical communications

Dialogue occurs with the aim of orienting the strategy and business model of the company. Taking into account the results of this dialogue in order to ensure that the strategic and operating choices are in line with the expectations of the stakeholders.³ The most representative categories of stakeholders, in other words the customers in the various sales channels, the employees, the sales workforce and the suppliers, are also engaged to obtain their assessment of the level of significance and completeness of the impacts, risks and opportunities identified. In particular, the relevance analysis for 2023 included a survey using an online questionnaire for these four categories of

stakeholders. The results were used to set up the double relevance for the 2024 sustainability disclosure, in which the internal and stakeholders were once again engaged. Furthermore, the administration, management and control bodies are constantly updated on the opinions and interests of the stakeholders with regard to the sustainability-related impacts, given that they are actively involved in the relevance assessment process. In particular, the company management, reporting to the sustainability team, is involved in the assessment, ensuring that the company decisions are always in line with the priorities raised by the stakeholders.

ESRS 2 – SBM-3 Relevant impacts, risks and opportunities and their interaction with the corporate strategy and model

IMPACTS, RISKS AND OPPORTUNITIES

MARR transparently divulges the relevant impacts, risks and opportunities deriving from the double relevance analysis. The relevant impacts, positive and negative, are closely linked to the corporate strategy and model. This is why the Group, recognising their influence on people and the environment, adopts suitable measures to minimise these impacts if they are negative. MARR describes in depth how these elements arise within its own operations and along the entire value chain, both upstream (suppliers) and downstream (customers and consumers), identifying the main concentration points.

This qualitative analysis enables MARR to constantly adopt its strategy in a resilient manner, in order to deal with the relevant impacts and risks and make use of the opportunities that arise, thereby ensuring the constant alignment of the business objectives and the sustainability requirements, thanks to a global supply network, efficient logistics and a process of continuous innovation. These elements enable MARR to respond promptly to market changes and environmental

challenges, ensuring business continuity and long-term success.

Given that this is the first year in which the double relevance analysis has been conducted, a comparison is possible only with the impacts identified during the 2023 business year. However, there do not appear to have been any changes with regard to that found. For more information on the relevance assessment process, see IRO-1.

Consult the pages indicated in the table for more information regarding the actual and forecast effects of its impacts, risks and opportunities and the way in which MARR responds to these effects.

It must be pointed out that, during the reporting year, the material impacts, risks and opportunities did not have any actual financial effects and no significant adjustments of the accounting values in the assets and liabilities in the relative financial statements for the next fiscal year are expected.

³ The various categories of stakeholders include: employees, suppliers (workers on the value chain) and customers. MARR has also identified the local communities as a category of stakeholder.

ESRS - TOPIC	IMPACT	NATURE	TYPE	TYPE OF CONTRIBUTION	POSITION IN THE VALUE CHAIN	TIMEFRAME
E1 - Climate change	Contributing towards climate change through the indirect generation of energy emissions - Scope 2	Negative	Effective	Caused directly by the Group	Own operations	Short
E1 - Climate change	Contributing towards climate change through the direct generation of greenhouse gas emissions - Scope 1	Negative	Effective	Caused directly by the Group	Own operations	Short
E1 - Climate change	Contributing towards climate change through the generation of emissions of substances that damage the ozone layer (refrigerant gases)	Negative	Effective	Caused directly by the Group	Own operations	Short
E1 - Climate change	Contributing towards climate change through the indirect generation (upstream and downstream) of greenhouse gas emissions - Scope 3	Negative	Effective	Directly connected through a business relation	Upstream and downstream	Short
E2 - Pollution	Contributing towards air, water and soil pollution linked to the release of pollutants during the activities of the actors in the value chain	Negative	Effective	Directly connected through a business relation	Upstream	Short
E3 - Water and marine resources	Reduction in the available water resources due to withdrawal and consumption during the performance of activities along the value chain (ex. Breeders, farmers, food producers)	Negative	Effective	Directly connected through a business relation	Upstream	Short
	Damage to the seabed and pollution of waters linked to fishing activities	Negative	Potential	Directly connected through a business relation	Upstream	Long
E4 - Biodiversity and ecosystems	Impoverishment of water resources	Negative	Potential	Directly connected through a business relation	Upstream	Long
E4 - Biodiversity and ecosystems	Contributing towards deforestation for the marketing of products within the scope of application of Regulation 2023/1115 EUDR	Negative	Effective	Directly connected through a business relation	Upstream	Short
E5 - Circular economy	Generation of hazardous or non-hazardous waste deriving from activities carried out by the actors in the value chain	Negative	Effective	Directly connected through a business relation	Upstream	Short
E5 - Circular economy	Damage linked to environmental degradation due to disposal of product packaging in the environment	Negative	Effective	Caused directly by the Group and directly connected through a business relation	Own operations and downstream	Long
E5 - Circular economy	Environmental impact generated by the destruction of food products	Negative	Potential	Caused directly by the Group and directly connected through a business relation	Own operations and downstream	Long
E5 - Circular economy	Environmental impact due to the use of resources for the production of food and non-food products, product packaging and incoming packaging used.	Negative	Effective	Caused directly by the Group and directly connected through a business relation	Own operations and upstream	Long
E5 - Circular economy	Limited marketing of non-food products (for example detergents, disposable products, etc.) planned according to the principles of the circular economy.	Negative	Effective	Caused directly by the Group and directly connected through a business relation	Own operations and downstream	Long
E5 - Circular economy	Recovery of expiring goods and collaboration with charity organizations according to the procedure for food donations	Positive	Effective	Caused directly by the Group and directly connected through a business relation	Own operations	Short
E5 - Circular economy	Food wastage by customers due to inadequate packaging solutions and inadequate delivery services.	Negative	Effective	Caused directly by the Group and directly connected through a business relation	Own operations and downstream	Short
S1 - Own workforce	Low quality of life for employees in the workplace due to lack of inclusivity, impartiality and meritocracy	Negative	Potential	Caused directly by the Group	Own operations	Short
S1 - Own workforce	Discrimination of any sort (gender, ethnicity, religion, sexual orientation, social conditions, political or trade union affiliation) and lack of inclusion in the workplace which do not take into account diversity and minority categories.	Negative	Potential	Caused directly by the Group	Own operations	Short
S1 - Own workforce	Development of skills through specific training courses	Positive	Effective	Caused directly by the Group	Own operations	Short
S1 - Own workforce	Unsatisfaction and ill-feeling on the part of employees due to the failure to recognise their work-life balance	Negative	Potential	Caused directly by the Group	Own operations	Short
S1 - Own workforce	Potential unstable employment for the employees because of the use of seasonal contracts	Negative	Potential	Caused directly by the Group	Own operations	Short
S1 - Own workforce	Potential inadequate work conditions due to non-competitive remuneration for the workforce of the Group	Negative	Potential	Caused directly by the Group	Own operations	Short
S1 - Own workforce	Damage to employees' and collaborators' health caused by the failed or improper application of the procedures in the SSL framework	Negative	Potential	Caused directly by the Group	Own operations	Short

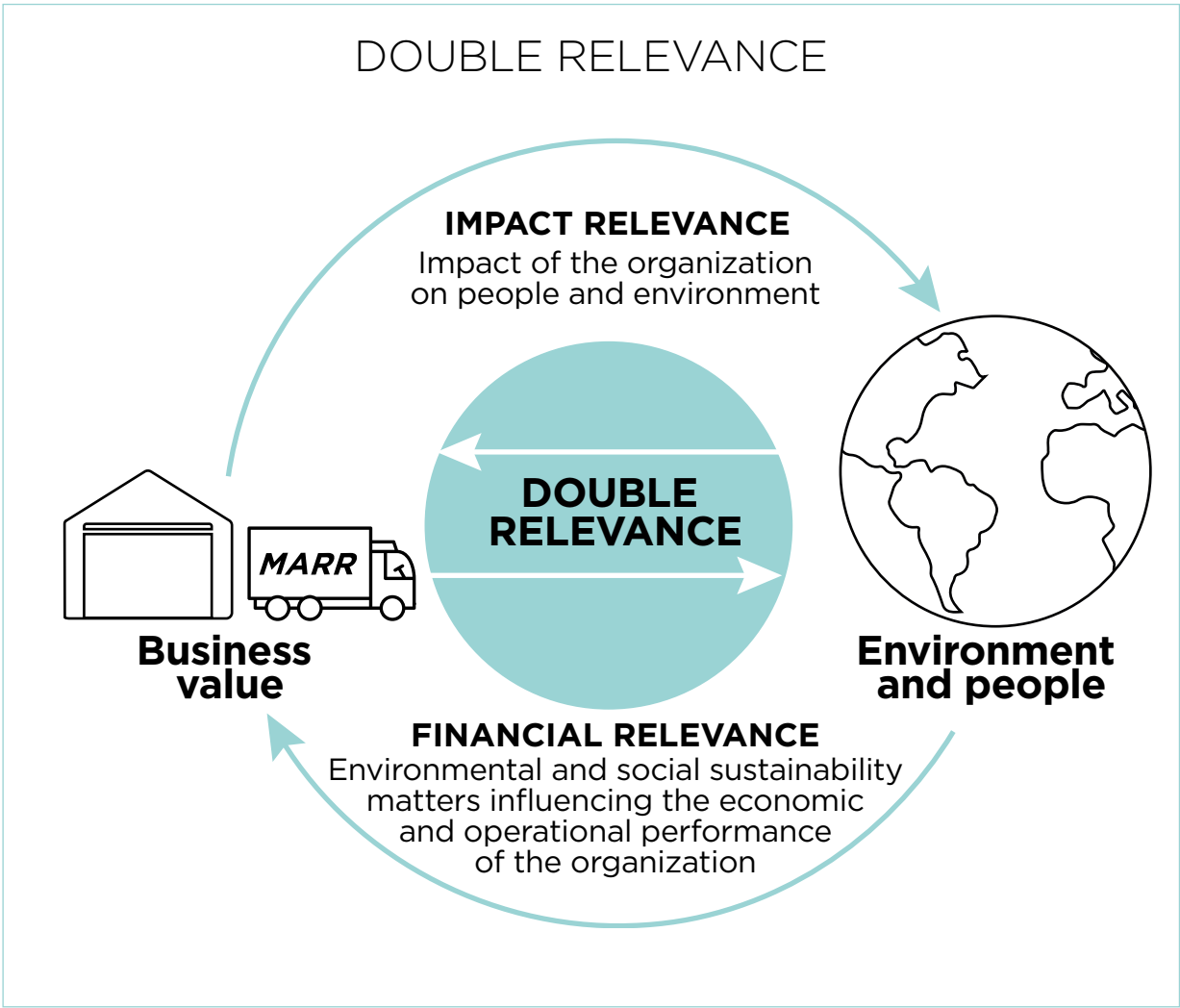
ESRS – TOPIC	IMPACT	NATURE	TYPE	TYPE OF CONTRIBUTION	POSITION IN THE VALUE CHAIN	TIMEFRAME
S1 - Own workforce	Damage to employees' health – professional illnesses	Negative	Potential	Caused directly by the Group	Own operations	Medium
S1 - Own workforce	Damage to employees' safety – injuries	Negative	Potential	Caused directly by the Group	Own operations	Short
S2 - Workers in the value chain	Breaches of human rights along the value chain	Negative	Potential	Directly connected through a business relation	Upstream	Short
S2 - Workers in the value chain	Failure to contribute towards the improvement of ESG performance by suppliers through the absence of supervision	Negative	Potential	Directly connected through a business relation	Upstream	Short
S2 - Workers in the value chain	Damage to the health and safety of workers along the value chain	Negative	Potential	Directly connected through a business relation	Upstream	Short
S2 - Workers in the value chain	Lack of respect of workers in countries at risk through procurement policies that do not put enough focus on social sustainability criteria	Negative	Potential	Directly connected through a business relation	Upstream	Short
S3 - Communities involved	Development of local communities through the promotion of local products	Positive	Effective	Directly connected through a business relation	Upstream	Short
S3 - Communities involved	Respect of people and the environment through the demand for local and sustainable products	Positive	Effective	Directly connected through a business relation	Upstream	Short
S3 - Communities involved	Deterioration of the soil, air and water quality in the areas surrounding the facilities of the actors in the value chain, with consequent negative impacts on the quality of life of the members of the local communities	Negative	Effective	Directly connected through a business relation	Upstream	Short
S4 - Consumers and end users	Contribution for the spreading of the Culture of Quality and Food Safety	Positive	Effective	Caused directly by the Group	Own operations	Short
S4 - Consumers and end users	Damage to the health and safety of the consumers	Negative	Potential	Caused directly by the Group	Own operations and downstream	Short
S4 - Consumers and end users	Facilitating access to products and services through digital solutions	Positive	Effective	Caused directly by the Group	Own operations and downstream	Short
S4 - Consumers and end users	Increasing the awareness of customers towards purchasing sustainable and responsible products	Positive	Effective	Directly connected through a business relation	Downstream	Short
S4 - Consumers and end users	Increasing the awareness of product information provided to customers through proper advertising and promotional communications regarding products and services	Positive	Effective	Caused directly by the Group	Own operations and downstream	Short
G1 - Business conduct	Damage to the communities involved (local and distant) due to failure to implement ESG procurement policies	Negative	Potential	Caused directly by the Group	Own operations and upstream	Medium
G1 - Business conduct	Improvement of the local socio-economic context through employment opportunities in a stable context	Positive	Effective	Caused directly by the Group	Own operations	Short
G1 - Business conduct	Failure to ensure confidentiality and anonymity of whistleblowers due to the potential inadequate management of company whistleblowing channels	Negative	Potential	Directly connected through a business relation	Own operations	Short
G1 - Business conduct	Inadequate animal welfare conditions on farms	Negative	Potential	Directly connected through a business relation	Upstream	Short
G1 - Business conduct	Development of local and national small and medium realities through stable supply relations	Positive	Effective	Directly connected through a business relation	Upstream	Short
G1 - Business conduct	Loss of faith in the value chain deriving from disloyal corruption and competition practices	Negative	Potential	Caused directly by the Group	Own operations and upstream	Short

ESRS - TOPIC	DESCRIPTION OF THE RISK/OPPORTUNITY	TYPE	POSITION IN THE VALUE CHAIN	TIMEFRAME
E1- Climate change	Risk deriving from the increase in energy costs at a global level which may influence the costs of procurement and logistics, reducing the operating margins	Risk	Own operations	Medium
	Risk of loss of revenue due to the unavailability of certain products, such as fruit or other raw materials influenced by the climate.	Risk	Upstream	Medium
	Risk of increasing logistics-related costs, especially in the event of extreme climate events which prevent transport or distribution	Risk	Downstream	Short
	Risk of losing competitiveness or customers because it may be necessary to increase sales prices in response to the scarcity of products caused by climate change.	Risk	Downstream	Medium
E4 Biodiversity and Ecosystems	Risk of reduced availability of products due to impacts on ecosystems and biodiversity.	Risk	Upstream	Long
	Opportunity to enhance relations with external stakeholders through policies aimed at protecting biodiversity	Opportunity	Own operations	Long
	Promoting a diversified range of products ensures the sustainability of supplies and improves the image of the company.	Opportunity	Upstream	Long
E5-Circular Economy	Optimising logistical operations to prevent excesses and improve the management of supplies provides the opportunity to increase the efficiency of processes.	Opportunity	Downstream	Short
	Opportunity to consolidate the trust of stakeholders and reduce waste management costs in the long-term by choosing sustainable packaging solutions.	Opportunity	Own operations	Long
S1- Own workforce	Training is an opportunity to maintain a highly skilled workforce, improve competitiveness and reduce operating risks, at the same time enhancing reputation and the trust of the stakeholders	Opportunity	Own operations	Medium
S2-Workers along the value chain	Reputational risk linked to employment exploitation practices in the supply chain.	Risk	Upstream	Short
	Risk of losing procurement because of eventual sanctions or closures of suppliers due to human rights breaches.	Risk	Upstream	Short
	The proactive control of the value chain improves reputation and reduces the legal and reputational risks.	Opportunity	Upstream	Medium
S4- Consumers and end users	Reputational risk linked to the transparency and tracking of information on the products distributed.	Risk	Own operations	Long
	Risk of reputational damage in the event of defective or non-compliant products.	Risk	Own operations	Long
	Risk of losing customers due to unsatisfaction because of the eventual defects in products or problems linked to their conservation.	Risk	Own operations	Medium
	Opportunity to enhance the loyalty of customers, by offering a training service for caterers on the ESG topics and the management of quality food products.	Opportunity	Own operations	Long
G1 – Business conduct	IT-related risk due to possible breaches of security systems or loss of data.	Risk	Own operations	Short
	The adoption of a Code of Ethics and an anti-corruption policy enhances the reputation of the company, reduces operating risks and confirms the solid system of risk management adopted by MARR.	Opportunity	Own operations	Long
	Training on IT security for all of the employees increases the resilience of the company against cyber threats and protects the intangible value of the business.	Opportunity	Own operations	Medium
	Opportunity for competitive advantage by adopting transparency and compliance policies.	Opportunity	Own operations	Long

ESRS 2 IRO-1 Description of the process for identifying and assessing the relevant impacts, risks and opportunities

GENERAL PROCESS FOR IDENTIFYING AND ASSESSING IMPACTS, RISKS AND OPPORTUNITIES

The CSRD (Corporate Sustainability Reporting Directive) introduces the concept of **double relevance**, an approach which requires businesses to provide information both on the impacts of its activities on people and the environment (impact relevance) and on how sustainability questions influence the economic performance and operations of the business (financial relevance). This principle constitutes the methodological base for identifying the material topics, in other words the relevant ones on which businesses must provide the information required by the ESRS standards.



MARR has conducted the double relevance analysis in compliance with the disclosure obligations described in ESRS standard 1 Chapter 3 “Double relevance as the basis for disclosure on sustainability” and on the basis of the process suggested by *EFFRAG Implementation Guidance 1: Materiality Assessment*. The process has considered as its starting point the impact relevance survey conducted in 2023 according to GRI standards. The process of updating for the 2023 business year was carried out consistently with than envisaged by the guidelines of Standard GRI 3: Material Topics according to the process phases described in the 2023 MARR Sustainability Reporting. The assessment of the significance of the 2023 impacts was carried out by Management (Sustainability Team) through a survey involving the 4 most representative categories of stakeholders: customers, those belonging to the various sales channels, the employees, the sales force and suppliers. Both external and internal sources were used in identifying the potentially priority impacts, risks and opportunities that the workforce generates on the economy, on the environment and on people.

Internal sources: 2023 MARR Sustainability Reporting; 2024 MARR Media Folder Section⁴; ESG ratings assessment by MSCI, S&P and CDP; Quality System, ISO 9001, FSSC 22000, ISO 22000, ISO 22005 and ISO 14001 documents; MARR Policies on Quality, Safety, Environment and Social Responsibility; MARR regulations for the system of controlling the

IMPACT RELEVANCE

In identifying the **potentially relevant impacts**, with current and potential positive and negative effects in the short, medium and long-term⁵ **on people or on the environment**, those considered in the relevance analysis for 2023 were examined and considered. The process of identifying such impacts took into consideration not only the effects on the activities managed by MARR but also those deriving from the commercial relations of the Company, with specific focus on the sectors at highest risk from negative impacts. Such as the seafood sector and agriculture, for example. This approach was followed so as to also take into consideration the contribution of the internal and external stakeholders involved last year.

The updating of the impact relevance analysis conducted by MARR was carried out by the Operational Sustainability Team, with the involvement of the company Management (reporting to the Sustainability Team), updating the assessment of the significance of the impacts identified in relation to the ESRS topics in AR 16. This assessment of the relevance of each impact was carried out on the basis of severity (or relevance), analysing:

“sustainable fishing chain”; MARR regulations for the system of controlling animal welfare and reference laws and regulations.

External sources: SASB Materiality Finder; ESG Industry Materiality Map di MSCI; Peers benchmark.

The material topics identified for 2023 were correlated to the sustainability matters raised in Appendix A, AR 16 “Sustainability matters to be included in the relevance assessment” of ESRS 1, providing the basis for the set-up of the impact relevance and the financial relevance for 2024. The results of this comparison were then validated by the Operational Sustainability Team, which defined the internal stakeholders to be engaged in the process of analysing the impact relevance and also the external stakeholders for the assessment of the financial relevance for this reporting year.

- a) **Entity**: how severe is the negative impact or what benefits does the positive impact bring for people and the environment;
- b) **Range**: how widespread are the positive or negative impacts. In the case of environmental impacts, the range can be considered as the extent of the environmental impact or a geographical perimeter. In the case of impacts on people, the range can be considered as the number of people negatively involved;
- c) **Irremediable nature**: whether and to what extent can the negative impacts be remedied, in other words restoring the environment or people involved to their original state.

The **probability** was also assessed for the potential impacts. Each parameter previously described was assessed on a 1-5 scale, taking into consideration a **relevance threshold** for the impact of **equal to or greater than 3**.

See paragraph SBM-3 for a complete list of the impacts identified.

⁴ See the following link for more information: www.marr.it/group/media

⁵ MARR has not shifted from the timeframes defined in ESRS 1.

FINANCIAL RELEVANCE

To conduct the relevance analysis from a financial viewpoint, the Group adopted a Top Down approach, taking as the initial reference for the identification and **assessment of the potentially relevant risks and opportunities** the sustainability matters raised in AR 16 of ESRS 1. This initial list was subsequently integrated, considering the possible interconnections between the impacts and dependencies of MARR with the eventual risks and opportunities that may derive therefrom, leading to various risks and opportunities that have or may reasonably be expected to have an influence in the short, medium or long-term on: development of the company, equity and financial situation, economic result, financial performance, financial flows, access to loans and capital cost.

The analysis was conducted during a workshop, inviting to the work table the Chairman of the Board of Directors and the Corporate, Legal and Insurance Affairs Department Manager, in addition to the Operational Sustainability Team, with the support of external consultants.

The initial workshop was followed by a meeting, guided by the external consultants with an analyst from a credit institute and the MARR Investor Relator, the latter also a member of the Operational Sustainability Team.

Each risk and opportunity identified was then assessed, applying a net approach which expects to take into consideration any ongoing mitigating action, on the basis of the following characteristics:

- **Magnitude:** the magnitude measures the potential financial impact with respect to the financial relevance thresholds of the organization. The financial significance of the risks and opportunities is quantified and it is then determined whether it satisfies or exceeds the predefined relevance criteria. The magnitude is assessed according to the following scale, representing the quantitative result used for calculating the relevance on a scale of 1 (very low) to 5 (very high).
- **Probability:** the probability assesses the eventuality that the risk or opportunity occurs, helping in the definition of possible low-impact actions on the basis of the possibility that these may have a level of impact on the financial statements, using a scale of 1 (highly improbable) to 5 (very frequent).

A **score of 3 or greater** was defined as the **relevance threshold** for risks or opportunities, in line with that defined for the impact relevance.

It must be pointed out that the entire process of identification, assessment and management of ESG risks and opportunities was integrated into the Group system of corporate risk management. This approach enables the assessment of the overall risk profile and optimisation of the various management processes, ensuring a holistic overview of the potential challenges facing MARR, integrating ESG aspects into the decision-making process.

basis for the identification of the risks and opportunities linked to climate change. In order to ensure the most complete framework possible of any eventual physical risks and opportunities, the company also referred during the identification process to the classification of climate hazards envisaged by the delegated regulation (EU) 2021/2139 of the European Commission, and also to the framework the SASB Materiality Finder. No risks or opportunities of a transition nature linked to the climate has so far been identified in the company's operations or along the value chain, nor were the analyses of the climate scenarios been taken into consideration in the identification process.

The MARR Group has qualitatively examined both its own activities and those along the value chain to assess the entity of the potential effects caused by the risks and opportunities. In particular, the risks linked to the unavailability of raw materials because of extreme climate events, and also logistical difficulties, and the relative impacts on the financial performance of the Group were taken into consideration.

ESRS E2 Pollution & ESRS E3 - Water and marine resources

During the double relevance analysis conducted, both the own activities and all of those along the value chain were analysed, both upstream and downstream, to ensure an integrated approach during the phase of identifying the potentially relevant impacts, risks and opportunities connected to pollution and the use of water and marine

resources. This analysis highlighted the relevance of the topic upstream of the value chain, in the seafood, farming and breeding sectors, which due to their nature are closely connected to pollution. Furthermore, the activities linked to the fishing sector can have a relevant impact in terms of damaging the seabed and water pollution.

ESRS E4 Protection of biodiversity and ecosystems

During the phase of assessing significance, the Group mainly examined the nature of the respective impacts and the portion of the commercial portfolio that could generate them in order to better quantify their entity and range. In particular, during the phase of identifying the risks and opportunities, MARR took into consideration the possible dependences on biodiversity, assessing the potential repercussions on the Group's business model. Although the alteration of the marine ecosystems and biodiversity could lead to a reduction in the availability of

specific products, the wide range of products marketed and the diversification in terms of type and origin enable greater resilience with respect to specific shortcomings in terms of availability, quality and price. Currently, among the risks and opportunities identified, the main ones taken into consideration are the physical and systemic risks, identified on the basis of the activities and geographical areas in which MARR operates directly upstream of its own value chain.

ESRS E5 Use of resources and the circular economy

During the process of double relevance analysis, both own activities and the activities carried out by the actors in the value chain, both upstream and downstream, were analysed, with the aim of adopting an extensive and complete approach in identifying the potentially relevant impacts, risks and opportunities linked to the use of resources and the circular economy, with specific focus on the flow of outgoing resources and waste. In this process, MARR qualitatively analysed its assets and the flows regarding the activities of its business units and those upstream and downstream of the value chain. The analysis showed that both the incoming and outgoing flows are relevant to the Group. Specific attention was given to the waste generated in the context of its own activities, the upstream activities and those of the customers and end users, including food wastage. The environmental damage caused by the disposal of product packaging assumes particular relevance, given that it could contribute towards

the degradation of ecosystems, as do the negative impacts linked to the destruction of food products. Furthermore, the impact on the environment caused by the use of resources for the production of food and non-food products, product packaging and the incoming packaging used is also considered relevant.

However, the opportunities linked to the use of resources and the circular economy for MARR are concentrated mainly in two strategic areas. The optimisation of logistical operations to prevent excesses and improving the management of supplies offers opportunities in terms of increasing the efficiency of processes and improving the environmental impact. The adoption of sustainable packaging solutions enables the trust of the stakeholders to be enhanced, reducing waste management costs and encouraging an approach oriented towards long-term sustainability.

ESRS G1 Business conduct

The process of identifying the impacts, risks and opportunities linked to business conduct took into account the various key factors with respect to own operations and those which occur upstream and downstream of the value chain. The type of activities carried out by the Group and by the actors in the value chain were taken into consideration, as were the reference sectors, the geographical location where the operations are carried out and the applicable laws and regulations. This has led to the conclusion that both the national and international laws and regulations applicable to the sector need to be considered for a proper assessment to be made. These include the GDPR, the laws against corruption (such as Law 190/2012 and

Legislative Decree 231/2001 concerning the administrative liability of juridical entities), and the European directives and OECD Guidelines for multinational businesses. The context in which MARR operates has highlighted the importance of properly managing the impacts, risks and opportunities regarding crucial topics such as animal welfare, anti-corruption and IT security, considering the effects that these matters could have on reputation and on the efficiency of the value chain. The management of these topics does not only regard compliance with the laws and regulations, but also provides opportunities to enhance the transparency, sustainability and social responsibility of the company.

FINAL CONCLUSIONS OF THE DOUBLE RELEVANCE ANALYSIS

The two analyses described above have been re-elaborated in order to identify the material topics from a financial viewpoint and from the impact viewpoint or both. This indicates that the topic is considered relevant for MARR if it obtains a score of 3 or more in one of the two dimensions: impact relevance and financial relevance. The final outcome of the analysis conducted has been approved by the Board of Directors.

ESRS 2 IRO-2 Disclosure obligations of ESRS relevant to the company's sustainability statement

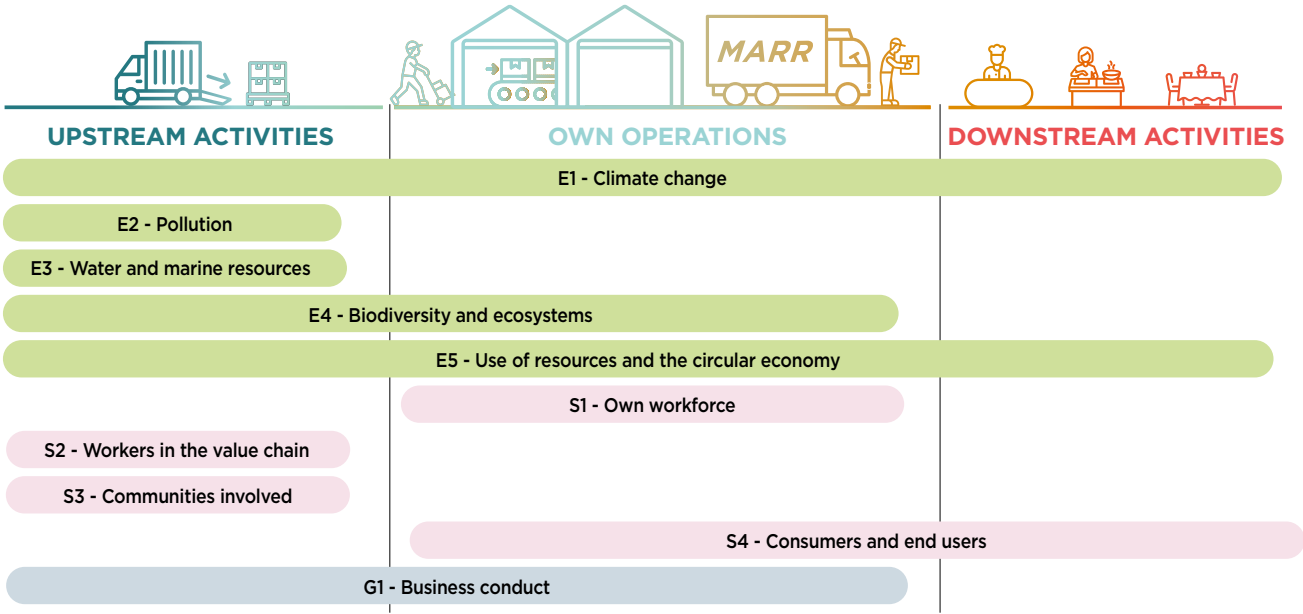
INDEX OF CONTENTS OF THE SUSTAINABILITY STATEMENT

TABLE REGARDING OTHER EU LEGISLATIVE ACTS

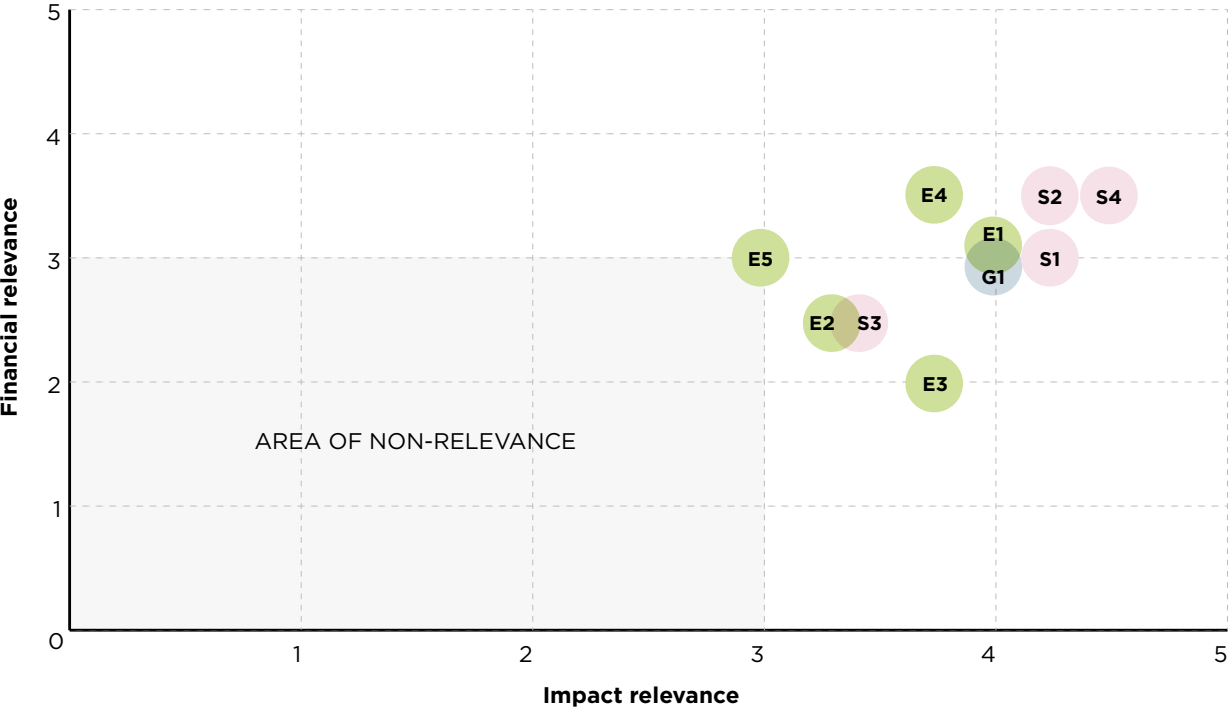
INTEGRAL MDR TABLE RELATIVE TO POLICIES, ACTIONS AND TARGETS (PAT):

- **MDR-P** - Policies adopted to manage relevant sustainability matters
- **MDR-A** - Actions and resources regarding relevant sustainability matters
- **MDR-T** - Monitoring the effectiveness of the policies and actions through objectives for these disclosure requirements see pages 124-137.

RELEVANT TOPICS AND VALUE CHAIN



2024 DOUBLE RELEVANCE MATRIX



RELEVANT SUBTOPICS

- Climate change adaptation (E1)
- Climate change mitigation (E1)
- Energy (E1)
- Air pollution (E2)
- Water pollution (E2)
- Soil pollution (E2)
- Substances of concern (E2)
- Substances of very high concern (E2)
- Water (E3)
- Marine resources (E3)
- Direct impact factors on biodiversity loss (E4)
- Resources inflows, use of resources included (E5)
- Resource outflows linked to products and services (E5)
- Waste (E5)
- Working conditions (S1)
- Equal treatment and opportunity for all (S1)
- Working conditions (S2)
- Other work-related rights (S2)
- Communities' economic, social and cultural rights (S3)
- Consumers and/or end users personal safety (S4)
- Impacts related to consumers and/or end users information (S4)
- Consumers and/or end users social inclusion (S4)
- Business culture (G1)
- Protection of whistle-blowers (G1)
- Animal welfare (G1)
- Management of relationships with suppliers (G1)
- Corruption and bribery (G1)

ENVIRONMENT

Reducing the environmental impact of our activities and constantly improving our performance in safeguarding and respecting the environment are key objectives of our approach to sustainability.



European Taxonomy

EU Regulation 2020/852 defines the conditions that an economic activity must satisfy in order to be considered eco-sustainable by the European Union. This regulation, applicable since 2021 for companies subjected to the Non-Financial Reporting Directive (Directive 2014/95/EU), has been expanded to companies falling under the Corporate Sustainability Reporting Directive (CSRD) on the basis of EU Directive 2022/2464.

The non-financial businesses involved, including the MARR Group, are bound to report annually on three KPI within their own sustainability disclosure:

- Returns: the part of the net returns deriving from products or services, including intangible assets, associated to economic activities eligible or in line with the Taxonomy;
- CapEx: the part of the capital expenses regarding investments in assets and processes associated to economic activities eligible or in line with the Taxonomy; expenses that are part of CapEx plans; expenses regarding procurement of products from suppliers eligible or in line with the Taxonomy;
- OpEx: the part of the operating expenses regarding activities or processes associated to economic activities eligible or in line with the Taxonomy; single measures enabling the target activities to have low carbon emissions.

In this framework, the 2024 analysis of the activities of the MARR Group included:

- the eligibility and alignment of the two climate-related objectives described in Delegated Regulation (EU) 2021/2139 “mitigation of climate change” and “adaptation to climate change”;
- the eligibility and alignment of the four environmental objectives described in Delegated Regulation (EU) 2023/2486: “sustainable use of water resources”, “circular transition”, “reduction of pollution” and “protection of biodiversity and ecosystems”.

The eligibility and alignment assessment and the preparation of this disclosure document were carried out in respect of the indications in Delegated Regulation (EU) 2021/2178 and the interpretative indications provided by the European Commission under the form of questions and answers (Q&A).

The financial information and data used in calculating the returns indicators, CapEx and OpEx, required by the regulations were collected and extracted from the computerised accounting system used by the MARR Group for preparing its consolidated financial statements. In this regard, it must be noted that, in performing the above analysis and preparation of the disclosure regarding Taxonomy, the company Management adopted in overall terms a prudential approach, based on its own understanding and interpretation, the information currently available and the applicable regulatory requirements.

Identification of eligible activities

The verification of the eligibility of the economic activities of the Group with respect to those envisaged by Delegated Regulation (EU) 2021/2139 and Delegated Regulation (EU) 2023/2485 was based on the analysis of the correspondence of the NACE code through the use of the tool called Taxonomy Compass, and the subsequent in-depth analysis of the descriptions of these activities in the Regulations.

In line with that obtained in previous business years, it is confirmed that none of the economic activities of the Group are included among those currently eligible to the Taxonomy. However, the analysis described above enabled the identification of some capital expenses (CapEx) and operating expenses (OpEx) regarding the purchase of products deriving from economic activities eligible or aligned with the taxonomy and single measures enabling the target activities to achieve low carbon emissions or reduction in greenhouse gases, and also single measures for refurbishing the buildings identified in the delegated regulations. Pursuant to subsection c) of paragraphs 1.1.2.2 and 1.1.3.2 of Delegated Regulation 2021/2178, such expenses have been considered eligible for the objective of Mitigating Climate Change. In particular, these expenses are traceable to the following activities described in Appendix I to Delegated Regulation (EU) 2021/2139:

- 7.1. Construction of new buildings
- 7.3. installation, maintenance and repair of energy saving devices
- 7.6. Installation, maintenance and repair of technologies for renewable energy

It must be specified that the activities mapped and described below are not directly connected to MARR’s core business, but rather to secondary activities linked to the everyday management of operations and the energy efficiency of its buildings (mainly platforms and distribution branches).

From a methodological viewpoint, the capital and operating expenses eligible regarding the purchase of products and services were identified starting from a system extraction of the CapEx and OpEx corresponding to the description of “denominator” as specified in delegated regulation 2021/2178. In particular, it was decided to consider only the significant increases or expenses, corresponding to amounts in excess of 100 thousand euro for CapEx and 25,000 euro for OpEx. These increases were then analysed in depth and allocated to the corresponding economic activities, described in delegated regulation 2021/2139.

Identification of the aligned activities

In completion of the analysis conducted to verify eligibility in compliance with EU Regulation 2020/852, the verification of the alignment of the eligible activities envisaged the assessment of the activities in the light of the criteria of substantial contribution, DNSH and respect of the Minimum Safeguard Guarantees.

Analysis of the criteria of substantial contribution and DNSH

The activity carried out involved the preparation of specific checklists to verify the criteria of substantial contribution and the “DNSH” criteria. As a result of the analysis conducted, it can be stated that none of the activities identified as eligible with regard to capital expenses (CapEx) and operating expenses OpEx) regarding the purchase of products deriving from economic activities eligible or aligned with the Taxonomy, currently respect the criteria of substantial contribution and the DNSH envisaged in Appendix I to Delegated Regulation (EU) 2021/2139. The breakdown of the economic values referring to that described previously are in the Tables prepared pursuant to EU Regulation 2020/852 and in the following paragraphs.

Analysis of the minimum safeguard guarantees

The activities described above were supported, in parallel, by the verification of respect of the minimum safeguard guarantees concerning human rights, corruption, loyal competition and fiscality defined in the EU Regulation on Taxonomy, also taking as reference the suggestions given in the document entitled “Final Report on Minimum Safeguards” of the Platform on Sustainable Finance published in October 2022, in addition to the more recent Communication by the European Commission 2023/C211/01 published in June 2023. In this context, the Company has taken action to formalise the focus on a protection of human rights and the workers along the supply chain. In addition to the already active monitoring tools, such as the Code of Ethics, MARR has drawn up a Code of Conduct for suppliers as an important tool. As regards assessment of the respect of the minimum safeguard guarantees by suppliers traceable to capital expenses (CapEx) and operating expenses (OpEx) deemed eligible, the Group has analysed the information currently available in the public communications and the sustainability disclosures of such organizations. As it has chosen to adopt a conservative and prudential approach, the monitoring tools currently used by said suppliers are insufficient in terms of the expenses identified as eligible being considered aligned with the Minimum Safeguard Guarantees.

Calculation of the Returns KPI, CapEx and OpEx

On the basis of that required by the Regulation, the calculation of the percentages of returns, CapEx and OpEx referring to eligible and aligned activities, was carried out for the 2024 business year and includes all companies in the MARR Group that are fully consolidated on the basis of the Group Consolidated Financial Statements as at 31.12.2024 (hereinafter also the “Financial Statements”).

Returns KPI

Denominator: the net consolidated returns were taken as a reference point, considering the sum of the items in “Revenues” and “Other revenues” in the income statement. See the Group consolidated financial statements for more details on our accounting policies in terms of consolidated net returns.

Numerator: the returns deriving from products and services were analysed and it was determined that none of the activities carried out by the Group is currently eligible and/or aligned with the EU Taxonomy. The numerator thus amounts to zero.

CapEX KPI

Denominator: constituted by the increases in tangible and intangible fixed assets during the course of the business year. It includes the acquisitions of tangible (IAS 16) and intangible (IAS 38) fixed assets and rights of use (IFRS 16). Goodwill is not included in the denominator. See the Group consolidated financial statements for more details on our accounting policies regarding CapEx.

Numerator: the capital expenses incurred during the course of the business year were analysed and, in respect of that indicated in section 1.1.2.1 of Delegated Regulation (EU) 2021/2178, in the Technical Screening Criteria in Delegated Regulation (EU) 2021/2139 and in the Q&A published by the European Commission, the supplier activities traceable to the following codes were considered eligible:

- 7.1. Construction of new buildings
- 7.3. Installation, maintenance and repair of energy saving devices

These investments were incurred mainly as regards interventions for the construction, maintenance or repair of buildings or parts of buildings in which the Group operates (ex. Platforms and distribution branches). From the viewpoint of comparison with the 2023 business year, the variation in the overall quota of eligible CapEx is considered to be insignificant. The slight difference, including the variation within the various types of economic activity identified, reflects the performance of the investments in interventions made by the Group. In addition to the improvement in the analysis method used.

OpEx KPI

Denominator: constituted by the direct uncapitalised costs referring to the maintenance and repair of assets owned, plant and machinery.

Numerator: the operating expenses incurred during the course of the business year were analysed and, in respect of that indicated in section 1.1.2.1 of Delegated Regulation (EU) 2021/2178, in the Technical Screening Criteria in Delegated Regulation (EU) 2021/2139 and in the Q&A published by the European Commission, the supplier activities traceable to the following codes were considered eligible:

- 7.1. Construction of new buildings
- 7.3. Installation, maintenance and repair of energy saving devices
- 7.6. Installation, maintenance and repair of technologies for renewable energy

In particular, the costs for ordinary maintenance linked to the construction, maintenance or repair of buildings or parts of buildings in which the Group operates (ex. Platforms and distribution branches) were considered. From the viewpoint of comparison with the 2023 business year, the variation in the overall quota of eligible OpEx is due to the improvement in the analysis method used. In particular, the Group has decided to adopt a more conservative approach in attributing eligibility and, through the in-depth analysis of the activities carried out by the suppliers, it has been possible to identify further eligible economic activities in addition to those already analysed in 2023.

TABLES PURSUANT TO EU REGULATION 2020/852

Quota of the returns deriving from products and services associated to economic activities eligible and aligned with the Taxonomy - Disclosure for the 2024 business year

2024 FINANCIAL YEAR	YEAR		CRITERIA FOR SUBSTANTIAL CONTRIBUTION					DNSH CRITERIA («DO NOT CAUSE SIGNIFICANT HARM»)												
ECONOMIC ACTIVITY	CODE		RETURNS	QUOTA OF RETURNS, 2024	CLIMATE CHANGE MITIGATION	ADAPTATION TO CLIMATE CHANGE	WATER	POLLUTION	CIRCULAR ECONOMY	BIODIVERSITY	CLIMATE CHANGE MITIGATION	ADAPTATION TO CLIMATE CHANGE	WATER	POLLUTION	CIRCULAR ECONOMY	BIODIVERSITY	MINIMUM SAFEGUARDS	QUOTA OF RETURNS ALIGNED (A.1.) OR ELIGIBLE (A.2.) TO THE TAXONOMY, 2023	AUTHORISING ACTIVITY CATEGORY	CATEGORY OF TRANSITION ACTIVITY
	€ / 000	%	Yes; No; N/AM	Yes; No; N/AM	Yes; No; N/AM	Yes; No; N/AM	Yes; No; N/AM	Yes; No; N/AM	Yes; No; N/AM	Yes; No; N/AM	Yes; No; N/AM	Yes; No; N/AM	Yes; No; N/AM	Yes; No; N/AM	Yes; No; N/AM	Yes; No; N/AM	Yes; No	%	A	T
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%	A	T
A. ACTIVITIES ELIGIBLE TO THE TAXONOMY																				
A.1 Eco-sustainable activities (aligned to the taxonomy)																				
Returns from eco-sustainable activities (aligned to the taxonomy) (A.1)			0	0%														0%		
Authorising			0	0%														0%	A	
Transition			0	0%														0%		T
A.2 Attività ammissibili alla tassonomia ma non ecosostenibili (attività non allineate alla tassonomia)																				
Returns from activities eligible to the taxonomy but not eco-taxonomy (activities not aligned to the taxonomy) (A.2)			0	0%	AM; N/AM	AM; N/AM	AM; N/AM	AM; N/AM	AM; N/AM	AM; N/AM								0%		
Returns from activities eligible to the taxonomy (A.1+A.2)			0	0%	0%													0%		
B. ACTIVITIES NOT ELIGIBLE TO THE TAXONOMY																				
Returns from activities not eligible to the taxonomy			2,048,503	0%	Quota of total returns eligible and aligned															
TOTAL (A + B)			2,048,503		100%		Taxonomy-aligned per objective							Taxonomy-eligible per objective						
							— %							— %						
							CCA							CCM						
							WTR							CE						
							PPC							BIO						

Quota of the capital expenses deriving from products and services associated to economic activities eligible and aligned with the Taxonomy – Disclosure for the 2024 business year

2024 FINANCIAL YEAR	YEAR		CRITERIA FOR SUBSTANTIAL CONTRIBUTION					DNSH CRITERIA («DO NOT CAUSE SIGNIFICANT HARM»)							CATEGORY OF TRANSITION ACTIVITY				
ECONOMIC ACTIVITY	CODE	RETURNS	QUOTA OF RETURNS, 2024	CLIMATE CHANGE MITIGATION	ADAPTATION TO CLIMATE CHANGE	WATER	POLLUTION	CIRCULAR ECONOMY	BIODIVERSITY	CLIMATE CHANGE MITIGATION	ADAPTATION TO CLIMATE CHANGE	WATER	POLLUTION	CIRCULAR ECONOMY	BIODIVERSITY	MINIMUM SAFEGUARDS	QUOTA OF RETURNS ALIGNED (A.1.) OR ELIGIBLE (A.2.) TO THE TAXONOMY, 2023	AUTHORISING ACTIVITY CATEGORY	T
		€/000	%	Yes; No; N/A	Yes; No; N/A	Yes; No; N/A	Yes; No; N/A	Yes; No; N/A	Yes; No; N/A	Yes; No; N/A	Yes; No; N/A	Yes; No; N/A	Yes; No; N/A	Yes; No; N/A	Yes; No; N/A	Yes; No	%	A	T
A. ACTIVITIES ELIGIBLE TO THE TAXONOMY																			
A.1 Eco-sustainable activities (aligned to the taxonomy)																			
CapEx from eco-sustainable activities (aligned to the taxonomy) (A.1)		0	0%														0%		
	Authorising	0	0%														0%	A	
	Transition	0	0%														0%		T
A.2 Activities eligible to the taxonomy but not eco-sustainable (activities not aligned to the taxonomy)																			
7.1 Construction of new buildings	CCM 7.1	3,496	11,1%	AM; N/A	AM; N/A	AM; N/A	AM; N/A	AM; N/A	AM; N/A	AM; N/A	AM; N/A	AM; N/A	AM; N/A	AM; N/A	AM; N/A				
	7.3 Installation, maintenance and repair of energy saving devices	240	0,8%	AM	AM	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		28,3%		
	7.6 Installation, maintenance and repair of technologies for renewable energy	0	0%	AM	AM	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		1,7%		
	CapEx from activities eligible to the taxonomy but not eco-sustainable (activities not aligned to the taxonomy) (A.2)		3,736	11,9%	11,9%												36,9%		
A. CapEx from activities not eligible to the taxonomy (A.1+A.2)		3,736	11,9%	11,9%													36,9%		
B. ACTIVITIES NOT ELIGIBLE TO THE TAXONOMY																			
CapEx from activities not eligible to the taxonomy		27,720	88,1%	Quota of total capital expenses eligible and aligned				Taxonomy-aligned per objective							Taxonomy-eligible per objective				
	TOTAL (A + B)		31,456	100%															
																	11,9 %		
																	— %		
																	— %		
																	— %		
																	— %		
																	— %		
																	— %		

Quota of the operating expenses deriving from products and services associated to economic activities eligible and aligned with the Taxonomy – Disclosure for the 2024 business year

2024 FINANCIAL YEAR	ECONOMIC ACTIVITY	YEAR		CRITERIA FOR SUBSTANTIAL CONTRIBUTION						DNSH CRITERIA («DO NOT CAUSE SIGNIFICANT HARM»)							QUOTA OF RETURNS ALIGNED (A.1.) OR ELIGIBLE (A.2.) TO THE TAXONOMY, 2023	AUTHORISING ACTIVITY CATEGORY	CATEGORY OF TRANSITION ACTIVITY
		CODE	RETURNS	QUOTA OF RETURNS, 2024	CLIMATE CHANGE MITIGATION	ADAPTATION TO CLIMATE CHANGE	WATER	POLLUTION	CIRCULAR ECONOMY	BIODIVERSITY	CLIMATE CHANGE MITIGATION	ADAPTATION TO CLIMATE CHANGE	WATER	POLLUTION	CIRCULAR ECONOMY	BIODIVERSITY			
A. ACTIVITIES ELIGIBLE TO THE TAXONOMY																			
A.1 Eco-sustainable activities (aligned to the taxonomy)																			
OpEx from eco-sustainable activities (aligned to the taxonomy) (A.1)		0	0%														0%		
	Authorising	0	0%														0%	A	
	Transition	0	0%														0%	T	
A.2 Activities eligible to the taxonomy but not eco-sustainable (activities not aligned to the taxonomy)																			
7.1 Construction of new buildings		CCM 7.1	31	0,4%	AM; N/AM	AM; N/AM	AM; N/AM	AM; N/AM	AM; N/AM	AM; N/AM	AM; N/AM	AM; N/AM	AM; N/AM	AM; N/AM	AM; N/AM	AM; N/AM			
	7.3 Installation, maintenance and repair of energy saving devices	CCM 7.3	39	0,5%	AM	AM	AM	AM	AM	AM	AM	AM	AM	AM	AM	AM	15,8%		
	7.6 Installation, maintenance and repair of technologies for renewable energy	CCM 7.6	146	1,9%	AM	AM	AM	AM	AM	AM	AM	AM	AM	AM	AM	AM	0%		
OpEx from activities eligible to the taxonomy but not eco-sustainable (activities not aligned to the taxonomy) (A.2)			216	2,8%													15,8%		
A.OpEx from activities not eligible to the taxonomy (A.1+A.2)			216	2,8%													15,8%		
B. ACTIVITIES NOT ELIGIBLE TO THE TAXONOMY																			
OpEx from activities not eligible to the taxonomy		7,420	97,2%	Quota of total operating expenses eligible and aligned						Taxonomy-aligned per objective						Taxonomy-eligible per objective			
	TOTAL (A + B)	7,635	100%															2,8 %	
																		— %	
																		— %	
																		— %	
																		— %	
																		— %	
																		— %	
																		— %	

Model 1
Activities linked to nuclear and fossil gases⁶

ACTIVITIES LINKED TO NUCLEAR ENERGY		
1	The company carries out, finances or is exposed to research, development, the demonstration and the realisation of innovative plants for the generation of electricity producing energy originating from nuclear processes with a minimal quantity of waste in the combustible cycle.	No
2	The company carries out, finances or is exposed to the safe construction and exercise of new nuclear plants for the generation of electricity or process heat, also for remote heating or industrial processes such as the production of hydrogen, and improvements to their safety, with the assistance of the best technologies available.	No
3	The company carries out, finances or is exposed to the safe exercise of existing nuclear plants which generate electricity or process heat, also for remote heating or industrial processes such as the production of hydrogen for nuclear energy, and improvements to their safety	No
ACTIVITIES LINKED TO FOSSIL GASES		
4	The company carries out, finances or is exposed to the construction or management of plants for the production of electricity which use gaseous fossil fuels.	No
5	The company carries out, finances or is exposed to the construction, refurbishment and management of plants for the combined heat/cold generation of electricity which use gaseous fossil fuels.	No
6	The company carries out, finances or is exposed to the construction, refurbishment and management of heat generating plants producing heat/cold using gaseous fossil fuels.	No

⁶ Delegated Regulation (EU) 2022_1214

ESRS E1 - CLIMATE CHANGE

ESRS E1-1 Transition plan for mitigating climate change

MARR is involved in a process of continuous improvement of its performance for safeguarding and respecting the environment. The role of market leader imposes a sense of responsibility which is translated into concrete actions aimed at protecting the environment, including: a commitment to reduce the impact of logistics, favour the best possible management of packaging and food excesses and engaging and stimulating the customers, suppliers, employees and collaborators to conduct themselves properly.

MARR has obtained the **certification** of the Environmental Management System according to standard **ISO 14001**.

The Group monitors the Scope 1, 2 and 3 emissions, with the aim of collecting accurate data and defining a complete overview of the current situation. On the basis of these analyses, the Group will assess how to approach the definition of a transition plan, taking into account the emissions of greenhouse gases (GHG) and the relative impacts.

E1-SBM-3 Relevant impacts, risks and opportunities and their interaction with strategy and the corporate model

In the first year of reporting in compliance with CSRD, the Group began a process aimed at identifying, monitoring and assessing risks and opportunities linked to climate change. In line with this process, the Group will assess the possibility of conducting a resilience and scenario analysis in order to verify the solidity of the strategy and the business model of the Group when dealing with climate change.

ESRS E1-2 Policies regarding the mitigation of climate change and adaptation to them

The Group is aware of the importance of the challenges connected to climate change and, for this reason, it will assess the possibility of developing a structured policy in order to deal with these topics. In the meantime, it has already adopted targeted actions in order to achieve specific objectives, with particular focus on increasing the efficiency of logistics and the use of renewable energy, in the framework of mitigating and adapting to climate change.

ESRS E1-3 Actions and resources regarding the policies concerning climate change

On the basis of the results of the impact, risk and opportunities assessments, MARR has adopted a series of targeted actions in order to deal with the challenges linked to climate change, focusing mainly on its mitigation. These initiatives have been developed in order to reduce the environmental impact of its own operations and to ensure the greater resilience to the effects of climate change, at the same time encouraging sustainable practices along the value chain.

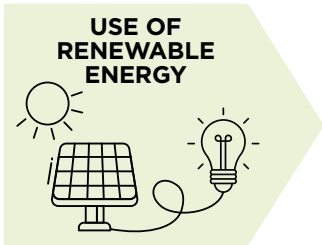
The Group concentrates its investments and its initiatives on three main areas of intervention, in other words carbonisation levers: the use of renewable energy, increasing the efficiency of logistics and sustainable mobility and the gradual substitution of processes (digitalisation).

MARR's activity, based on agrifood logistics at controlled temperature, has always been oriented towards the maximum performance and ensuring quality for its

customers. This implies a significant energy requirement, especially during the summer months, in order to power its refrigeration systems, which keep the warehouses at the right temperature. This is why the topics concerning improving energy efficiency, and in particular the use of renewable energy, represent a significant aspect in terms of enabling the Group to generate a positive impact on the measures for combating and mitigating the effects of climate change and also to achieve economics in management. At the same time, the management of logistics, which includes the planning, implementation and control of the flow and storage of products, is a fundamental element for MARR. In particular, the efficient management of transport and the fleet of vehicles plays a strategic role in the business of the Group. MARR has always assessed the best solutions and investments in this context, with the aim of optimising operations and at the same time reducing the economic and environmental impact.



The following is a brief description of the actions being undertaken in terms of climate change, which are subdivided by their main decarbonisation levers. In addition to these initiatives, the Group is also involved in awareness campaigns aimed at the employees and collaborators of the MARR Group concerning the topics regarding climate change.



- MARR has envisaged an increase in the use of renewable energy through the installation of photovoltaic panels on the newly constructed facilities and on the existing ones that have been deemed suitable. This represents one of the actions undertaken to reduce the environmental impact. Photovoltaic panels enable the production of clean energy directly on site, reducing the dependence on traditional energy sources and reducing CO₂ emissions.
- Acquisition of guarantees of origin for electricity acquired from the network from renewable sources.



- MARR is actively pursuing the transition towards a fleet of vehicles with low environmental impact, directly involving its transporters in this process. The objective is to build up an increasingly sustainable fleet, integrating vehicles powered by liquified natural gas (LNG) and compressed natural gas (CNG), and also vehicles that are in compliance with euro 6 standards, which guarantee more ecological performance compared to preceding models. These vehicles significantly reduce the emissions of CO₂, contributing towards limiting atmospheric pollution and respecting the environmental sustainability objectives.
- Definition and analysis of the logistical KPI to monitor the effectiveness and efficiency of the transport service, such as kg per delivery and kg per journey for example.
- Use of a quota of HVO biofuel in the fleet, thanks to a circular economy project started by Chef Express in collaboration with multiutility Hera Group for the production of biofuel from used vegetable oils produced by Chef Express sales outlets. These are then transformed into biofuel which will be used by some of the transport vehicles used by MARR for deliveries to its customers.
- Purchase of fuel using DKV cards, which enables the active support of projects for climate protection, thanks to the collaboration with myclimate Germany. Each transaction carried out using these cards contributes towards financing initiatives for compensating carbon emissions deriving from fuel consumption (tank-to-wheel).


GRADUAL
SUBSTITUTION
OF PROCESSES
(DIGITALISATION)



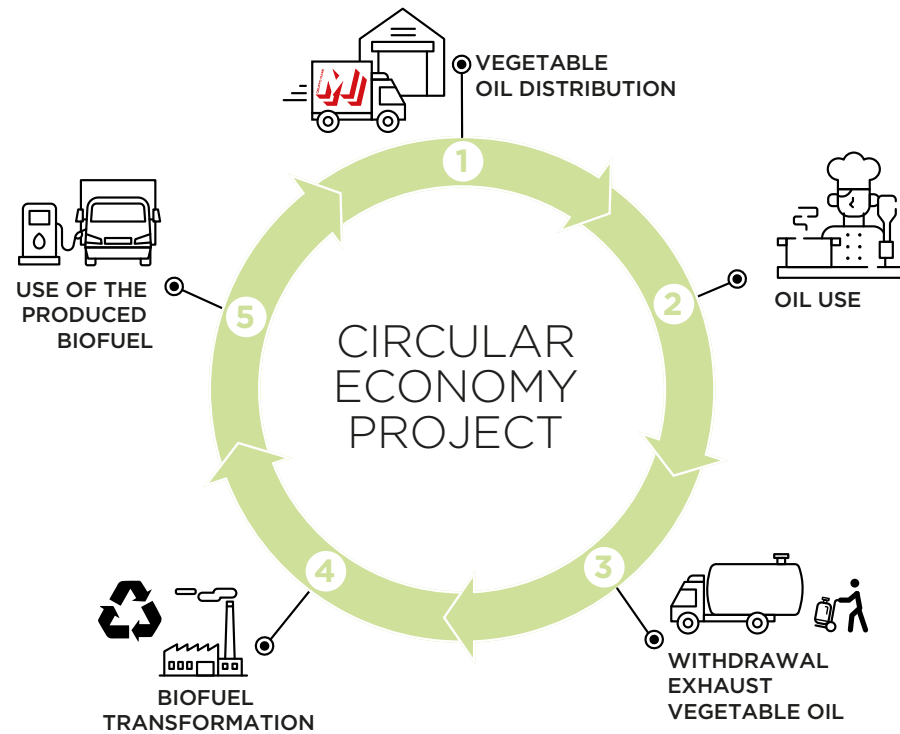
- The Group has begun the progressive reduction of paper in the documents accompanying the goods dispatched, adopting digital solutions such as the X DRIVE app integrated with the Roots Tracking system (a system for monitoring vehicles from their departure from the distribution units to delivery). This application is installed on the drivers' devices and enables the dematerialisation of the transport documents (DDT), supporting the delivery process, X DRIVE allows digital signature, making the entire process completely computerised without the need to print paper documents.

For MARR, the implementation of the actions adopted in terms of climate change depends largely on the availability of adequate financial resources. Access to loans under favourable conditions is fundamental, for example, in undertaking key interventions in the levers for using renewable energy and sustainable mobility.

See section **MDR-A** on page 132 for more details on the actions.

ESRS TOPIC	DECARBONISATION LEVERS	SPECIFIC ACTION
 ESRS E1 CLIMATE CHANGE	Use of renewable energy	Use of energy from renewable sources through installation of photovoltaic panels Use of electricity originating from renewable sources through the acquisition of guarantees of origin
	Logistics efficiency and sustainable mobility	Transition towards vehicles with low environmental impact engaging the transporters Definition and monitoring of logistical KPI and increasing the efficiency of transport Use of a quota of HVO biofuel in some of the vehicles in the company fleet Purchase of fuel using DKV cards supporting climate protection projects
	Gradual substitution of processes (digitalisation)	Progressive reduction of the paper used for documents accompanying the goods dispatched through the adoption of digital solutions

Circular economy project started by Chef Express in collaboration with the multiutility Hera Group to use biofuel produced from exhaust vegetable oil




In addition to the actions described above, linked to specific objectives for 2024, there are further initiatives demonstrating MARR's focus on increasing the efficiency of logistics, through the adoption of advanced solutions in order to optimise the management of transport and enhance operating efficiency. In this context, the Group has adopted integrated systems for the scheduling and monitoring of journeys, with a five-year plan which envisaged the rollout of central procurement (reordering) and route tracking (deliveries) systems at all of the operating units.


A central element of this strategy was the implementation of the **Transport Management System** (TMS), a system of scheduling journeys, in other words a routing software structured in a manner that defines the optimal "delivery route" for each vehicle. In particular, the TMS enables the processing of a large number of orders quickly, enabling the cut-off time of taking orders to be extended and thus improving service to the end Customer.

ADVANTAGES OF Transport Management System


Routes planning system




Minimising the number of vehicles used




Minimising the distance in terms of km travelled




Minimising journey times



Selecting the vehicle with the payload commensurate to the load and the route



Optimising the level of filling of each vehicle (compatibly with the limits imposed by the traffic code) so that they travel fully loaded



Satisfying the specific requests of each Client


Similarly, the **Warehouse Management System** is also of fundamental importance, which optimises the activities of all of the resources present in the warehouse: goods, human and vehicles, from product tracking, identifying the nest position for storage, to picking functions, by way of controlling supplies and the automation of the receipt of goods, to the management of dispatches and tracing couriers.

Lastly, the investment plan for 2023-2026 envisages the redesign of the logistical activities in terms of stocking, handling and picking, the reduction of the use of external depots for storing goods and increasing the efficiency of the transport activities.

In recent years, MARR has also focused its efforts in the context of increasing energy efficiency, implementing a

series of targeted actions in order to optimise consumption levels and reduce the environmental impact. A system of constant monitoring is envisaged, as scheduled maintenance plans for the refrigeration plants, in order to guarantee the proper maintenance of the cold chain and prevent any malfunctions that could imply an increase in energy consumption levels. At the same time, new refrigeration plants have been realised and those already in use have undergone revamping. Privileging more performant technologies which ensure better performance eat the same consumption levels. The Group has also adopted systems for monitoring any overvoltage in the electricity network, thereby reducing energy wastage. These interventions reflect the concrete commitment of the company in pursuing the goal of increased energy sustainability, optimising its processes and reducing the long-term environmental impact.


ESRS E1-4 Climate change mitigation objectives and adapting to them


ESRS TOPIC	OBJECTIVE	TARGET	BASELINE	BASE VALUE	STATE OF PROGRESS
 ESRS E1 CLIMATE CHANGE	Installation and activation of photovoltaic panels on the newly constructed facilities and on the existing ones deemed suitable	100% of the newly constructed facilities	2023	0% of the newly constructed facilities	100% of the newly constructed facilities: activation of the photovoltaic system installed at the MARR Lombardy facility <div><div>100%</div></div>
		100% of the existing facilities deemed suitable		17% of the existing facilities deemed suitable: activation of the photovoltaic system installed at the Management Head Office in Santarcangelo di Romagna	33% of the existing facilities deemed suitable: activation of the photovoltaic systems installed at the Management Head Office and at the MARR Piacenza facility <div><div>33%</div></div>
	Increase in the quota of electricity acquired from the network originating from renewable sources in order to zero the scope 2 emissions	+ 20% annually	2024	0%	0%
	Reduction of emissions through the use of vehicles with a low environmental impact (LNG-CNG-euro 6)	+ 5 % of vehicles with a low environmental impact out of the total fleet	2024	0%	0%
	Improvement of the logistical KPI kg/km	2 % increase	2024	0%	0%
	Use of fuels which envisage forms of compensation in order to attenuate the impact generated by the operations of the MARR Group	Purchase of 30,000 l using DKV cards	2023	6%	44% <div><div>44%</div></div>
	Saving of significant quantities of paper thanks to dematerialisation	200 tons of paper saved	2024	0%	36% <div><div>36%</div></div>
	Increasing the awareness of the employees and collaborators of the MARR Group with regard to topics concerning climate change	5 awareness campaigns	2024	0%	0%


To pursue the long-term objective of reducing the environmental impact and ensuring an adequate monitoring of the effectiveness of its actions, MARR has set specific objectives, with the intent of adequately dealing with the impact connected to climate change. In particular, the objectives set by MARR are concentrated, in line with the actions undertaken, on increasing the efficiency of logistics, sustainable mobility and the use and acquisition from the network of energy produced from renewable sources. See section **MDR-T** on page 134 for more details on the objectives set by MARR.

Being aware of the importance of the challenges linked to climate change, MARR believes it necessary to accurately quantify its own inventory of greenhouse gas (GHG) emissions in order to be able to plan out a structured strategy. The Group will assess the possibility of defining measurable targets for the reduction of greenhouse gas (GHG) emissions, with the objective of consolidating and expanding its commitment to sustainability and combating climate change. In the meantime, MARR is monitoring the progress of its objectives and the effectiveness of the action undertaken through the quantitative indicators envisaged in the ESRS “sector agnostic” Standards E1-5 and E1-6, described below.

ESRS E1-5 Energy consumption and energy mix⁷

 ENERGY CONSUMPTION (MWh)	YEAR 2024
38. a) Consumption of carbon-based fuels and carbon products	-
38. b) Consumption crude oil fuels and crude oil products	7,051
38. c) Consumption of natural gas fuels	1,765
38. d) Consumption of fuels from other non-renewable sources	-
38. e) Consumption of electricity, heat, vapour and colling from fossil sources, purchased or procured	70,674
37. a) Total consumption of energy from fossil sources	79,490
RA 34. Quota of fossil sources of the total energy consumption	98.52%
37. b) Consumption from nuclear sources	-
RA 34. Quota of nuclear sources of the total energy consumption	-
37. c) i. Consumption of fuels from renewable sources, including the biomass (also including industrial and waste of organic origin, biogas, renewable hydrogen, etc.)	-
37. c) ii. Consumption of electricity, heat, vapour and cooling from renewable sources, purchased or procured	-
37. c) iii. Consumption of self-produced renewable energy without recourse to fuels	1,191
37. c) Total consumption of energy from renewable sources	1,191
RA 34. Quota of renewable sources of the total energy consumption	1.48%
37. Total energy consumption	80,681

 PRODUCTION OF ENERGY (MWh)	VALUE
39. Production of energy from non-renewable sources	0
39. Production of energy from renewable sources	1,228
Total production of energy from non-renewable and renewable sources	1,228

 ENERGY INTENSITY (MWh/€)	VALUE
40. Total energy consumption of activities in sectors with a high climatic impact with respect to the net revenues from these activities	0.00004
41. Total energy consumption of activities in sectors with a high climatic impact	80,681
Net revenues (in the financial statements)	2,048,503,090

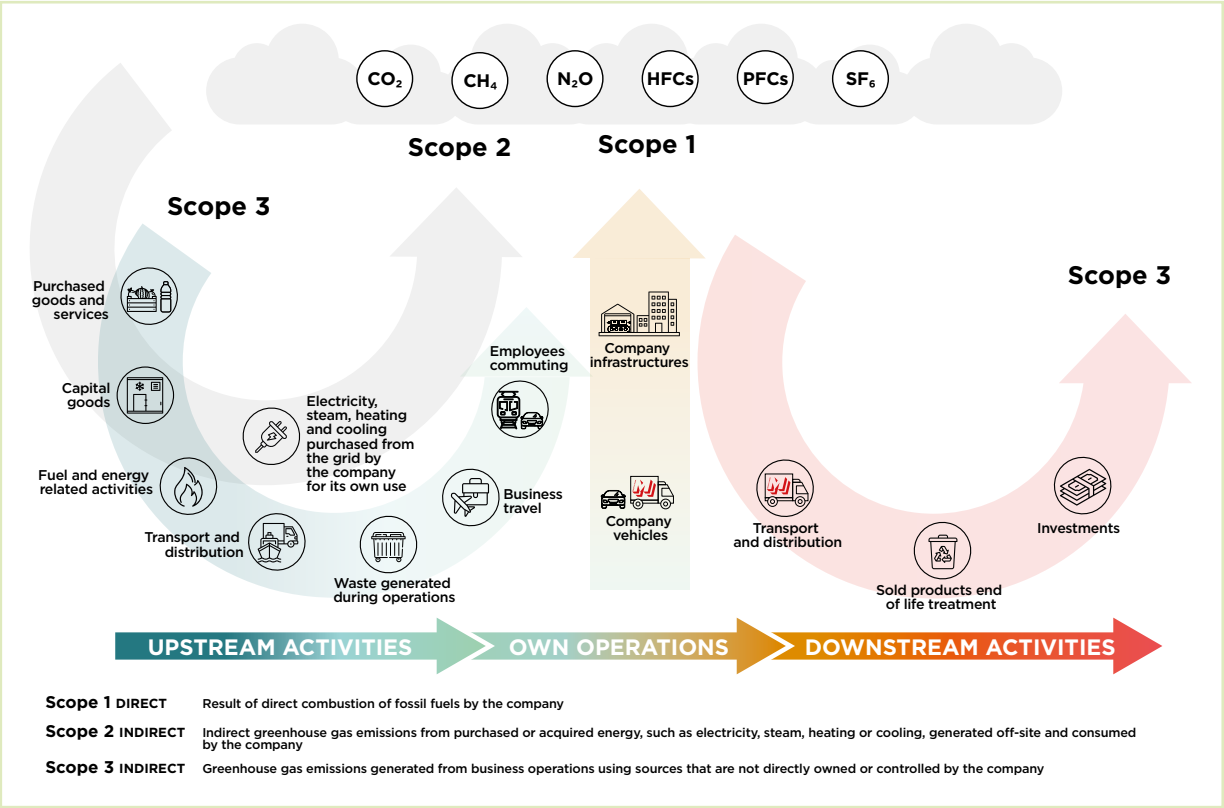
For the revenues indicated above, which are also subject to reporting in the Group consolidated financial statements, see the relative section in the 2024 Annual Report. The Group, which operates in the sector of non-specialist wholesale trading (code 46.39), belongs to a sector classified by the CSRD as having a high climatic impact.

ESRS E1-6 Gross emissions of GHG in scopes 1, 2 and 3 and total GHG emissions

The calculation of the information contained in the table below is based on the principles of the *Corporate Accounting and Reporting Standard* and *Corporate Value Chain Accounting and Reporting Standard* of the Greenhouse Gas Protocol. Emission factors from the following sources are used in the calculation:

- For Scope 1 and 2: DEFRA 2024 and AIB 2023;
- For Scope 3: DEFRA 2024, EEIO EU 2022 and Ecoinvent v.3.11.

⁷ All of the information contained in the tables regarding indicator E1-5 is collected directly from the bills and consumption registers at the individual head offices, with accurate tracking of the various categories of energy used. Each type of energy is booked in the accounts separately and, if necessary, the DEFRA 2024 conversion factors have been applied to uniform the figures to the measurement unit required by the CSRD, which is MWh.



Specifically, the following calculation methods and assumptions were taken into consideration for the scope 3 GHG emissions:

- Category 1 – Assets and services procured: The reporting of Category 1 emissions was carried out using the Average-based and Spend-based methods, according to the availability of data- The products were aggregated in homogeneous sub-systems in order to apply the most appropriate emission factor. For the assets with figures in weight and specific emission factors, the Average-based method was preferred, which considers the weight of the product and relative emission factors mainly deriving from LCA, EPD and the Ecoinvent database. In the absence of this data, the Spend-based method was used, calculating the emissions on the basis of the expense incurred to procure the asset. For Services, the calculation was done entirely using the Spend-based method, using the items of cost incurred during the reference period for each company in the Group.
- Category 2 – Instrumental assets: For the quantification of Category 2 assets, the increases for the capital assets of the Group were acquired, subdivided by category. The relative amounts were multiplied by specific emission factors.
- Category 3 – Activities linked to fuels and energy: The basis for the quantification of Category 3 is the consolidated Group consumption (fuels and electricity deriving from Scope 1 and Scope 2). The quantitative inputs were multiplied by specific emission factors which take into account the extraction, transport, distribution and eventual network losses (in the case of electricity) of the energy provider considered.

- Category 4 – Upstream transport and distribution: In order to calculate the Category 4 emissions, the following two methods were used: Distance-based and Spend-based. Internal and external transport and transfers were taken into consideration, including incoming transport and re-billing and distribution of products sold to the Group. In the event of data being unavailable, the information from single routes and weight of goods were collected for the distance-based calculation, and in the event of these being unavailable, the value in euro associated to transport was used for the Spend-based approach, characterised by type of transport.
- Category 5 – Waste generated during the course of operations: To quantify the Category 5 emissions of the Group, the type and quantity of waste produced by the Group and the methods of disposal envisaged were taken into consideration, according to the Waste-type-specific method. To quantify the emissions of waste transported, a one-off distance of 50 km was conservatively considered, given that there is no accurate data regarding the distance involved in transporting waste.
- Category 6 – Business travel: To calculate the Category 6 emissions of the Group, the expenses of the employees for business travel expenses, reimbursement and distance travelled were used, and the Spend-based method then applied.
- Category 7 – Employee commuting: For Category 7, the residence details of the employees, their place of work, method of transport and number of days working in attendance were collected. This data was then used to obtain the distance of their home-work commute and calculate the annual emissions.

- Category 12 - End-of-life treatment of the products sold: To quantify the Category 13 emissions, only those associated to the disposal of packaging were taken into consideration. The emissions were then calculated, taking into consideration the different types of materials constituting the packaging (cardboard, paper. Plastic), the methods of disposal currently in use for the materials (% recycled, % incinerated, % disposed of) and the specific emission factors on the basis of the constituent material and destination of the waste.
- Category 15 – Investments: In calculating the Category 15 emissions, the revenues from the individual partner companies were multiplied by the appropriate emission factor, representative of the reference economic sector.

Specifically, for categories 1, 4 and 12 of GHG emissions in scope 3, it was necessary to make estimates and assumptions, in which there is a medium degree of uncertainty deriving mainly from the emission factors used for the quantification of Category 1 and the activity data used for Categories 4 and 12. There is a low degree of uncertainty for the remaining categories.

Although the scope 3 GHG emissions of a biogenic nature are not significant with respect to the total, they were calculated separately and are excluded from the following table.

	BASELINE		TARGETS	
	2024	2025	2030	2050
SCOPE 1 GHG EMISSIONS (tCO ₂ eq)				
48. a) Gross scope 1 GHG emissions	15,188	-	-	-
48. b) Percentage of scope 1 GHG emissions covered by regulatory systems for exchanging emission quotas	-	-	-	-
SCOPE 2 GHG EMISSIONS (tCO ₂ eq)				
49. a) Gross scope 2 location-based GHG emissions	30,471	-	-	-
49. b) Gross scope 2 market-based GHG emissions	35,380	-	-	-
SIGNIFICANT SCOPE 3 GHG EMISSIONS (tCO ₂ eq)				
51. Gross total indirect GHG emissions (Scope 3)	2,182,968	-	-	-
Assets and services purchased	2,101,319	-	-	-
Instrumental assets	8,420	-	-	-
Activities linked to fuels and energy (not included in scope 1 or scope 2)	4,017	-	-	-
Upstream transport and distribution	66,072	-	-	-
Waste generated during the course of operations	40	-	-	-
Business travel	329	-	-	-
Employee commuting	2,213	-	-	-
Upstream leasing activities	NA	-	-	-
Downstream transport	NA	-	-	-
Transformation of products sold	NA	-	-	-
Use of products sold	NA	-	-	-
End-of-life treatment of products sold	3	-	-	-
Downstream leasing activities	N/A	-	-	-
Franchising	N/A	-	-	-
Investments	556	-	-	-
TOTAL GHG EMISSIONS (tCO ₂ eq)				
52. a) Total GHG emissions (position-based)	2,228,627	-	-	-
52. b) Total GHG emissions (market-based)	2,233,536	-	-	-

INTENSITY OF GHG WITH RESPECT TO NET REVENUES (tCO ₂ eq/€)		VALUE
53. Total GHG emissions (position-based) with respect to the net revenues		0.001088
53. Total GHG emissions (market-based) with respect to the net revenues		0.001090
CONNECTION TO THE FINANCIAL DISCLOSURE (tCO ₂ eq/€)		
RA 55. Net revenues		2,048,503,090


See the relative section in the 2024 Annual Report for the above revenues that are also subject to reporting in the financial statements of the Group.

ESRS E2 – POLLUTION

ESRS E2-1 Pollution policies

MARR recognises the importance of managing the impacts deriving from air, water and soil pollution, caused by the release of pollutant substances in the activities of the actors along the value chain. Considering the fact that these topics were classified as relevant for the first time this year, the Group will assess the possibility of adopting specific policies in order to manage them in a structured manner once the peculiarities of their impact have been better understood.

ESRS E2-2 Actions and resources regarding pollution

ESRS TOPIC	ACTION
 ESRS E2 POLLUTION	Identification of environmental criteria to supplement the economic and financial ones in the supplier assessment process

To deal with the impacts caused by pollution, MARR decided some time ago to expand the process of supplier selection to include specific environmental criteria- This integration enables a pathway of prevention and mitigation of the negative effects that the value chain of the Group may have on the environment to be followed. MARR thus encourages its suppliers to operate according to high environmental standards, thereby contributing towards the reduction of pollution and favouring a more sustainable business model. See the section on **MDR-A** on page 132 for more details regarding the action undertaken.

ESRS E2-3 Objectives regarding pollution


Being aware of the importance of monitoring the effectiveness of the actions implemented, the Group will assess the possibility of setting specific targets to contain and progressively reduce the emission of pollutant agents impacting the air, water and soil along the supply chain.

ESRS E3 - WATER AND MARINE RESOURCES

ESRS E3-1 Policies regarding water and marine resources

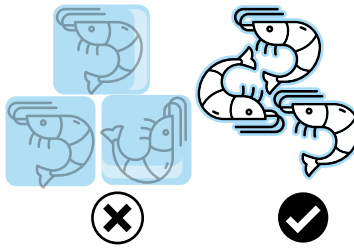
The aspects regarding the management of the impacts linked to water and marine resources along the value chain are currently dealt with in the Code of Supplier Conduct, but the Group does not have any specific policies in this regard. Being aware of the direct consequences of the activities upstream of the value chain on marine resources, MARR has undertaken to assess in the implementation of formalised policies in this regard in the future. Such policies will specifically regard the suppliers, with the aim of encouraging the adoption of practices favouring a more efficient use of water resources.

ESRS E3-2 Actions and resources connected to water and marine resources


ESRS TOPIC	ACTION
 ESRS E3 WATER AND MARINE RESOURCES	<p>Purchase of seafood products with the minimum percentage of glazing technically necessary for protection</p> <p>Identification of environmental criteria to supplement the economic and financial ones in the supplier assessment process</p>

Being aware of the relevant negative impacts deriving from the activities along the value chain, the Group recognises the importance of adopting concrete action to mitigate them. In particular, considering the fact that seafood products represent a significant part of its commercial portfolio, since 2015, MARR has focused its efforts on reducing the impacts linked to the **process of glazing⁸ seafood products**. A supply process has been implemented for these products whereby, in the event of glazing, suppliers are required to apply only the minimum percentage necessary to ensure that the product is protected during transport and storage.

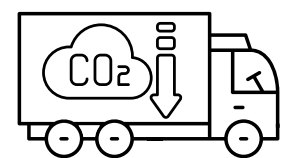
Water use reduction



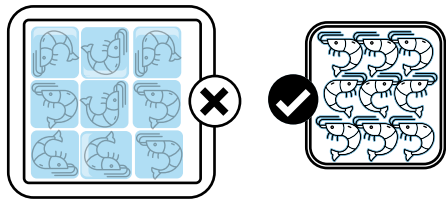
Energy use reduction




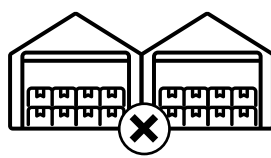
Transport emissions reduction



Use of packaging material reduction



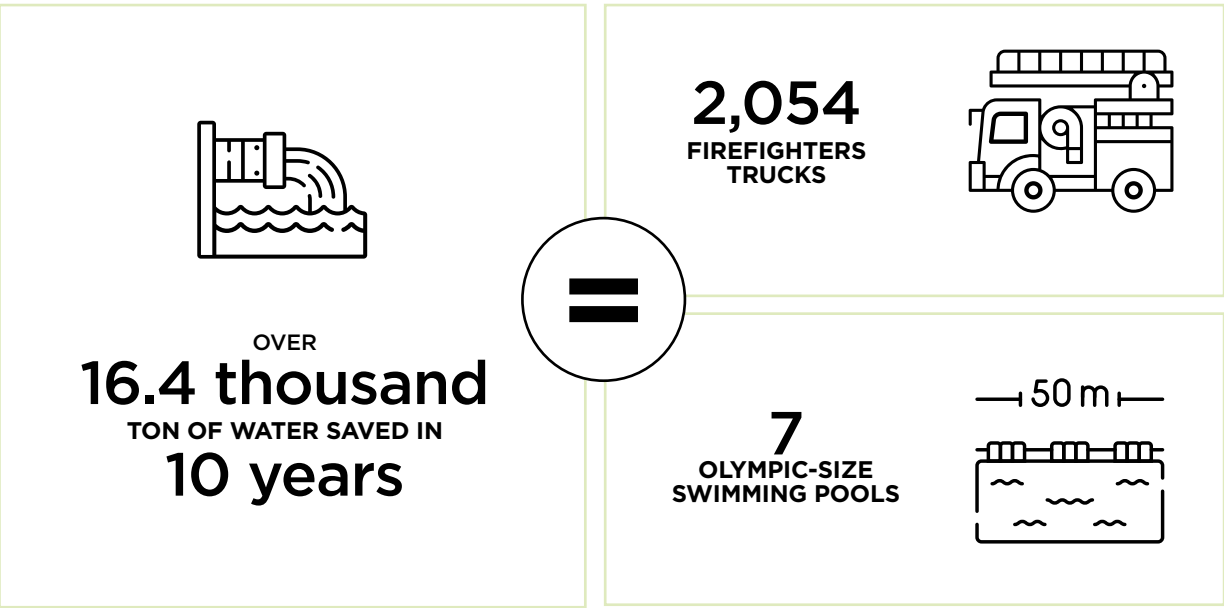
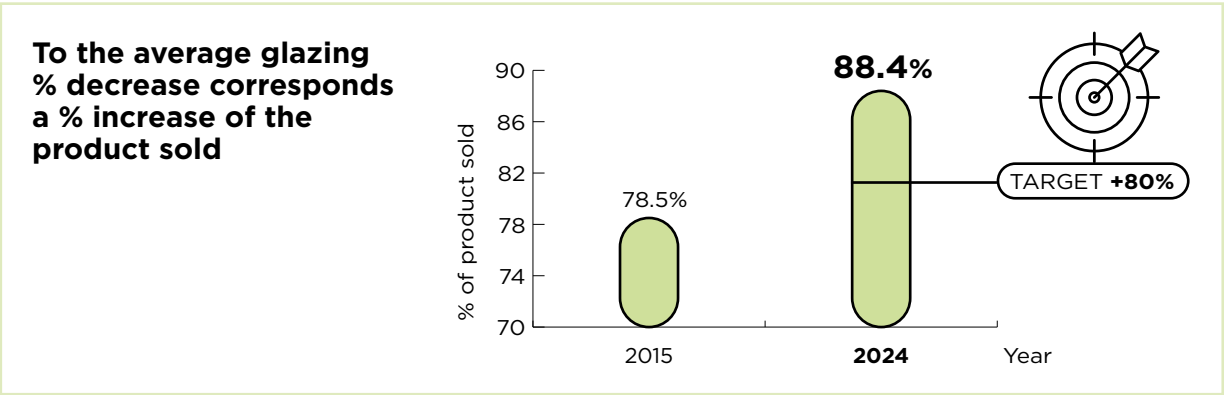
Storage space reduction



Advantages of seafood sale having the minimum technically necessary glazing layer




⁸ The glazing of frozen of deep-frozen seafood products is a preservation technology used to protect these foodstuffs with a surface layer of ice obtained from drinking water.

This action which has bene undertaken by the Group, involves a dual benefit: on one hand, it enables the average percentage of product for each single reference to be increased, and on the other, it contributes towards the Group objective of reducing water consumption, as it reduces on average the use of ice as a protective layer. In 2024, the percentage of product sold reached 88.4%, the result of a constant reduction in the average percentage of glazing. This commitment dates back to 2015, when the percentage of product sold amounted to 78.5%, and has enabled more than 16.4 thousand tons of water to be saved in 10 years.



In the absence of structured policies, no specific action has yet been implemented in order to deal with the negative impacts deriving from the other upstream sectors or areas using large amounts of water. See the section on **MDR-A** on page 132 for more details on the action undertaken.

ESRS E3-3 Objectives concerning water and marine resources

ESRS TOPIC	OBJECTIVE	TARGET	BASELINE	BASE VALUE	STATE OF PROGRESS
 ESRS E3 WATER AND MARINE RESOURCES	Maintain a high percentage of product sold for seafood products with glazing	% of product sold/ total > 80 %	2015	Percentage of product sold excluding glazing: 78.5 %	100 % Percentage of product sold excluding glazing 88.4% 
	Optimising the use of water resources, encouraging its recovery in the supply chain	Preparation and distribution of a suppliers code of conduct	2023	0%	100 % Available on the MARR website 

On a voluntary basis, the Group has set the objective of maintaining high percentages of product sold for seafood products with glazing. In particular, MARR intends to ensure a high average percentage of product for each single reference, at the same time enabling the reduction of the quantity of ice used as a covering and protective layer for each single product that requires glazing. This target contributes towards the reduction of the quantity of water used by the MARR suppliers. The objective, which is not differentiated on the basis of the presence of supply activities requiring a large amount of water usage, responds to a specific target of 80% in the long-term for seafood products with glazing.

Being aware of the negative effect deriving from the impoverishment of marine resources caused by fishing, the

company has undertaken various initiatives in order to mitigate this impact. For more details, see the reference paragraphs E4-3 and E4-4 on pages 76 and 77. Furthermore, the Group is aware of the contribution of its own upstream activities in the use of water resources and has undertaken in future to explore the opportunity of setting specific targets in this regard.

To encourage sustainable practices in the upstream sectors with more impact on water resources, the Group has drawn up and published a **Supplier Code of Conduct** on its website during the reporting period, aimed at optimising the use of water resources and encouraging their recovery, among other things.

See the section on **MDR-T** on page 134 for more information regarding the targets set.



<https://www.marr.it/sustainability/Responsible-sourcing>

ESRS E4 - PROTECTION OF BIODIVERSITY AND ECOSYSTEMS

ESRS E4-1 Transition plan and the consideration of biodiversity and ecosystems in the business structure and model

The Group is aware of the direct links with impacts and risks concerning biodiversity, in consideration of the nature of its business. The main challenges arise upstream of the value chain, where the Group operates in the fishing and farming sectors, which are closely linked to environmental matters and risks to ecosystems. Various initiatives are currently being undertaken to mitigate these risks and are described in depth in this chapter, although not formally structured in a transition plan.

E4-SBM-3 Relevant impacts, risks and opportunities and their interaction with the strategy and corporate model

As a result of the double relevance analysis, no relevant impacts, risks and opportunities correlated to the own operations of the Group have currently emerged, given that these sites are not located within or in the vicinity of protected areas or areas that are of high value in terms of biodiversity or species under threat. All of the relevant impacts that emerged arise along the value chain, where the activities using raw materials and the procurement, transformation and distribution of these products may encourage non-sustainable practices. Specifically, as regards soil degradation, the MARR Group has identified one effective negative impact which regards the contribution towards deforestation linked to the marketing and sale of products under the scope of application of Regulation (EU) 2023/1115 (EUDR), such as beef products, cocoa, coffee, palm oil and others. The assessment of this impact


is particularly relevant, given that the nature and origin of the products involved has a direct influence over the risk of contributing towards deforestation, requiring careful and transparent management in order to ensure compliance with the dispositions of the regulation and encourage sustainable procurement practices. Furthermore, one potential negative impact regarding the impoverishment of marine resources has also been identified.

Apart from the relevant opportunities that emerged linked to the adoption of policies focused on biodiversity and encouraging an increasingly diversified range of products, MARR has not yet identified specific measures for mitigating the risks to biodiversity, recalled in other European regulations and required by the CSRD, given that such measures are not applicable to the Group's business activities and model.

ESRS E4-2 Policies regarding biodiversity and ecosystems

The Group has adopted the *Policy for Quality, Safety, the Environment and Social Responsibility*, which sanctions the commitment to encourage concrete measures for protecting fishing resources along the supply chain- MARR markets a vast range of seafood products originating from various FAO zones, with potential implications on the impoverishment of marine resources, albeit limited, considering the scale of its activities with respect to other actors in the fishing sector. Furthermore, the company is aware of the risk linked to the reduced availability of products caused by the impacts on ecosystems and biodiversity due to possible partial shutdowns on the production line, difficulties in obtaining certain species and the cost of controlling the production line.

ESRS E4-3 Actions and resources regarding biodiversity and ecosystems

ESRS TOPIC	ACTION
 ESRS E4 PROTECTION OF BIODIVERSITY AND ECOSYSTEMS	<p>Setting up a management regulation for controlling the “Sustainable seafood production line”, encouraging ecologically and socially sustainable fishing, destined for non-EU suppliers, selected on the basis of the level of risk, and suppliers of brand products</p> <p>Identifying environmental criteria to supplement the economic and financial ones in the supplier evaluation process</p>




Being aware of the importance of protecting biodiversity and ecosystems, MARR has undertaken certain concrete actions aimed at integrating principles of environmental sustainability into its own operations and relations with suppliers, correlated to stated objectives. The Company has achieved a significant success in its marketing and sale of fresh and frozen seafood products, with procurement channels which involve suppliers operating in various countries worldwide, defining its own **set of management regulations for controlling the “sustainable seafood production line”**, which encourages ecologically and socially sustainable fishing. MARR entrusts independent third parties to perform periodical audits in compliance with its own regulations, involving **non-EU suppliers**, selected on the basis of the risk level, and the **suppliers of brand products** in order to verify not only compliance with the international guidelines aimed at ensuring human rights and employment, but also that the fishing practices implemented comply with the sustainability requirements.⁹

Environmental criteria have been identified and introduced to supplement the economic and financial ones in the supplier assessment process. This initiative encourages the diffusion of its own principles along the entire supply chain.

Such actions are testimony to an integrated approach to protecting biodiversity which combines innovation, responsibility and attention to the environmental and social dynamics. See the section on **MDR-A** on page 132 for more information on the action undertaken.

MARR does not currently use compensations for biodiversity in its plans of action and has not yet integrated local or indigenous know-how or nature-based solutions in its actions regarding biodiversity, given that neither of them are pertinent to the reality of the Group are not correlated to the IRO that emerged as material.

ESRS E4-4 Objectives regarding biodiversity and ecosystems

ESRS TOPIC	OBJECTIVE	TARGET	BASELINE	BASE VALUE	STATE OF PROGRESS
 ESRS E4 PROTECTION OF BIODIVERSITY AND ECOSYSTEMS	Encouraging a sustainable supply chain for seafood products	Minimum 10 Audit/ year on the respect of the MARR Regulation for sustainable fishing and aquaculture in countries of origin of non-EU suppliers, selected on the basis of the risk level, and suppliers of brand products	2017	Number of suppliers subjected to sustainable fishing/ aquaculture audits: 8	100 % Number of suppliers subjected to sustainable fishing/ aquaculture audits: 18 
	Encouraging the sustainable development of the fishing sector	Preparation and diffusion of a code of conduct for suppliers	2023	0%	100 % Made available on the MARR website 

Given that the impacts that emerged from the double relevance analysis as material are part of the value chain, even beyond Tier 1,¹⁰ the company does not currently have the data necessary to manage them directly. Being aware, however, of its negative material impact on the impoverishment of marine resources caused by illegal or unregulated fishing, the Group has been structured since 2017 to mitigate the effects by defining the above-mentioned objectives. Specifically, in order to ascertain the observance by the suppliers of the requirements of the supply agreements, including protecting marine resources, MARR has set the

objective of carrying out at least 10 **inspections annually of supplier facilities** upstream of the value chain, as defined in the MARR Regulations. These Regulations are aimed at controlling the “Sustainable seafood production line” and have been implemented voluntarily and subsequently certified. Focusing on limiting the damaging effects linked to procurement and production along the entire line, this objective is classified according to the framework of mitigation hierarchy under the denomination of prevention.

⁹ The **sustainability requirements** include the protection of marine resources, safeguarding water stocks and the exclusive use of authorised fleets or fishing boats not on the “blacklist” on the European Commission website.

¹⁰ Partners with which direct commercial relations are ongoing, including production facilities or production partners supplying the end product.

SUSTAINABLE FISHING AND AQUACULTURE



CONTROL PROCESS OF THE "SUSTAINABLE FISH SUPPLY CHAIN"



THE PURPOSES

- Promotion of the fishing sector sustainable development
- Contrast to illegal, undeclared and unregulated fishing
- Respect of criteria for better animal welfare conditions in aquaculture systems
- Human rights respect in the country of origin
- Supplying fish products capable of satisfying quality, safety and labelling requirements in compliance with the applicable laws and regulations

MARR makes available in its assortment MSC and ASC certified seafood products



MSC (Marine Stewardship Council) certified products are caught with a responsible and sustainable fishing method to guarantee healthy oceans and seafood products availability for future generations. They are sourced from fishing areas managed respecting the marine stock, habitat and ecosystems.



ASC (Aquaculture Stewardship Council) certified products are raised in a way that minimizes social and environmental impact of aquaculture.

To further encourage the sustainable development of the fishing sector, MARR's commitment last year towards expanding virtuous practices in the ESG framework to its value chain, through the preparation and publication of on its website of a Code of Conduct, was completed during the reporting year.

Given that they are not pertinent to MARR's reality and not applicable to the objectives defined annually, it must be pointed out that these objectives were not inspired by or aligned to international framework, regulations or strategies and no ecological thresholds have been adopted. See the section on **MDR-T** on page 134 for more information on the objectives set.



ESRS E5 - USE OF RESOURCES AND THE CIRCULAR ECONOMY

ESRS E5-1 Policies regarding the use of resources and the circular economy


As explained in the preceding paragraphs, MARR has adopted internally the *Policy for Quality, Safety, the Environment and Social Responsibility*, structured with the aim of pursuing a responsible business model in line with the regulatory standards.

In particular, as regards the use of resources and the circular economy, the policy deals with the topic of progressive reduction of the use of virgin resources for packaging material, prioritising the use of recycled or certified resources. This approach encourages the reduction of the environmental impact of the waste produced by the use of the products marketed and sold by the Group, which is generated mainly in the downstream phase of its value chain. At the same time, the policy encourages sustainable procurement and the use of renewable resources which, as regards packaging, contributes towards ensuring that the materials used for packaging have less impact during disposal as well as at a production level.

- Specifically, the policy has set the following objectives:
- Improving the differentiated collection of waste, the management of special waste and the subproducts of animal origin;
 - incentivising donations by eliminating the destruction of food products which represent an inconceivable waste of food, company and, indirectly, environmental resources;
 - reducing the quality of packaging, prioritising recycled and recyclable materials;
 - encouraging the use of certified cellulose packaging and materials, originating from sources managed responsibly.

See the section on **MDR-P** on page 130 for more details on the policy.

ESRS E5-2 Actions and resources regarding the use of resources and the circular economy

ESRS TOPIC	ACTION
 ESRS E5 USE OF RESOURCES AND THE CIRCULAR ECONOMY	Encouraging recycled and recyclable packaging for brand products, inserting specific requirements in the supply documentation
	Use of cardboard packaging for transport constituted 100% in weight by recycled or FSC certified material (if a type of service or greater hold is required)
	Use of 100% recyclable cardboard fish boxes as an alternative to expanded polystyrene boxes for seafood products
	Plan for the regeneration of the expanded polystyrene (ESP) in the boxes used for handling fresh seafood products

MARR has adopted a series of specific actions to deal with the impacts, risks and opportunities linked to the use of resources and the circular economy, focusing mainly on encouraging recycled and recyclable packaging for the packing of brand products and for the transport and delivery of goods. Through the supply documentation, MARR binds the producers to exclusively use secondary paper and cardboard **packaging** for the brand products, constituted **100% by recycled or FSC, PEFC** or equivalent certified material- The secondary cardboard packaging for use during transport and countermarked with the wording “MARR for the environment” is constituted 100% in weight

by recycled material. Those which due to the type of service and holding cannot be made 100% from recycled fibres are FSC certified and are countermarked with the relative logo. The packaging countermarked with the FSC logo are realised starting with raw materials originating from forests managed responsibly according to rigorous environmental, social and economic standards

Since early 2022, **packaging made of 100% recyclable cardboard** (FishBox) obtained from renewable raw materials have been made available for the delivery of **fresh seafood products**, as an alternative to the expanded polystyrene boxes.

SUSTAINABLE PACKAGING

Secondary packaging made of 100% recycled paper and cardboard or FSC, PEFC certified or equivalents for brand products and for goods transport and delivery



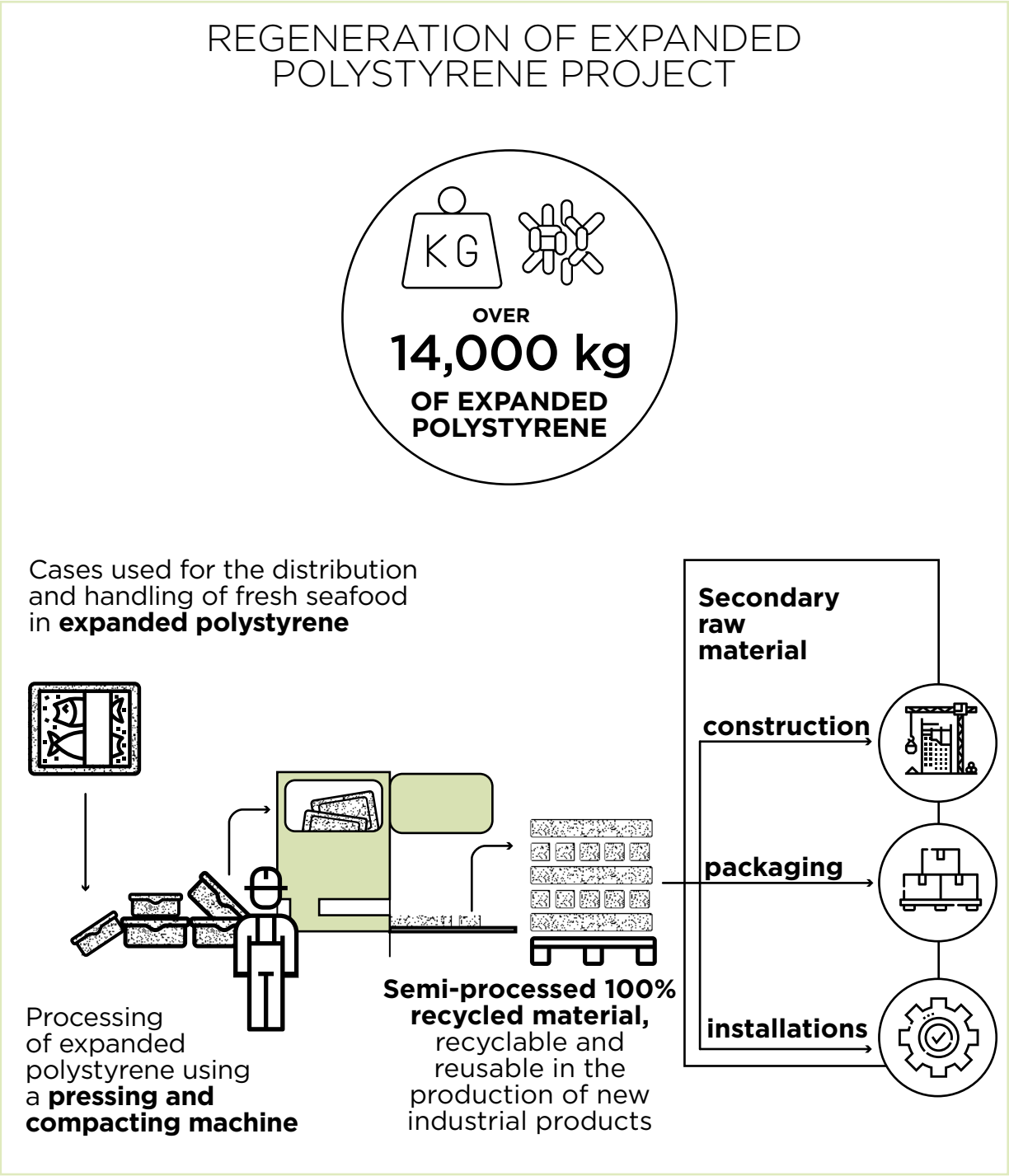
A new practical and sustainable box for fresh seafood

- 
100% RECYCLABLE WITH PAPER
- 
WATERPROOF
- 
SOURCED FROM RENEWABLE RAW MATERIALS
- 
EASIER TO STACK AND SPACE-SAVING



In order to incentivise circular economy models, MARR has also developed a project dedicated to the **regeneration of the expanded polystyrene** used in the boxes for the handling of fresh seafood products. Through an innovative system, the polystyrene is recovered and reinserted into the production cycle for the production of new articles, through an initial processing using a pressing and compacting machine. Before this is done, the material to be disposed of is selected, cleaned and dispatched for the drying process, necessary phases which enable the

insertion of the material into the compacting machine and result in a better quality end product. All of these operations enable a semi-processed to be obtained, which can then be reused for the production of insulators for civil and industrial constructions. The quantity of EPS recycled originating from MARR amounts to 99% of the material conferred and dispatched for recovery. The company transported 14,117 kg of polystyrene in 2024, with a total of 2 journeys covering 537.966 km.







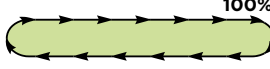
As regards the management of the impacts, risks and opportunities concerning downstream waste, MARR’s efforts are focused on the constant improvement of waste management, increasing the percentage of recovery, recycling or reuse thereof.

In line with that envisaged by Legislative Decree 116/2020, MARR provides clear and detailed information on the packaging used to facilitate its disposal, mainly using

materials that can be included in differentiated collection and then recovered. The MARR graph for the environment contained the minimum compulsory requirements suggested by CONAI (National Packaging Consortium) and some additional optional information to incentivise users towards differentiated collection and recycling.

See the section on **MDR-A** on page 132 for more details regarding these actions.

ESRS E5-3 Objectives regarding the use of resources and the circular economy

ESRS TOPIC	OBJECTIVE	TARGET	BASELINE	BASE VALUE	STATE OF PROGRESS
 ESRS E5 USE OF RESOURCES AND THE CIRCULAR ECONOMY	Reducing the impacts of packaging encouraging those with low environmental impact for brand products	100% secondary packaging in paper/ cardboard constituted 100% of recycled or FSC, PEFC or equivalent certified material for brand products	2020	> 50%	 100%
	Reducing the impacts of packaging for transport encouraging those with low environmental impact	100% of packaging for transport marked with the logo "MARR FOR THE ENVIRONMENT" realised 100% in weight by recycled or FSC mixed material	2020	100%	 100%
	Reducing the impacts of packaging for the transport of seafood products encouraging those with low environmental impact	Availability and use in all MARR Branches of Fis Boxes in 100% recyclable card-board for the delivery of fresh seafood products	2019	0%	Fish Boxes have been made available in 100% of the MARR branches marketing fresh seafood products since December 2024  100%
	Realisation of circular economy projects envisaging recycling and reuse	Annual recovery of 10,000 kg of expanded polystyrene	2021	0%	 100%

MARR intends to integrate the principles of the circular economy and sustainability into its processes. To this end, the Group has defined strategic objectives aiming to increase the rate of circular use of the materials, in favour of the circular design of the packaging used for the products handled and reducing the amount of packaging with a high environmental impact, as a result being classified under the categories of prevention and recycling in the hierarchy of waste.

The Group is implementing innovative solutions from this viewpoint, such as the aforementioned programme dedicated to the regeneration of expanded polystyrene (EPS) for example. This material, often considered to be non-recoverable waste, has been included in a virtuous cycle of the circular economy.

As regards identifying packaging and delivery solutions that can contribute towards reducing waste by the customers during the disposal phase, MARR has achieved the objective of making Fish Boxes available for use in the delivery of fresh seafood products in all of the MARR branches by the end of 2024. This alternative packaging to polystyrene is easier to dispose of and is also less cumbersome. For more details on this packaging, see *ESRS ES-2: Actions and resources regarding the use of resources and the circular economy*.

These voluntary initiatives are testimony to a concrete commitment towards the construction of a more responsible economic model aimed at future sustainability.

See the section on **MDR-T** on page 134 for more details on the targets set.





ESRS E5-4 Incoming flows of resources

MARR manages various incoming flows of resources, which include both the categories of goods marketed and sold and the packaging used for the handling and distribution of the products. The cardboard packaging includes boxes and containers used for packaging and transport, while the polystyrene packaging is mainly constituted by the containers used to preserve the freshness and quality of the fresh seafood products along the entire distribution chain, as is the case of the aforementioned innovative Fish Boxes, a practical and sustainable solution suited to the confectioning of fresh seafood products as an alternative to polystyrene. The plastic packaging includes expandable

film and polyethylene bags- The Group does not directly procure raw materials, given that its activities are concentrated on the marketing and sale of the products that it purchases, without carrying out significant processing, except in minimal quantity. The main incoming flows of resources include more than 25,000 food articles, which range from seafood products to meat, sundry foodstuff and fruit and vegetable products. In addition to these are more than 8,000 non-food articles, including products for detergent and professional hygiene use, disposable articles for delivery and take-aways, products for mise en place and equipment for professional catering.

INCOMING MATERIAL	TOTAL WEIGHT (TONS)	31. a) OF WHICH TECHNICAL MATERIAL		31. a) OF WHICH ORGANIC MATERIAL	
		TOTAL WEIGHT		TOTAL WEIGHT	
Food	593,030	-		593,030	
Total	593,030	-		593,030	

INCOMING MATERIAL	TOTAL WEIGHT (TONS)	31. a) OF WHICH TECHNICAL MATERIAL		31. a) OF WHICH ORGANIC MATERIAL	
		TOTAL WEIGHT		TOTAL WEIGHT	
Non-food	17,277	17,277		-	
Total	17,277	17,277		-	

PACKAGING	TOTAL WEIGHT (TONS)	31. c) OF WHICH SECONDARY COM-ONENTS REUSED OR RECYCLED		31. c) OF WHICH INTERMEDIARY SECONDARY PRODUCTS		31. c) OF WHICH SECONDARY MATERIALS	
		TOTAL WEIGHT	PERCENTAGE	TOTAL WEIGHT	PERCENTAGE	TOTAL WEIGHT	PERCENTAGE
 Cardboard	1,441	1,405	98%	-	-	-	-
 Plastic	233	-	-	-	-	-	-
 Polystyrene	239	-	-	-	-	-	-
 Labels	73	-	-	-	-	-	-
Totale	1,986	1,405	71%	-	-	-	-

The method of data collection for the incoming products is based on the information extracted directly from company management documents, considering all changes recorded. Although data is collected with the utmost accuracy where possible, estimates have been made for some categories of products. In the data, a cautionary estimate has been made of 0 percent of recycled packaging for the subsidiaries of the Group, given that this information was

available only for the parent company. It is important to highlight the fact that all of the cardboard packaging purchased by the Group is made 100% of recycled material or, if this percentage is lower, of FSC certified material. However, as the data is required only from the main suppliers of cardboard packaging, the percentage indicated in the table has been undervalued as a precaution.


ESRS E5-5 Outgoing flows of resources


The waste produced is mainly from paper, cardboard, plastic, polystyrene, mixed material and wood packaging used for the delivery of goods from suppliers to the distribution platforms or branches. The activities of the Group are based mainly around the distribution and handling of goods, making the management of their packaging a central topic for MARR. The company aims to reduce the environmental impact of the packaging by optimising the management processes, using packaging materials with a lower environmental impact and encouraging solutions facilitating disposal.


In 2022, a contract was entered into for the supply of a *waste management* services which envisages the complete management of waste from collection to processing, through the digital tracking of the flows. The project envisages the use of a digital platform, ensuring the efficient and tran-

sparent management of the entire operational process of waste management, from withdrawal of the materials to their recovery.

The data included represents the quota of waste disposed of by the Companies in the Group through private disposal companies. As regards the waste destined for recovery, the following table includes waste that the producer MARR has earmarked for differentiated collection. This indication can be seen in the waste identifier form (FIR) on delivery from the producer MARR to the operator tasked with waste disposal (disposer). The destination facility, which accepts material with the characteristics suggested by the producer, undertakes an additional selection process to separate waste on the basis of type and characteristics.

 WASTE REMOVED FROM DISPOSAL (TONS)	VALUE
37. b) Total	3,274
37. b) Hazardous waste	30
37. b) i. Preparation for reuse	0
37. b) ii. Recycling	0
37. b) iii. Other recovery operations	30
37. b) Non-hazardous waste	3,243
37. b) i. Preparation for reuse	0
37. b) ii. Recycling	0
37. b) iii. Other recovery operations	3,243

 WASTE EARMARKED FOR DISPOSAL (TONS)	VALUE
37. c) Total	45
37. c) Hazardous waste	1
37. c) i. Incineration	0
37. c) ii. Disposal at dump	0
37. c) iii. Other disposal operations	1
37. c) Non-hazardous waste	44
37. c) i. Incineration	0
37. c) ii. Disposal at dump	0
37. c) iii. Other disposal operations	44
37. d) Waste not recycled	45
37. d) Percentage of waste not recycled	1.35%
37. a) Total waste	3,319

 WASTE (TONS)	VALUE
39. Total quantity of radioactive waste	0
39. Total quantity of hazardous waste	31



SOCIAL

Equity, inclusion, protection of human and labor rights in the value chain and consumer safety are the foundation of our responsible business model.



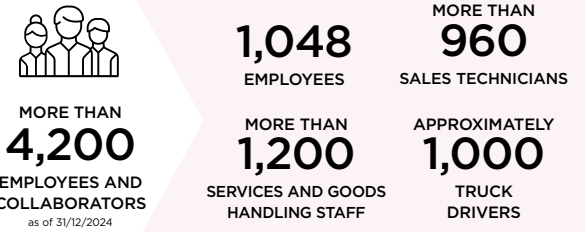
ESRS S1 - OWN WORKFORCE

ESRS 2 - SBM-3 Relevant impacts, risks and opportunities and their interaction with strategy and the corporate model

The impacts regarding the workforce, identified in the assessment process described in ESRS 2 IRO-1, are closely linked to the business model of the organization and its strategy. MARR has always focused on the **wellbeing of its own personnel**, adopting a management process founded on principles of transparency, ethics, integrity and respect. The Group is actively committed to encouraging the **professional growth** of the internal resources, attracting new talent and promoting the proper **balance between private life and professional life**, ensuring the respect of the health and safety standards required in the workplace. The impacts, in their turn, contribute towards orienting the strategy of the Group, which has undertaken to intervene so that the negative impacts do not arise and optimal conditions are created so that the positive impacts continue to occur. Similarly, the Group has identified an opportunity regarding its own workforce and connected to the positive impact on the **development of skills and training** of the employees, which consequently highlights the close correlation between MARR's strategy and its business model.

In compliance with the disclosure obligations envisaged in ESRS 2, in the framework of the relevance analysis, MARR has taken into consideration all of the collaborators in its own workforce who may be directly and indirectly impacted, through its own commercial relations, without distinction or considerations based on specific characteristics. In the framework of the risk assessment and the relevant opportunities deriving from the impacts and the dependences regarding its own workers, no specific situations were identified regarding specific groups of individuals.

The workers in the Group include dependent employees (1,048 as at 31/12/2024), distinguished on the basis of contract type (fixed-term, continuing, non-guaranteed hourly), gender and professional classification (managers, employees, labourers). In addition, the collaborators are also taken into consideration, and these include sales technicians (more than 960 as at 31/12/2024), staff responsible for services and the handling of goods (more than 1,200 as at 31/12/2024) and deliverers (about 1,000 as at 31/12/2024), in addition to the various internships and stages started each year in collaboration with local Universities. There were more than 4,200 employees and collaborators working for MARR as 31/12/2024.



MARR encourages an **inclusive workplace** and valorises diversity. In the operations of the Group, there are no significant activities

at risk of incidents linked to forced labour, compulsory or child labour, or in relation to the type of operation or with regard to the countries or geographical areas the company operates in.

The majority of the negative impacts identified refer to potential working conditions which do not regard single incidents, but refer to situations that could possibly arise in the context in which the Group operates:

- Poor quality of life of the employees in the workplace caused by a lack/absence of inclusivity, impartiality and meritocracy;
- Discrimination of any sort (gender, ethnicity, religion, sexual orientation, social conditions, political or trade union affiliation, etc.) and non-inclusive practices in the workplace which do not take into account diversity and minority categories;
- Dissatisfaction and malaise of the employees as a result of failing to recognise the work-life balance;
- Potential unstable employment of the employees due to the use of seasonal contracts;
- Potentially inadequate working conditions due to the non-competitive remuneration of the workforce of the Group;
- Damage to the health of the employees and collaborators due to the absence or improper application of procedures regarding health and safety in the workplace.

Another two potential negative impacts were also identified which refer to single incidents and are not of a systemic nature:

- Damage to workers' health - professional illnesses;
- Damage to workers' safety - injuries.

One significant positive impact was identified regarding the development of the skills of its own employees and collaborators, encouraging professional refreshment and growth courses and pathways. The Group considers training to be a fundamental pillar of its own corporate strategy, this being intended as a continuous and constant process accompanying individuals throughout their professional careers. Training activities embrace a wide range or subjects, including safety in the workplace, food safety and professional training in a commercial and administrative context, aimed at enhancing operating and management skills. During the course of 2024, more than 18,000 hours of training were provided; this figure takes into account the hours' training in attendance and online.

Furthermore, the MARR Academy plays a role of primary importance; this is a company laboratory conceived to support the development of technical and transversal skills of the employees and collaborators of the Group. The Academy offers a wide variety of training courses, using both traditional methods, with sessions in attendance, and through online platforms, thereby ensuring flexibility and accessibility and facilitating effective and continuous learning. With regard to the risks and opportunities concerning the workforce, the opportunities concerning the encouragement of



diversity and inclusion have emerged as relevant, as they contribute towards making the company more attractive to the workers, facilitating the recruitment of talent and reducing turnover. The opportunity concerning training is also material, as by favouring keeping highly qualified and updated personnel, it would imply increasing the competitiveness of the company. Furthermore,

training on compliance matters not only mitigates operating risks, but represents a strategic advantage in increasing the reputation of the company and strengthening the trust of the stakeholders. See the section on *ESRS 2 - SBM-3: Relevant impacts, risks and opportunities and their interaction with strategy and the corporate model*, on page 43.

ESRS S1-1 Policies regarding the own workforce


MARR shows a strong commitment towards social sustainability through the adoption of two fundamental policies for the management of its own workforce: the Quality, Environment and Safety Policy and the Human Resource Management Policy. Both policies are aimed at ensuring the full **respect of human and employment rights**, encouraging an **equal and inclusive working environment oriented towards the wellbeing of the employees**.

In the Quality, Environment and Safety Policy, MARR states its commitment to respecting the laws and regulations in force and international conventions, including those of the International Labour Organization (ILO) and the United Nations (UN). The policy underlines the importance of ensuring safe working conditions, encouraging continuous training and adopting an ethical approach to company management, supporting the professional growth of the employees and favouring their active participation in improving the corporate processes.

The *Human Resource Management Policy* focuses on the valorisation of individuals, recognised as fundamental resources for the growth of the company. Specific attention is given to ensuring a working environment based on

the wellbeing of the workforce, with initiatives aimed at combating and preventing any form of harassment, mobbing or moral or psychological violence. MARR also invests in the professional development of its employees, providing training courses consistently with the corporate strategies and aimed at valorising individual potential. The Group is committed to respecting the laws and regulations on employment and collective contracting, ensuring conditions that favour a balance between work and personal life and respect of the dignity and integrity of all collaborators. The MARR policies also highlight the importance of engaging the workforce in terms of the success of the business, encouraging the active participation of the workers through internal communications, thematic meetings and other engagement tools aimed at enhancing the **sense of belonging** to the Group, organised and conveyed also through the Sustainability Statement.

The Group is actively involved in remedying any case of breaches of human rights that may occur, making use of any notifications received through any of the dedicated channels, so as to be able to intervene in a timely manner.



Human Resource management Policy

- Respect of human and working rights
- Equal, inclusive and employees' wellbeing oriented workplace
- Skills and professional development
- Work-life balance
- Feeling of belonging

In its *Quality, Environment and Safety Policy*, MARR also firmly condemns any form of child labour and forced or compulsory labour.

The policies currently in force underline the respect of the fundamental rights of the workers, with a commitment against all forms of discrimination and harassment. They also highlight that the selection processes are based on skills, experience and equal opportunities, without favouritism or discrimination of any sort. The Policy specifies how MARR does not operate on the basis of distinctions in terms of gender, ethnicity, language, religion, political opinion or personal and social conditions, and is also aware that differences represent a source of richness, given that they facilitate the creation of new ideas and innovation. To this end, the compensation policy is based on the responsibilities assigned, ability and professional skills, and on performance assessment, so as to recognise the responsibilities, the results achieved and the potential

for development. The Group does not currently have any formal or specific policies regarding the adoption of positive action destined to encourage inclusion and the support of individuals belonging to particularly vulnerable groups in its own workforce, but, as stated in the *Human Resource Management Policy*, it guarantees that each individual has the same opportunities starting from the **selection process** which is carried out solely on the basis of the candidates' profiles in terms of skills, experience, expectations, aspirations, potential, personal characteristics consistent with the principles of rectitude, loyalty and correctness, in relation to the corporate needs in terms of vacancies and the profiles required to fill these positions, in the utmost transparency and in respect of the principle of equal opportunities. Furthermore, in order to deal with any possible discriminatory conduct, the Group has implemented methods of whistleblowing, including anonymous ones, which enable breaches and irregularities to be reported and dealt with.



Recruitment and selection Qualities MARR looks out for in the candidates

- Competence
- Dynamism
- Motivation
- Passion
- Teamwork

In the *Quality, Safety, Environment and Social Responsibility Policy*, the Group undertakes to encourage and enhance conditions of safety and the physical and psychological wellbeing of its collaborators. In line with this commitment and in compliance with Legislative Decree 81/2008, MARR has implemented a management system for injuries in the workplace, aimed at ensuring the health and safety of the

employees and collaborators. The Group adopts preventive, monitoring and intervention measures to reduce the risk of incidents, ensuring safe and health working environments in compliance with the laws in force.

See the section on **MDR-P** on page 130 for more details regarding the policies.

CAREER DAY UNIBO 2024

In 2024, in continuity with previous years, MARR participated in the career day organized by Alma Mater Studiorum University of Bologna, with the aim of maintaining a constant connection and openness to the university education world as well as offering concrete professional opportunities to young students.



ESRS S1-2 Processes of engaging the own workforce and the workers' representatives regarding the impacts

The engagement of individuals regarding the corporate objectives and everything concerning the Group is pursued through internal communication activities, with the aim of stimulating participation, developing a strong sense of belonging and enhancing motivation and sharing.

"Internal communications" are made regarding specific topics which are sent to all of the department and branch managers (and, according to the topic in question, are also displayed on the bulletin boards for company communications present in every MARR facility) and are then shared with their own collaborators; periodical meetings are also held, for example:

- commercial conventions (also with the involvement of all of the members of the commercial workforce and the managers of the main Departments)
- operating-commercial meetings (with the involvement of the Branch managers, the sales management and managers of the main Departments),
- specific thematic meetings with the involvement of the relevant resources on the basis of the topic of the meeting.

In 2024, MARR introduced new methods of engagement of the employees through an initiative which involved all of the first and second line managers reporting to the Chief Executive Officer in a structured process integrating assessments of the organizational skills and satisfaction levels of the staff. Each participant was asked to self-evaluate themselves as regards their organizational skills and express their own level of satisfaction and involvement in the company, using a scale of 1 to 4. This activity, which is carried out once yearly, is aimed at encouraging a greater alignment between corporate objectives and individual motivation, providing useful data to strengthen the sense of belonging and the human resource management strategies.

The Human Resource Management Policy has been approved by the Board of Directors of MARR S.p.A., the highest authority to ensure that everything stated in the policy, including the involvement of the employees, is implemented with regard to the Board of Directors itself.

ESRS S1-3 Processes for remedying the negative impacts and channels which enable the workers to raise their own concerns

The double relevance analysis conducted by MARR did not identify any effective negative impacts on its own workforce, but potential impacts were identified which could arise in specific circumstances. These impacts were carefully assessed in order to ensure that the company is able to adopt adequate preventive measures and maintain a safe and respectful working environment for all of the workers.

This is the reason why the Group has implemented a mechanism for dealing with the complaints and reports on problems regarding the workforce which includes methods of whistleblowing of any breaches and irregularities that the employees may become aware of. To this end, in July 2023, the Company adopted a System of Whistleblowing which enables all of the subjects with working and professional relations with MARR to report, also anonymously, any acts or events that may constitute a breach of the Legislative Decree 231/2001 Organizational Model, the Code of Ethics, the Anti-corruption Policy and in general breaches or internal irregularities regarding the corporate procedures adopted and the national and European laws and regulations.

MARR supports the availability of the whistleblowing channel in the “*Whistleblowing Policy*” section of the company website, where employees can consult information and the methods of whistleblowing in the event of breaches and irregularities.


In addition to the whistleblowing channel, all employees also have the possibility of reporting any concerns, problems or

necessities directly to their manager. This method enables any situations of unease or specific needs to be dealt with promptly.

Complaints are dealt with in the framework of the process of management of whistleblowing by the Whistleblowing Office of MARR, which receives and examines all of the complaints received through the dedicated internal channel. All complaints are registered on the Whistleblowing Platform and are each assigned a univocal number and verification code, which can be used by the whistleblower to monitor the status of their complaint. The Whistleblowing Office conducts an initial assessment to verify the suitability and foundation of the complaint. If the complaint is found to be circumstantiated and suitable, preliminary investigation activities are started to ascertain the truth of the facts reported. The entire process is conducted in respect of the confidentiality of the identity of the whistleblower, the contents of the complaint and the individuals involved, in compliance with the laws in force (Legislative Decree 24/2023 and the GDPR). For more information regarding protection from any retaliation against those using these structures or processes, see the paragraph entitled *ESRS G1-1: Policies regarding the business culture and conduct of businesses* on page 118.

MARR ensures that all employees are aware of the existence of the Whistleblowing System by distributing the Code of Ethics containing express references to this tool when they are hired.

ESRS S1-4 Interventions on the relevant impacts on the won workforce and approaches to managing the relevant risks and pursuit of relevant opportunities with regard to the workforce, and effectiveness of such actions

ESRS TOPIC	ACTION
 ESRS S1 OWN WORKFORCE	Increasing the diffusion of methods of distance training on the online MARR Academy platform
	Adoption of worker safety measures and provision of specific training in this regard
	Definition of training courses to encourage healthy and balanced life-styles aimed at the collaborators
	Creation of organizational conditions to deal with an requests for post maternity part-time work and encourage returning after maternity leave

MARR uses a structured process to identify the necessary and appropriate action in response to potential negative impacts on its own workforce. This process is based on the constant monitoring of the corporate trends and the wellbeing of the employees, using tools such as surveys, informal feedback and periodical meetings with the teams. Whenever a potential negative impact is identified, the company engages all of the competent departments, such as Human Resources, to analyse the situation and develop any

preventive or corrective action necessary. The Group also has rigorous procedures to ensure that its own activities do not cause or contribute towards causing relevant negative impacts on the workforce. The internal policies are designed to protect the rights and wellbeing of the employees, ensuring that any operation is carried out ethically and transparently. The company focuses especially on the protection of privacy and the responsible management of employees’ data, adopting measures to avoid any abuse or improper use of


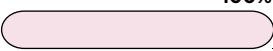



any sort. Furthermore, in order to monitor the relevant topics emerging from the double relevance analysis, the Group has included within this set of documents various indicators to carefully monitor their performance. See sections S1-9, S1-6, S1-10 and S1-16 respectively for more details.

The Group allocates specific resources for the effective management of the material impacts linked to the workforce. The initiatives to improve the wellbeing and satisfaction of the employees include measures to favour the work-life balance, such as flexible hours, and organizational conditions that facilitate requests for post maternity part-time work (also see paragraph S1-15). Major investments have been made in health and safety in the workplace, through the adoption of advanced monitoring systems, prevention plans to mitigate the risk of professional illness and injury, and specific training courses. See section S1-14 for more details and the figures. The management of these aspects is ensured by a specific budget and by monitoring tools based on the analysis of available data.

Being aware of the crucial importance of training in ensuring the satisfaction and motivation of the employees, and also in terms of favouring the continuous development of their skills and improving competitiveness, the Group continued during the course of the year to provide a wide-ranging offer of training courses responding to the needs of the Employees and Collaborators.¹¹ In particular, to expand the spread of training, the methods of distance training made available through the online **MARR Academy** platform were enhanced. Furthermore, through the definition of a new course oriented towards encouraging a healthy and balanced lifestyle, the Group is committed to enhance the wellbeing of its employees, thus contributing not only towards their professional growth, but also towards their personal wellbeing.

See the section on **MDR-A** on page 132 for more details on the action undertaken.

ESRS S1-5 Objectives linked to the management of the relevant negative impacts, the enhancement of the positive impacts and management of the relevant risks and opportunities

ESRS TOPIC	OBJECTIVE	TARGET	BASELINE	BASE VALUE	STATE OF PROGRESS
 ESRS S1 OWN WORKFORCE	Professional training aimed at valorising the work of the employees and collaborators	Activation of at least 5 new training courses every year on MARR Academy	2022	24 new courses activated on MARR Academy	100% completed in 2024: 26 new courses activated on MARR Academy 
	Safety at work of the employees and collaborators	100% of sites with defibrillators and training of the resource identified as responsible for using the defibrillator	2021	16% of sites	78% 
	Diffusion of healthy and balanced lifestyles through training courses	Realisation of the first module “Health and Nutrition” aimed at the MARR collaborators	2023	0%	100% completion of the training course in October 2024 
	Ensuring gender equality, equal opportunities and absence of discrimination	Where there are suitable corporate organizational conditions in place, acceptance of 100% of requests for post compulsory maternity leave part-time work in the first year of the child's life, aimed at balancing work-life needs	2023	100%	100% 

MARR has defined its own objectives regarding the workforce through a structured process involving various corporate departments and based on a participative approach. The main objectives include: ensuring safety in the workplace for employees and collaborators, offering

adequate training and valorising the skills of employees and collaborators, ensuring gender equality, equal opportunities and the absence of discrimination and lastly encouraging healthy and balanced lifestyles. The objectives are set though an in-depth analysis of the

¹¹ More details in section S1-13.

company’s needs, with specific focus on the respect of the laws and regulations in force and alignment with the ethical standards of the Group. As regards monitoring performance and the identification of possible improvements, MARR collaborates closely with its own employees and, where applicable, with the workers’ representatives. In particular, for the objectives regarding safety in the workplace and

training, the direct engagement of the workforce has been essential in terms of adapting the initiatives to the real operating needs, improving their impact and ensuring full adhesion by all staff.

See section **MDR-T** on page 134 for more details on the objectives set.



ESRS S1-6 Characteristics of the employees of the company

OWN WORKFORCE	WOMEN	MEN	OTHER	NOT STATED	TOTAL
50. a) Total employees	319	729	-	-	1,048
50. b) Employees on continuing contracts	217	644	-	-	861
50. b) Employees on fixed-term contracts	44	72	-	-	116
50. b) Employees with variable working hours	58	13	-	-	71

For the total number of employees, which is also subject to reporting in the financial statements of the Group, see the relative section of the 2024 Annual Report.

TURNOVER	VALUE
Number of employees	1,048
50. c) Number of employees terminated	178
50. c) Turnover rate of employees	16.98%

The methodology used by the company in determining the exact number of employees is based on the use of the corporate management software, a centralised tool where all data regarding personnel is collected and updated in real-time. This system enables the constant monitoring of the workforce, including detailed contractual information such as hirings, terminations and contractual changes. The numbers given are the number of people (headcount) at the end of the reference period.

ESRS S1-7 Characteristics of the non-dependent employees in the company’s own workforce

NON-DEPENDENT EMPLOYEES	VALUE
55. a) Total number of non-dependent employees	963
55. a) of which number of autonomous employees	959
55. a) of which number of employees supplied by companies carrying out research, selection and supply of staff	4

The methodology used in calculating the number of non-dependent employees in the headcount at the end of the reference period is based on the cross analysis of the data in the company registers, such as active contracts, fiscal documents issued (ex. Invoices) and accesses registered in the operating systems or workstations.

ESRS S1-9 Diversity metrics

The following table represents the subdivision of the top management of the Group, defined by MARR as being the total number of executive members of the Boards of Directors of the parent company MARR S.p.A. and the subsidiary companies.

BREAKDOWN OF TOP MANAGEMENT BY GENDER	66. a) NUMBER	66. a) PERCENTAGE
Women	1	25%
Men	3	75%
Other	-	-
Not stated	-	-
Total employees	4	100%

NUMBER OF EMPLOYEES BY AGE RANGE	<30 YEARS	30-50 YEARS	> 50 YEARS	TOTAL
Executives	0	2	9	11
Managers	1	16	21	38
Office workers	107	419	252	778
Labourers	19	99	103	221
Total	127	536	385	1,048

PERCENTAGE OF EMPLOYEES BY AGE RANGE	<30 YEARS	30-50 YEARS	> 50 YEARS	TOTAL
Executives	0%	1%	1%	1%
Managers	0.2%	1%	2%	4%
Office workers	10%	40%	24%	74%
Labourers	2%	9%	10%	21%
Total	12%	51%	37%	100%

The data regarding the age and gender of the employees is extracted directly from the corporate management software, which is the centralised system for the collection and management of employee information. This information, provided by the employees when they are hired and updated on the basis of the laws and regulations in force on personal data management, enable a clear and detailed overview of the demographic composition of the workforce.

ESRS S1-10 Adequate salaries

All of the employees of the MARR Group are properly covered by the National Collective Labour Contract (CCNL), which guarantees them complete protection in terms of rights, protection and working conditions, and they are paid adequate salaries. This reflects the willingness

of the company to ensure a safe and equal workplace in compliance with the laws and regulations in force, offering each employee the right conditions for professional growth and working in a context that fully respects the employment laws and regulations in force.

ESRS S1-12 Individuals with disabilities

MARR uses a transparent methodology to communicate the number of employees belonging to protected categories, ensuring through specific conventions the full respect of the laws and regulations in force on privacy and inclusion. In particular, together with the Emilia-Romagna Regional Employment Agency, the Group has defined a gradual path for insertion of the protected categories, with the objective

of reaching a covering of 7% in coming years- Currently, the own workforce of the Group is composed of 47 individuals belonging to these categories, amounting to 4.48% of the total workforce. The data is collected during the hiring phase and the management of this information is carried out through secure digital systems which ensure the accuracy of the data and the protection of sensitive information.

ESRS S1-13 Metrics of training and development of skills

PERIODICAL REVIEWS	NUMBER OF EMPLOYEES PARTICIPATING IN THE PERIODICAL REVIEWS	NUMBER OF PERIODICAL REVIEWS	NUMBER OF EMPLOYEES	PERCENTAGE OF EMPLOYEES PARTICIPATING IN THE PERIODICAL REVIEWS	NUMBER OF PERIODICAL REVIEWS CONDUCTED PER EMPLOYEE
Women	14	1	319	4%	0
Men	66	1	729	9%	0
Other	-	-	-	-	-
Not stated	-	-	-	-	-
Total	80	2	1,048	8%	0


TRAINING	NUMBER OF HOURS TRAINING PROVIDED	AVERAGE HOURS TRAINING
Women	3,131	10
Men	8,888	12
Other	-	-
Not stated	-	-
Total	12,019	11

In 2024, MARR again invested significantly in the training of the workforce through the **MARR Academy**, a “corporate laboratory” created to support the professional development of the employees and collaborators of the Group, enhancing their technical and transversal skills both through traditional training in attendance and by online methods. Given that for MARR; training represents a fundamental value and a continuous and constant pathway, the Group has decided to intensify its commitment in this regard by providing significantly more training activities than in past years.



MORE THAN
18,000
HOURS OF TRAINING
IN 2024

More than **18,000 hours of training** were carried out during the course of 2024, and this number takes into account training in attendance and online. In particular, 26 new training courses were activated on the MARR Academy digital platform in 2024 and 2,042 hours of training conducted. The platform has been operational since 2017 and as at 31/12/2024, it includes 206 training courses and more than 73,000 hours of e-learning. There are more than 1,750 registered users.




26
NEW COURSES
ACTIVATED

2,042
HOURS OF
E-LEARNING
CONDUCTED

**MARR Academy platform
at a glance from 2017 to 2024**

- over 206 courses activated
- over 1,750 users enrolled
- over 73,000 hours of training



In the early part of 2024, the number of hours of training conducted more than doubles compared to the same period last year, highlighting a considerable investment in the development of the skills of its own employees. Among the more significant initiatives, the company has started a **training course dedicated** to the **Branch Managers**, who are key and new figures for the company organization. This course includes ten training modules, subdivide equally between specific skills and managerial skills, with the objective of preparing internally the profiles required to cover this strategic position. Simultaneously, MARR has also planned a **training course** for the position of **Branch sales Manager**, who supports the Branch Manager. In addition to these systemic initiatives, the company has also encouraged **training activities in the context of ESG** (Environmental, Social and Governance), engaging all of the first-line and second-line managers reporting to the Chief Executive Officer. This course has dealt with crucial topics, such as the management of potential risks, highlighting the importance of aware and responsible leadership.

During the course of 2024, **Performance Management** courses were also organised and new training courses on the MARR Academy platform for various company figures.

Still in 2024, MARR realised a training course on **Health and Nutrition** aimed at its own collaborators with the objective of encouraging healthy lifestyles. The course was realised through meetings involving the collaborators with educators specialised in the sector and physicians with specific specialist skills. The course involved two meetings organised at the MARR Management Head Office and will become usable by the workforce through the MARR Academy e-learning platform as well.

It must be pointed out that data contained in the table takes into account both training hours in attendance and online, providing a complete overview of training activities undergone by employees of the Group. This data is processed through a software which traces all of the training hours, compulsory or not, for each employee. The system enables the precise and punctual monitoring of the entire training programme, ensuring the efficient and transparent management of the professional development activities within the workforce.

COLLABORATORS' PATH IN THE FIELD OF HEALTH AND NUTRITION



The “Health and Nutrition” path began in June 2024, two days of training dedicated to MARR collaborators, held at the Headquarters in MARR Experience. It was an opportunity welcomed with enthusiasm and participation to deepen and increase awareness relative to the importance of following a healthy and balanced lifestyle, also to achieve greater psychophysical well-being. The interventions carried out by experts will also be made available online for all collaborators of the organization.

ESRS S1-14 Health and safety metrics

HEALTH AND SAFETY IN THE WORKPLACE	EMPLOYEES	TOTAL
88. a) Percentage of own workers covered by the health and safety management system of the company on the basis of legal prescriptions and/or regulations or recognised orientations	100%	100%
88. b) Number of deaths due to work-related lesions and illness	0	0
88. c) Number of registerable injuries in the workplace	16	16
Hours worked	1,940,940	1,940,940
88. c) Rate of registerable injuries in the workplace encountered	8.24	8.24
	EMPLOYEES	TOTAL
88. d) State the number of registerable cases regarding work-related injuries, excluding legal restrictions concerning data collection	0	0
88. e) Number of days lost because of lesions and deaths due to work-related injuries, work-related illness and death as a result of illness	348	348

MARR periodically prepares an “injury report” which nis examined and analysed during the periodical meeting on safety, as envisaged by art. 35 of Legislative Decree 81/2008, which is attended by the compulsory figures envisaged by the law (Employer of their delegate, RSPP, RLS and Competent Physician), in addition to other individuals whose presence may be useful. The Group is committed to guaranteeing safe, healthy and comfortable working environments, respecting the health and safety laws and regulations in force. Its approach involves the

accountability of the competent corporate departments and the departmental and branch managers with regard to safety in the workplace, articulating management through a system of proxies attributing powers of organizational disposition. The Manager of the Prevention and Protection Service (RSPP) and the Competent Physician are appointed and are attributed the responsibilities envisaged by the laws and regulations. MARR also carried out specific checks on the safety of the workplaces and provides compulsory training on safety for all of the employees of the Group.

ESRS S1-15 Metrics of the balance between professional life and private life

MARR is committed to ensuring equal opportunities and equal treatment of men and women, encouraging an inclusive and respectful working environment. All employees, independently of their gender, have the right to parental leave, in line with the laws and regulations in force and with the aim of favouring a balance between professional and family life. To support returning to work,

the Group offers flexible organizational solutions, such as the possibility of rescheduling working hours, using temporary part-time formulas or other personalised solutions responding to employees’ needs. These initiatives are aimed at facilitating the reconciliation of family and professional responsibilities, contributing towards employees’ wellbeing and satisfaction.

LEAVE FOR FAMILY REASONS	WOMEN	MEN	OTHER	NOT STATED	TOTAL
Number of employees having the right to take leave for family reasons	319	729	0	0	1,048
Number of employees having the right to do so who took leave for family reasons	22	33	0	0	55
93. a) Percentage of employees having the right to take leave for family reasons	100%	100%	-	-	100%
93. b) Percentage of employees having the right to do so who took leave for family reasons	7%	5%	-	-	5%

ESRS S1-16 Remuneration metrics (remuneration gap and total remuneration)

REMUNERATION GAP AND TOTAL ANNUAL REMUNERATION RATIO

97. a) Women-men remuneration gap	0.13
97. b) Ratio between total annual remuneration of the person receiving the maximum remuneration and the average total annual remuneration of all employees (excluding the aforementioned person)	3.22

In order to calculate the remuneration gap, MARR has collected the salary data of all of the employees through the corporate management software, including information on gender, annual pay and hours worked. The ratio between the overall remuneration of women and men was then calculated, it being pointed out that in this calculation, the salary of the Director acting as Chief Executive was not taken into consideration, in order to avoid distortions due to extraordinary remuneration.

ESRS S1-17 Incidents, reports and severe impacts in terms of human rights

Thanks to the implementation of a Whistleblowing System, MARR is capable of keeping track of all of the whistleblowing reports received, ensuring the continuous and in-depth monitoring of the acts or events reported. I must also be pointed out that in the reporting period, there were no serious incidents regarding human rights involving the workforce of the company, and no episodes of discrimination were reported in the workplace or complaints filed through the relevant channels.

ESRS S2 - WORKERS ALONG THE VALUE CHAIN

ESRS 2 - SBM-3 Relevant impacts, risks and opportunities and their interaction with strategy and the corporate model

Considering the context in which MARR operates, the impacts, both effective and potential, on workers along the value chain are closely linked to the corporate model. Being present on the market as an intermediary between the producers and transformers of foodstuffs and the operators in commercial and collective catering, MARR has a wide-ranging network of commercial partners, in particular suppliers located in various geographical areas, some at risk of human rights breaches. This panorama emerges clearly from the relevance analysis, highlighting potential negative impacts on the workers upstream of the value chain. These impacts orient MARR's strategy and corporate model, forcing the business to make targeted choices aimed at encouraging a more sustainable and socially responsible production line, favouring the improvement of working conditions and the respect of human rights throughout the value chain. Similarly, the risks and opportunities identified as relevant derive from the impacts and are thus closely linked to MARR's strategy and business model.

Given that the main impacts, risks and opportunities are concentrated on the sectors upstream of the value chain, MARR focuses its mitigating actions mainly on distributors, importers and direct suppliers, including producers, fishers and the transformers of seafood products, meat, foodstuffs, non-food products and packaging. In marketing, some categories of products (such as coffee, cocoa, palm oil, soya and seafood products) originating from non-EU countries, relevant potential negative impacts have been identified with regard to risks to workers' health and safety, failure to respect

the social sustainability criteria and possible human rights violations. Although the first two risks could arise in isolated circumstances, due to sporadic incidents, the Group is aware of the fact that, especially in some third world countries, human rights violations could have more systemic impacts. In order to manage these risks and prevent them from occurring, the Group has implemented a series of initiatives and procedures described in detail in section S2-4 on page 103. The risks and opportunities that emerged during the analysis are closely linked to the relevant impacts. On one hand, the risks are linked to human rights violations and forced labour along the value chain which could compromise the company's reputation and its capacity to procure supplies. On the other hand, the opportunity resides in the adoption of more rigorous practices to ensure the contractual compliance of the workers of the contracting companies so as to encourage the improvement of the overall ESG performance throughout the procurement chain, thereby enhancing the company's reputation and reducing the legal and reputational risks.

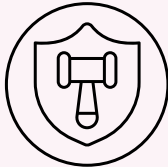
Although not emerging as the stakeholders most affected, the Group is also aware of the role it plays towards the workers involved in its direct operations, such as the collaborators of the service providers, those responsible for the handling of goods, the drivers and the owners and managers of the external haulage companies, in addition to commercial technicians.

See ESRS 2 SBM-3 on page 43 for more details on the impacts, risks and opportunities.

ESRS S2-1 Policies regarding workers in the value chain

In order to encourage virtuous EGS practices along its own value chain and to mitigate the negative impacts and risks, MARR has developed and made available on its company website a specific **Code of Conduct for the suppliers** involved in any type of commercial relations with the Group. This document, although it is not a structured policy aimed at the

actors involved in upstream activities, establishes a series of principles that are binding for Group supplies, recalling the impacts, risks and opportunities classed as relevant, and more. The breach by a supplier of these principles, which are listed hereafter, may in more direct terms imply the termination of the supply agreement:



SUPPLIER CODE OF CONDUCT

- Encourage and respect the human rights universally recognised in the framework of the respective spheres of influence;
- Ensure gender equality, equal opportunities and the absence of discrimination;
- Respect the dignity, privacy and employment, civil, political, economic, social and cultural rights of each individual;
- Ban conduct, gestures or expressions that may be classed as threats, abuse or harassment;
- Do not use or support child labour;
- Do not use or support the use of forced labour;
- Ensure a safe and healthy workplace, adopting measures aimed at preventing incidents and harm to the health of individuals, minimising the causes of danger ascribable to the working environment and respecting everything envisaged by the laws in force on Health and Safety in the Workplace;
- Respect laws and regulations concerning liberty of association and the right to collective contracting;
- Do not use or support discrimination in the hiring, remuneration, access to training, promotion, dismissal or retirement of individuals on the basis of ethnicity, caste, country of origin, religion, invalidity, gender, sexual orientation, trade union membership or political affiliation;
- Do not use or support or tolerate the use of corporal punishment, mental or physical coercion or verbal abuse;
- Comply with the working hours envisaged by the laws in force and the category collective contracts;
- Respect the reference national collective contract also in relation to the remuneration recognised and contractual welfare defined in the contract in line with the laws in force.

ESRS S2-2 Processes of engaging the workers in the value chain regarding the impacts

MARR recognises the importance of actively engaging the workers along the value chain and their representatives regarding the actual and potential impacts concerning them. In the future, the Group will assess the possibility of developing and implementing structured processes to encourage greater participation of the workers and their representatives, in order to effectively monitor and manage these impacts.

¹² These are workers not directly employed by MARR or by third parties who carry out "personnel recruitment, selection and supply activities".

ESRS S2-3 Processes for remedying the negative impacts and channels enabling the workers in the value chain to voice their concerns

Although the workers upstream of the value chain are not currently involved, because of their geographical dispersion, MARR has adopted a series of initiatives to prevent and mitigate as much as possible the relevant impacts and risks that emerged. In particular, in order to ensure that the principles in the Group Code of Conduct are respected by the suppliers, MARR reserves the right to conduct sample checks. These checks may include the inspection of the processes and the facilities of the suppliers and/or interviews with the workers. Should the failure to respect the dispositions contained in the Code on the part of the supplier emerge from these checks or inspections, the Group will firstly attempt dialogue with the supplier aimed at

agreeing to the necessary corrective action to be undertaken in order to ensure the full respect of the Code in the short-term. By interfacing directly with the workers themselves, MARR implements the requirements necessary to be able to take direct and effective action should problems emerge. Specifically, operating in the seafood sector, the Group is subject to the obligations envisaged in European Regulation 1005/2008, which is aimed at preventing and eliminating illegal fishing. In this regard, a specific **management disciplinary for the "Sustainable fish supply chain" has been implemented and subsequently certified**. The main objectives of the disciplinary include the **protection of the human rights of the individuals involved in the countries of**

Control process of the "SUSTAINABLE FISH SUPPLY CHAIN"




origin. This disciplinary is applied both upstream, during the selection of the Group's suppliers, and downstream, through checks in the form of visual inspections in the countries in question. To this end, MARR requires that its suppliers respect the laws of each country, compliance with the international guidelines aimed at ensuring human and employment rights (respect of the "Universal Human Rights Declaration" and also of the fundamental conventions of the ILO (International Labour Organization)). As they do not contribute towards effective impacts, there are no structures processes aimed at checking the effectiveness of any interventions by the Group.

MARR also makes the Whistleblowing System accessible to all of the actors in the value chain. Whistleblowing reports

may concern facts that have already occurred or that could very possibly occur, even if merely of an omissive nature, referable to individuals in the MARR Group or third parties, and that may lead to illegalities, irregularities and conduct in breach of the Code of Ethics or national or European laws and regulations, and more. As the whistleblowing channel is easily accessible by everyone through the company website, thereby ensuring facilitated access, there are currently no specific processes in place to ensure that the beneficiaries are effectively aware of the existence of this channel.

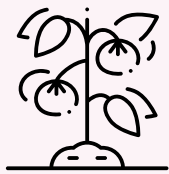
See paragraph G1-1 on page 118 for more details concerning eventual procedures, the management of the problems raised and the policies in place to protect the informants.

ESRS S2-4 Interventions on the relevant impacts for the workers in the value chain and approaches to the management of the relevant risks and consequent relevant opportunities for the workers in the value chain and effectiveness of such action

ESRS TOPIC	ACTION
	Identification of the social and governance criteria to supplement the economic and financial ones in the supplier assessment process
ESRS S2 WORKERS ALONG THE VALUE CHAIN	Maintaining control systems to verify the respect of human rights and dignified working conditions in the seafood products line and brand tomato derivatives line

MARR has undertaken a series of targeted actions to manage the relevant impacts, risks and opportunities for the workers along the value chain. These include the integration of social and governance criteria with the economic and financial ones in the supplier assessment process, with the aim of preventing and mitigating all of the negative impacts identified. MARR also maintains **control systems** to ensure the **respect of human rights** and **dignified working conditions** along the **seafood supply chain and for suppliers of branded transformed tomatoes**. Specific financial resources have been allocated in order to ensure the effectiveness of this action, which is aimed at mitigating the impact deriving from the violation of human rights along the value chain, especially in tomato production line, where the impact is of particular relevance. MARR markets and sells tomato conserve under its own brand name (GRAN NATURA puree, pulp and peeled tomatoes), originating from producers located in central and southern Italy, with which it is in constant dialogue regarding their social and ethical responsibilities. Some of these suppliers have already undertaken processes to obtain social/ethical

certifications, such as SA8000, ISO 26000 and GRASP. In collaboration with an independent certification authority, MARR has developed a control regulatory document and implemented a system of verifications directly involving the producers of the references. The project includes the mapping of the farming companies and a risk assessment for each supplier, based on criteria defined in the Technical Regulation which take into consideration possession of certifications such as SA8000 and GRASP, and also membership of the INPS Quality Farming Work (LAQ) network. The profiling of suppliers enables the monitoring activities to be planned on the basis of the risk level and the annual determination, carried out during the production campaigns, of the number of farming companies to be inspected to assess the working conditions during the cultivation and harvesting of tomatoes. This activity is carried out to ensure that suppliers in the brand tomato derivatives products line are checked as regards the respect of human rights and dignified working conditions in the following frameworks:



CONTROL SYSTEM FOR SUPPLIERS OF BRANDED PROCESSED TOMATOES

- Child labour and forced labour
- Health, safety and the workplace
- Liberty of association and right to collective contracting
- Discrimination
- Disciplinary practices
- Working hours
- Remuneration
- Supply Chain Management

The actions described not only play a fundamental part in preventing negative impacts, but are also decisive in mitigating the risks identified, including the reputational risk deriving from practices of work exploitation along the supply chain and the risk of procurement being interrupted because of sanctions or the shutdown of suppliers for regulatory breaches.


See paragraph **MDR-A** on page 132 for more details on the action implemented and paragraph G1-2 on page 120 for more details on the management of supplier relations.

It must also be pointed out that there were no serious problems or incidents regarding human rights relating to workers along the MARR value chain reported during the reference period.

Control system of working conditions for suppliers of BRANDED PROCESSED TOMATOES



ESRS S2-5 Objectives linked to the management of the relevant negative impacts, enhancing the positive impacts and managing the relevant risks and opportunities

ESRS TOPIC	OBJECTIVE	TARGET	BASELINE	BASE VALUE	STATE OF PROGRESS
 ESRS S2 WORKERS ALONG THE VALUE CHAIN	Encouraging sustainable supply chains	Preparation and distribution of a code of conduct for suppliers by the end of 2024	2023	0%	Supplier Code of Conduct prepared and published in 2024 <div><div></div></div> 100%
	Encouraging sustainable supply chains (brand tomato derivatives)	Minimum 10 Audit/year of farming companies on verifying the respect of human rights and dignified working conditions in the production line of brand tomato derivatives	2023	10 Audit/year	100 % Number of farming companies subjected to audits on the respect of human rights and dignified working conditions: 14 <div><div></div></div> 100%
	Encouraging sustainable supply chains (seafood products)	Minimum 10 Audit/year of farming companies on verifying the respect of human rights and dignified working conditions in the production line of fish products with regard to the MARR Regulation on sustainable fishing.	2017	Number of suppliers subject to audits on sustainable fishing/ aquaculture: 8	100 % Number of suppliers subjected to audits on sustainable fishing/ aquaculture: 18 <div><div></div></div> 100%

Given that the impacts classed as material in the double relevance analysis are located in the value chain, even over Tier 1, the company does not currently have the data available to manage them directly. However, being aware of the relevant impacts, risks and opportunities regarding the workers in the value chain, the Group has defined as an objective the encouragement of a sustainable production line, with specific focus on the seafood production line and as regards the suppliers of tomatoes used in brand transformed products. This objective was defined internally

by the Group, without the direct engagement of the workers along the value chain or their representatives. The strategy for achieving this objective is based on an internal analysis of the current practices and the opportunities for improvement of the management of the value chain. MARR has set as the specific target the performance of at least 10 audits per year of the suppliers in the aforementioned production lines and the completion of a suppliers Code of Conduct by the end of 2024. See the section on **MDR-T** on page 134 for more details on the targets set.

ESRS S3 - COMMUNITIES INVOLVED

ESRS 2 - SBM-3 Relevant impacts, risks and opportunities and their interaction with strategy and the corporate model

The impacts on the local communities along the entire chain are closely linked to the strategic approach and business model of the organization, as emerged from the assessment processes described in ESRS 2 IRO-1. The upstream activities and sectors with which the Group operates contribute indirectly to the deterioration of the soil, air and water quality, with systemic negative effects on the individuals who live in the vicinity of the fields, livestock farms and fishing areas. However, its opposition as the market leader with a significant territorial presence also enables the creation of ideal conditions for

positive impacts on the communities involved to continue to arise. Through the offer of a wide range of products originating from the Italian agrifood production line and sustainable products, the Group encourages the development of the local communities, at the same time respecting individuals and the environment. The double relevance analysis, in which with awareness no communities currently potentially impacted significantly by the Group were excluded, no material risks or opportunities regarding the communities involved have as yet emerged.

ESRS S3-1 Policies regarding the communities involved

No policies regarding the communities involved have as yet been formalised; however, in the future, MARR has set the objective of assessing the development and implementation of such policies in order to make relations with the communities themselves regulated, thereby ensuring the respect of their economic, social and cultural rights and encouraging more sustainable and responsible corporate practices.

ESRS S3-2 Processes of engaging the communities involved regarding the impacts


MARR is aware of the importance of actively engaging the local communities with regard to the impacts concerning them. In future, the Group will assess the possibility of developing and implementing structured processes to encourage greater participation by the local communities in order to effectively monitor and manage such impacts.

ESRS S3-3 Processes for remedying the negative impacts and channels enabling the communities involved to voice their concerns

As described in paragraph ESRS G1-1, MARR has made available to all of the parties directly or indirectly involved in the activities of the Group a Whistleblowing System which enables the reporting of eventual breaches of, among others, the Code of Ethics and the 231 Management and Organization Model. This system is freely accessible through the Group website. See paragraph G1-1 on page 118 for more details on the management of whistleblowing and the relative procedures. There are currently no other channels provided for reporting needs of various natures.

In order to remedy the effective negative impact that emerged, MARR attempts to act effectively through the concrete measures it has adopted in its supplier relations. Specifically, in the seafood sector, a regulatory system has been implemented which encourages ecologically and socially sustainable fishing practices. It has also integrated environmental criteria into the supplier selection process, favouring collaborations with partners involved in the reduction of the environmental impacts. Through these initiatives, MARR has shown a continuous commitment to protecting the environment and safeguarding the health and wellbeing of the local communities.

ESRS S3-4 Interventions on the relevant impacts on the communities involved and approach to managing the relevant risks and opportunities for local communities, and effectiveness of such action

ESRS TOPIC	ACTION
	Ensuring an assortment of sustainable products and references to the Italian agrifood sector
ESRS S3 COMMUNITIES INVOLVED	Ensuring an assortment of products realised using sustainable and certified raw material of a tropical origin, with a focus on brand products

MARR adopts a structured approach in identifying the required and appropriate action in response to potential or effective negative impacts on the communities involved. This process is based on the continuous monitoring of the corporate activities and analysis of the associated risks, conducted through internal assessments involving various departments. In order to generate positive impacts on the communities involved, MARR ensures an assortment including **products of the Italian agrifood sector, sustainable products and products realised using sustainable and certified raw material of tropical origin**, with a specific focus on brand products. The Group is this able to contribute towards the development of the local communities, at the same time

encouraging respect of individuals and the environment. To assess the effectiveness of these initiatives, MARR constantly monitors the Made in Italy and Della Nostra Terra lines, and the number of sustainable products in the assortment. In order to remedy the negative impact on the quality of life of the members of the local communities caused by the deterioration of the quality of soil, air and water in the areas surrounding the facilities of the actors in the value chain, MARR has identified environmental criteria to supplement the economic and financial ponies in the supplier assessment process in addition to having adopted a Control system for controlling the “sustainable seafood products line”, for which see paragraph E4-3 on page 76.



ENHANCEMENT OF THE TERRITORY PRODUCTS

MARR aims to strengthen and expand partnerships and direct relationships with small businesses and local farms by giving them the opportunity to access the national foodservice market and thus contributing to their development.

ENHANCEMENT OF NATIONAL AGRIFOOD CHAINS



STRENGTHENING RELATIONSHIPS WITH THE TERRITORY



PRODUCTS CHARACTERIZED BY ITALIAN RAW MATERIALS



PDO, PGI, TAP PRODUCTS*

BRAND PRODUCTS REALIZED WITH SUSTAINABLE AND CERTIFIED TROPICAL RAW MATERIALS

MARR intends to progressively strengthen its commitment through an increasingly ethical and responsible approach to purchasing policies and undertakes, by the end of 2025, to ensure that all private label products comply with additional specific requirements:

- Palm oil free or RSPO certified (Roundtable on Sustainable Palm Oil)
- Cocoa and coffee Rainforest Alliance Certified, Fairtrade Certified or equivalent certifications
- Eggs and egg products from cage-free hens



MARR is an associate member of the RSPO supply chain, Fairtrade licensee for coffee and collaborates with the Rainforest Alliance.



<https://rspo.org/it/>



<https://www.fairtrade.net/it-it.html>



<https://www.rainforest-alliance.org/>

*Traditional Agrifood Products

In order to effectively manage the material impacts on the communities involved, the Group has allocated resources for the implementation of the action described. In particular, to ensure an assortment of products from the Italian agrifood line and sustainable products, MARR invests in direct procurement from Italian producers and suppliers of sustainable products, with continuing supply contracts. Specific resources are also allocated for the auditing of the seafood sector to constantly monitor the respect of the required standards.

In addition to these actions, MARR has renewed its commitment to combating food waste, through **donations of products** coming up to expiry. **More than 60,000 meals** were donated ion 2024, a result made possible by collaborations with local associations and entities. This commitment has enabled the transformation of potential waste into a concrete aid for people, generating a virtuous circle which has had a positive impact at a social, environmental and economic level for the communities where MARR operates.



Donations to local associations and entities

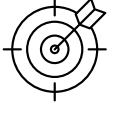
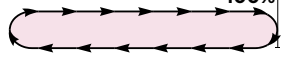
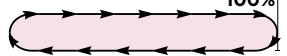
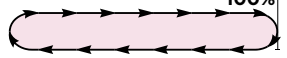
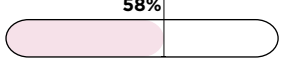


MORE THAN 60,000 DONATED MEALS*

* Considering an average meal to be a food mix of 500 g, as pointed out by the Banco Alimentare based on LARNs (Reference Intake Levels of Nutrients and Energy for the Italian population)

It must be pointed out that no cases of violations of human rights or incidents regarding the communities involved were reported during the reference period and MARR did not receive any reports or whistleblowing regarding such problems. See section **MDR-A** on page 132 for more details on these actions.

ESRS S3-5 Objectives linked to the management of the relevant negative impacts, enhancement of the positive impacts and management of the relevant risks and opportunities

ESRS TOPIC	OBJECTIVE	TARGET	BASE-LINE	BASE VALUE	STATE OF PROGRESS
 ESRS S3 COMMUNITIES INVOLVED	Offer of sustainable and of the territory products	Maintenance of: > 2,500 sustainable products > 6,000 Made in Italy products in the MARR assortment	2020	Sustainable products >2,000 Made in Italy products >3,000	More than 3,000 sustainable products  More than 6,500 Made in Italy products 
	Offer of sustainable and of the territory products	> 1,000 products in the "Della Nostra Terra" line	2020	Products in the Della Nostra Terra line >1,000	More than 1,000 products in the "Della Nostra Terra" line 
	Use of sustainable and certified raw materials (palm oil, cocoa and coffee) as ingredients in brand products	100% of brand products	2021	0%	58% of the brand products have been adjusted in total, and of these the substitution of all of those containing palm oil (100% of the brand products obtained from RSPO certified material) has been completed 

Given that topic S3 is by its nature correlated to the value chain, even beyond Tier 1, the company does not currently have the data available for the direct management of the impacts classed as material. However, being aware of their relevance, the Group has defined the objective regarding the offer of sustainable and local products which envisages an internal analysis of the performance trends, market trends and customer requirements, in order to establish any other strategic objectives that may respond to market needs. The target is then defined internally by the company management. Similarly, the monitoring of the progress being made with respect to this objective and the identification of any eventual improvements are managed through internal processes which allow the effectiveness of the action undertaken to be assessed. See the section on **MDR-T** on page 134 for more details on the targets set.



ESRS S4 - CONSUMERS AND END USERS

ESRS 2 - SBM-3 Relevant impacts, risks and opportunities and their interaction with strategy and the corporate model

The impacts, risks and opportunities regarding the customers and end users are linked to the business model of the workforce, as identified in the assessment processes described in ESRS 2 IRO-1. For MARR, **food safety** is a fundamental aspect which guides all aspects of its operations, from checking the raw materials to distribution management, ensuring **high quality and safety standards** for all consumers. The Group is committed to supplying its customers and consumers with clear and accurate information on the products offered so that they can make aware and safe choices. The impacts, risks and opportunities regarding the consumers and the end users, in turn, orient the corporate strategy, which is declined towards respecting the highest qualitative standards of the products and increasing **customer satisfaction and loyalty**.

In compliance with the disclosure obligations envisaged by ESRS 2, in the framework of the relevance analysis, MARR took into consideration all of the customers and end users who may be impacted directly through its own products and services and indirectly through its commercial relations, without distinction or considerations based on specific characteristics. In the framework of the assessment of the relevant risks and opportunities deriving from the impacts and dependences regarding the customers and end users, no specific situations were identified regarding specific groups of individuals.

The impacts, risks and opportunities concerning the customers and end users regard all categories of customers (Street Market, National Account and Wholesale), as well as all of the end users of the products marketed and sold by the Group. The above categories of customers and the final users who are not the users of products intrinsically damaging to their health or of services that may compromise the protection of personal data, freedom of expression or the principle of non-discrimination, are not included in the category of sensitive or vulnerable customers from a health and privacy viewpoint.

The relevance analysis led to the identification of a single material negative impact regarding MARR's end users, which can be classified as connected to an isolated incident in the case in which a case of non-compliance should occur regarding the health and safety of a product.

As regards the positive impacts, the adoption of digital solutions is a key factor in terms of facilitating access by the customers

to products and services, enhancing the interaction between consumers and companies through a phygital approach integrating physical and digital experiences. Also, through a timely communication to the customers, regulatory updates can be provided and initiatives of relevance notified. Another key aspect is increasing the awareness of the customers regarding product information, made possible by targeted advertising and promotional campaigns. Thanks to the use of digital tools, the companies are able to provide regulatory updates and notify initiatives of relevance, enhancing the relationship of trust with the customers and incentivising more aware purchase choices. The Group contributes towards the spreading of the **Culture of Food Quality and Safety** through training courses to encourage healthy and balanced lifestyles aimed at operators in professional catering. For more information regarding the positive material impacts on the customers and the actions that have led to such impacts, see paragraph *ESRS 2 - SBM-3: Relevant impacts, risks and opportunities and their interaction with the strategy and corporate model* on page 43 and *paragraph ESRS S4-4: Interventions on the relevant impacts on consumers and end users and approaches for mitigating the relevant risks and the achievement of relevant opportunities with regard to the consumers and end users, and the effectiveness of such action*, on page 111.

With regard to the risks to the customers and end users, these mainly concern the aspects linked to the reputation of the company and customer satisfaction. The transparency and tracking of product information are fundamental, also in terms of avoiding harm to the image of the company and maintaining the trust of the consumers. Any defective or non-compliant products can lead to unsatisfaction and the loss of customers: this risk is closely connected to the potential negative impact regarding the health and safety of the consumers. However, an important opportunity regarding the customers was also identified: offering training for caterers on ESG topics and on the management of quality food products may enhance the loyalty of the customers and improve the competitive position of the company. With regard to the risks and opportunities for customers and end users, see the section on ESRS 2 - SBM-3: *Relevant impacts, risks and opportunities and their interaction with the strategy and corporate model* on page 43.



ESRS S4-1 Policies regarding the consumers and end users

In order to effectively manage the impacts and risks connected to food safety and the potential damage to the health of the end users, in addition to pursuing the opportunity regarding the loyalty of customers, the Group has implemented the *Quality, Safety, Environment and Social Responsibility Policy*. In order to contribute towards the spreading of the Culture of Food Quality and Safety and at the same time prevent the generation of negative impacts on customers, the policy is structured with the aim of ensuring:

- the capacity to listen and innovation in the processes and products in order to make them increasingly respondent to the evolution of customer needs and the most update market trends, ensuring skills and flexibility;
- the constant involvement of individuals, in the awareness that participation is necessary and proposals and ideas are needed that focus on continuously improving the products, processes and services;
- the modernisation of the corporate processes, also thanks to digitalisation and the new technology available;
- the maintenance of an adequate level of training of the collaborators, stimulating professional updating, posi-

tivity, willingness, mentality and the spirit of collaboration at all levels, also through innovative methods of distance training;

- the control of the processes, from procurement, logistics and providing services to those of a commercial nature, keeping the available indicators under control (non-compliance, returns and complaints, destructions, unfulfilled orders, other KPI) and dealing with differences with a view to continuous improvement.

Through this policy, MARR is committed to ensuring high quality and safety standards, focusing its attention on the aspects of product health, from the selection of the suppliers to monitoring the hygiene conditions in the facilities and verifying the product and distribution, ensuring the proper maintenance of the cold chain and tracking. Marr also intends to assess in the future the eventual adoption of a policy dedicated specifically to the customers and the end users, in order to manage any further impacts, risks and opportunities regarding this group of stakeholders. This commitment will be oriented towards further enhancing the continuous and constructive dialogue with the customers and consumers, with the aim of managing the impacts more effectively, enhancing the quality of the services provided and encouraging greater transparency and responsibility in relations with customers and consumers.

ESRS S4-2 Processes of engaging the consumers and end users regarding the impacts

Engagement with MARR's customers is developed along the entire cycle of commercial relations, involving various phases ranging from initial procurement to loyalty and continuous support, and occurs both directly and with the representatives of the sales network, who act as intermediaries in order to ensure personalised support and dedicated consultancy.

This process is supported by an integrated approach combining digital solutions and direct interaction, encouraging constant and personalised contact. The methods of engagement include digital tools, such as the myMARR app, the MARR Catalogue,


dedicated newsletters (InforMARRnews), social channels and digital surveys to collect feedback and monitor satisfaction levels. These are supplemented by personal activities, including territorial meetings, trade events and the support of a specialist sales network providing direct consultancy for customers. MARR also encourages training activities, offering continuous training and informative programmes on topics linked to product quality and sustainability. The Sales Office and Marketing Office are responsible for ensuring active engagement with the customers.

ESRS S4-3 Processes to remedy the negative impacts and channels enabling the consumers and end users to voice their concerns

MARR currently has a Whistleblowing System in place, accessible by everyone, thereby also enabling the customers and end users, being stakeholders of the Group, to voice and raise their concerns, in anonymous or explicit form. This channel is available on the company website, through the link www.marr.it/en/home. Any whistleblowing reports are examined by the Whistleblowing Office, which begins a preliminary investigation to ascertain the facts reported. If the report is deemed to be founded, further investigations are started to ascertain the truthfulness of the accusations and determine the required corrective action.

Should a negative material impact be identified regarding the health and safety of the consumers, the Group will immediately assess the entity of the damage caused, identify the causes and define any corrective action in a timely manner. Such action may include withdrawing non-compliant products from the market or recalling the product if it has already been delivered to the end users. In the event of recalls, and therefore the need to inform the end users, in compliance with the dispositions envisaged by the Ministry of Health, MARR ensures that they are informed, also through the publication of a notice in the dedicated section of its own company website.

ESRS S4-4 Interventions on the relevant impacts for the consumers and end users and approached for the mitigation of the relevant risks and achievement of relevant opportunities in relation to the consumers and end users, and effectiveness of such action

ESRS TOPIC	ACTION
 ESRS S4 CONSUMERS AND END USERS	Planning and implementation of sampling plans for the analytical control of the products and self-checking inspections in the facilities of the Group
	Training and increasing responsibility of personnel regarding Food Safe-ty in order to ensure the proper application of the procedures and to ensure effective responses to Customers and Institutions
	Definition of training courses to encourage healthy and balanced life-styles aimed at professional catering operators and students

To identify which actions are the most appropriate in order to manage potential negative impacts on the health and safety of the consumers, the Group has set up the **Food Safety Committee** and has implemented internal management procedures and systems aimed at ensuring the withdrawal of any non-compliant products or tehri recall if they have already been delivered to the end users. In this context, MARR has also obtained **ISO 22005 certification for the corporate traceability system**. In the event of recalls, and therefore the need to inform the end users, in respect of the regulatory dispositions in force, MARR has envisaged that information be given also through the publication of a relevant notice in a dedicated section of the company website.

The Group ensures that the processes for the management of non-compliant products are always available and effective through the adoption of clear operating protocols, supported by a system of continuous monitoring and the rapid implementation of the corrective measures.

In order to avoid health and safety problems for the consumers, and to mitigate the risk of reputational damage linked to defective or non-compliant products, the Group has invested in training and increasing the responsibility of personnel in terms of Food Safety, ensuring the proper

application of the procedures and effective responses to Customers and Institutions.

Sampling plans are regularly scheduled and implemented **for the analytical control of the products** in relation to Food Safety and their qualitative characteristics. The **“Food Defense”** and **“Food Fraud mitigation”** programmes included in the self-checking plans drawn up in compliance with FSSC 22000 standards are included in this framework.

The **ISO 22000 and FSSC 22000 certified HACCP Self-Checking System** is aimed at ensuring the safety and tracking of the products, analysing the risks throughout the distribution and production process. It envisages the regular scheduling and execution of **inspections in the facilities and the logistical platforms**, in order to monitor the respect of the laws and regulations in force and the internal procedures. MARR has introduced **technological innovations in order to improve quality management**, digitalising the audit system, enabling the more efficient tracking and rapid management of non-compliances. This system enables the respect of the food safety standards to be monitored and the rapid implementation of the required corrective action, thereby reducing the risk of negative impacts on the consumers.

FOOD SAFETY MANAGEMENT SYSTEM

It aims to guarantee products safety and traceability in every phase of the process and it is certified according to ISO 22000 and FSSC 22000 standards

ISO 22000
BUREAU VERITAS
Certification

FSSC 22000
BUREAU VERITAS
Certification

ANALYSIS OF THE PRODUCTS

over
116,000
ANALYTICAL DETERMINATIONS

carried out by accredited external laboratories and internally in the MARR Quality Control Laboratory

FACILITIES INSPECTIONS

187
AUDIT HACCP

carried out by qualified internal auditors

SPECIFIC FOOD SAFETY TRAINING

98
IN-PERSON COURSES

to increase the culture of Quality and Food Safety in the company

TRACEABILITY SYSTEM

It is certified in compliance to ISO 22005 and it is based on the coding standard GS1 - 128

ISO 22005
BUREAU VERITAS
Certification

It allows to document the history of a product from its origin to the final consumer, through the registration and identification of all the information needed to ensure traceability along the supply chain. Information in accordance with current legislation, depend on product type

TRACEABILITY SYSTEM OF THE SEAFOOD CHAIN

The diagram illustrates the traceability system for the seafood chain, showing the flow from fishing to distribution. Key components include:

- FISHING:** Represented by a fishing boat icon.
- PACKING:** Represented by a warehouse icon with boxes labeled 'MARR'.
- MARR LOT ALLOCATION:** Represented by a computer monitor showing a barcode and text: 'Seafood species scientific denomination', 'FAO seafood area or breeding country, fishing gear', 'Traceability lot and expiration date', and 'GS1-128 code'.
- MARR DISTRIBUTION:** Represented by a warehouse icon with boxes labeled 'MARR'.
- GS1 128 SYSTEM IDENTIFICATION:** A detailed view of a product label for 'MERLUZZO' (Merluccius merluccius) showing the following information:
 - Seafood species scientific denomination
 - FAO seafood area or breeding country, fishing gear
 - Traceability lot and expiration date
 - GS1-128 code

In order to contribute towards the spreading of the Culture of Food Quality and Safety and improve the loyalty of its Customers, the Group has expanded the training courses dedicated to encouraging healthy and balanced lifestyles to the professional operators in the catering sector and students and monitors their realisation to ensure their effectiveness.

No problems or incidents regarding human rights concerning the customers and/or the end users of MARR have been raised during the reference period.

The management of the relevant impacts on the end users is carried out by assigning specific resources for controlling the quality and safety of the products. In this regard, in terms of human resources, the Group has a dedicated team available, responsible for supervising the processes and defining preventive measures to reduce the risks regarding Food Safety for the consumers.


See the section on **MDR-A** on page 132 for more details regarding the actions undertaken.

The definition of the objectives and monitoring of services with regard to the prevention of the negative impacts on the health of consumers, and also the enhancement of food safety, customer satisfaction and the management of the risks concerning the customers are currently managed internally. MARR has not directly engaged the customers and end users in the process of defining the corporate objectives. However, the engagement of the consumers and end users in this process has been indirectly carried out by using the various survey channels set up by the Group to intercept the customers' needs and their level of satisfaction. The objectives are aimed at ensuring food health and safety for the customers and end users through the analytical

control of the products and self-control inspections in the facilities, but also through activities that are aimed at increasing the awareness and training of personnel operating in the facilities and during the delivery phase. Furthermore, the Group has set itself the objective of encouraging healthy and balanced lifestyles through training courses for professional catering operators. The monitoring of services with regard to these objectives is done on a periodical basis through the use of specific indicators connected to the checks carried out on the products and also training provided for its collaborators.

See the section on **MDR-T** on page 134 for more details on the objectives set.

ESRS S4-5 Objectives linked to the management of the relevant negative impacts, improving the positive impacts and managing the relevant risks and opportunities

ESRS TOPIC	OBJECTIVE	TARGET	BASELINE	BASE VALUE	STATE OF PROGRESS
 ESRS S4 CONSUMERS AND END USERS	Ensuring food health and safety for Customers and consumers through the analytical control of products and self-checking inspections in the facilities	Analytical determinations >80,000/year HACCP audits >130/year	2020	Analytical determinations: 60,486 HACCP audits: 74	100 % More than 116,000 analytical determinations carried out <div><div>100%</div></div> 187 HACCP audits conducted <div><div>100%</div></div>
	Ensuring food health and safety for Customers and consumers by increasing the awareness and training of personnel operating in the facilities	No. of training courses on Food Safety > 50/year	2021	No. of training courses on Food Safety: 97	100% In-person courses: 98 <div><div>100%</div></div> Hours training on MARR Academy: 73
	Ensuring food health and safety for Customers and consumers by increasing the awareness and training of the drivers	Training courses in 100% of facilities	2024	0%	0%
	Spreading of healthy and balanced lifestyles through training courses for professional catering operators	Completion of the "Health and nutrition" training module dedicated to professional catering operators	2023	0%	0%

GOVERNANCE

Our governance model, based on accountability and transparency, is the foundation for long-term value creation with the purpose of contributing to the development of a more sustainable society.



MARR SUL TERRITORIO

- Headquarter
- 4 Piattaforme logistiche
- 30 Unità distributive
- Unità con Cash&carry
- 5 Unità New Catering
- 5 Unità Antonio Verrini
- Frigor Carni
- Jolanda De Colò



ESRS G1 - BUSINESS CONDUCT

ESRS 2 – GOV-1 Role of the administration, management and control bodies

MARR has based its corporate governance system on operating transparency, the valorisation of the requirements and requests of all of the Stakeholders and an ethical and responsible business conduct. The determination of the objectives and the planning of the Company processes follow a Governance approach that is developed organically according to the various directives reflected in the policies, procedures and regulations.

The form of administration and control adopted is of the traditional type and is characterised by the presence of a management body, the Board of Directors, and a control body, the Board of Statutory Auditors. The Board of Directors, which is vested with the widest-ranging powers, is responsible for the everyday and extraordinary management of the business, defining and implementing the corporate strategies. In support of the Board, with preliminary, propositional and consultative functions, is the Control and Risk Committee, the members of which are Board members, as stated in *ESRS 2 – GOV-1*. The main mission of the administration body is the pursuit of sustainable success, creating long-term for the shareholders, in respect of the interests of the other relevant stakeholders to the company. To this end, it implements policies that are not only compliant with the laws and regulations in force, but also ethical and oriented towards sustainability. In particular, with the objective of ensuring proper conduct and increasing levels of transparency and efficiency in the governan-

ce system, in 2005, MARR adopted a **Code of Ethics** which defines the rules of conduct and the principles of legality, transparency and correctness to be applied to the internal and external relations of the Company. The Company has also adopted an Organizational Model pursuant to Legislative Decree no. 231/2001, which is periodically updated by the Board of Directors to adjust it to new regulatory dispositions. Similarly, the adoption of the **Anti-corruption Policy** and its eventual modifications and integrations of a substantial nature are the exclusive competence of the Administration Body, which thus ensures constant control over the alignment of the business with ethical and transparency principles.

At the same time, the Board of Statutory Auditors carries out a fundamental supervisory role. With regard to the business conduct, it has the duty of supervising over the observance of the law and the company by-laws and the methods of proper implementation of the corporate governance rules envisaged in the Report on Corporate Governance and ownership set-up.

Both of these boards have in-depth skills in terms of business conduct, in relation to both training and professional experience, thanks to the continuous updating of the regulations and best practices for its sector of business. These skills are reflected in the capacity to effectively manage the ethical risks, encouraging transparency, legality and sustainability in the company's operations.

ESRS G1-1 Policies regarding the business culture and conduct of companies

The Company believes that reputation and honourability are fundamental values for its success, especially in relation to its status of listed company. The encouragement of these values is the core of the business culture of the company, as stated in the Code of Ethics, which is the main tool in terms of orienting its activities and decisions and defines the ethical principles that drive every aspect of the Company's relations with its internal and external collaborators and the other stakeholders. In particular:

- Customers: The Company aims at success through the continuous improvement of the quality of its services and commercial conditions, in full respect of the laws and regulations in force, in particular those of a sanitary nature, to ensure the healthiness of its products and respect of the rules of proper market competition.
- Suppliers: The selection of suppliers is based on criteria of quality, cost and reliability, with methods based on loyalty and impartiality, thereby ensuring that choices are always made in line with the ethical and transparency principles.

- Shareholders: As a company listed on the Euronext STAR segment of the Italian Stock Exchange, the Company is bound to respect the rights of the shareholders and investors, giving them clear, complete and detailed information to enable investment choices to be made with awareness.
- Public institutions: The relations with public institutions are managed in respect of the laws and regulations in force and in a spirit of loyalty, correctness and transparency. Interactions are reserved for those authorised by the management team and gifts or donations that may be interpreted as aimed at gaining an unfair advantage are not permitted.
- Personnel: The Company recognises that the wellbeing and professional growth of its collaborators are essential for its business success. This is why it is committed to encouraging a stimulating, inclusive and respectful working environment, encouraging continuous training and the valorisation of talent. The corporate objectives are pursued in a context that encourages reciprocal respect and collaboration at all corporate levels.

The Code of Ethics also deals with fundamental topics in terms of ensuring proper business conduct, including: the duties of the collaborators, the operating duties of the supervisory body, the functions of the Control and Risk Committee, the role of the Whistleblowing Office, the responsibilities of the department managers and the sanctions in the event of breaches. In line with these principles, MARR recognises the importance of operating in respect of the values of loyalty, impartiality, correctness and protection of individuals. In this context, it has also adopted an Anti-corruption Policy which lays down precise rules on forbidden conduct, the methods of preventing and managing the risk of corruption and the sanctions in the event of breaches. The Policy is applied uniformly throughout the MARR Group, is based on national and international law, the Code of Ethics and the Legislative Decree 231/01 Organizational, Management and Control Model, with the aim of constantly increasing the awareness of those involved and recognising and preventing corruption and fraud. It is aimed at all of the corporate bodies, employees, collaborators, customers, suppliers and, in general, whoever has relations with the company, each according to their responsibilities. With regard to MARR's activities, the 231 risk analysis has identified various contexts in which the risk of active and passive corruption is most significant. These include relations with Public Administration, with customers, with suppliers and with collaborators. Furthermore, MARR has identified the Administration Head Office, Local Credit Manager and Local Branch Account as the corporate departments involved in the activities with the highest risk of corruption. Each MARR Unit has been informed of the adoption of the Anti-corruption Policy and the procedures aimed at limiting the risk of corruption by affixing notices on the noticeboards, and newly hired staff are also informed specifically in this regard. In terms of uniformity of intent and objectives, the Anti-corruption Policy is also acknowledged and applied by all the companies in the MARR Group. On 24 February 2023, the Board of Directors updated the Anti-corruption Policy of the Company by inserting a recall of the new internal policy, adopted pursuant to Law 166/2016, aimed at disciplining donations to entities of a non-profit-making nature of food products no longer marketable but still suitable for human consumption. See **MDR-P** and G1-3 for more details on the Anti-corruption Policy. In fulfilment of Legislative Decree 24/2023, the Group adopted a **Whistleblowing System** in July 2023 which enables all subjects with working and professional relations with MARR and the companies in the Group to report, even anonymously, any facts or events that may constitute a breach of the Legislative Decree 231/2001 Organizational Model, the Code of Ethics, the Anti-corruption Policy and, in general, internal breaches or irregularities regarding the corporate procedures adopted, and national or European laws and regulations.

In its meeting on 3 August 2023, the Board of Directors updated the Legislative Decree 231/01 Organizational Model, the Code of Ethics and the Anti-corruption Policy in

order to make the whistleblowing methods consistent with those in the Whistleblowing System. The channel ensures the utmost confidentiality with regard to the identity of the whistleblower, separating their personal data from the contents of the report and using cryptography to protect all confidential information. This enables the whistleblower to remain anonymous and the association of the report to their identity is only possible if envisaged by the law, with prior authorisation. Confidentiality is also ensured as regards the contents of the report and the correlated documentation in all phases of the process, preventing unauthorised access and ensuring that nobody can consult or extract copies of the report without a valid legal motive for doing so. Whistleblowing is also excluded from the rights of which in articles 15 to 22 of the GDPR should the exercise of these rights lead to the effective and concrete prejudice of the confidentiality of the identity of the whistleblower. Furthermore, the Whistleblowing System also strictly forbids any form of retaliation against the whistleblower and third parties connected to them, dismissal, punishment, discrimination or unjustified changes of position within the company. Lastly, specific measures are also in place to protect the rights of the subjects named in the whistleblowing report, ensuring that the entire process is just and transparent. For more details regarding the measures aimed at protecting whistleblowers, see the document entitled "[Whistleblowing procedure](#)".

The training and information of personnel aimed at implementing the 231 Model are managed by the Human Resources Manager, in close collaboration with the Supervisory Body (SB). The training pathway involves various different methods, including an initial seminar and subsequent periodical refreshments, to which are added occasional e-mails sent by the SB in order to keep personnel informed. During the training process, specific attention is given to the correctness of conduct with regard to the activity of encashment and the use of IT devices. Furthermore, the diffusion of the Code of Ethics is also ensured, both through direct distribution and through its display in the workplaces and publication in a dedicated section of the company website. In the section entitled "Whistleblowing Policy", detailed information is also provided with regard to the whistleblowing channel, the relative procedures and the presuppositions for internal and external whistleblowing, in compliance with that envisaged by art. 5, paragraph 1, sub. e) of Legislative Decree 24/2024. MARR does not provide further specific training sessions on business conduct in addition to these activities and neither has it adopted additional procedures to investigate and incidents in this context.

Also, in addition to the procedures adopted to follow-up the whistleblowing reports received through the Whistleblowing System, MARR is committed to quickly, independently and objectively investigating any incident regarding business conduct.

ESRS G1-2 Management of relations with suppliers

MARR recognises the importance of the **transparent and responsible management of relations with its suppliers**, and is aware that such relations directly influence the procurement chain, and this is why the Group encourages the creation of stable and long-term relations and takes all action aimed at continuously improving the control of its own principles by the entire supply chain.

The product suppliers who are part of the MARR procurement chain and the service providers are selected, assessed and qualified according to methods and criteria defined in the relevant procedures of the Quality System, in compliance with that envisaged by ISO 9001 standards and are directly involved in checking the quality and sustainability of its own products. The **Supply Agreement** requires that the suppliers respect that envisaged in the MARR Code of Ethics, so as to fully share the values of the Group. Furthermore, the suppliers of the Group are subjected to verification procedures to ensure the respect of the safety and quality characteristics envisaged in the **procedure of “Supplier Assessment and Qualification”**, which envisages among other aspects the verification of the system and product certifications of the suppliers, which also includes the SA 8000 certification regarding the sphere of Social Responsibility.

The products purchased are checked on receipt of the goods and during the processing and/or storage phase at the distribution units and MARR Platforms. The incoming checks are carried out by personnel properly trained to carry out the checks on the basis of instructions and control plans.

In addition to checking the products purchased, MARR reserves the right to ascertain, with or without notice, the respect of the **Code of Conduct** by the Suppliers through its own personnel of organizations entrusted to do so. These checks may include inspections of the processes and structures of the supplier and/or interviews with the workers.

The Code of Conduct requires that the suppliers of the Group must ensure that the activities they carry out are compatible with safeguarding the rights of individuals, undertaking to offer their own employees working conditions in compliance with the applicable laws and regulations, protect the workers’ rights and encourage a safe, healthy and productive workplace. They are also bound to recognise, manage and minimise the environmental impact of their operations, respecting the applicable laws and regulations and adhering to the standards of commercial integrity to favour a more transparent economy. In particular, the suppliers of food products must ensure the respect of the fundamental food quality and safety requirements, including, for example and not limited thereto, proper labelling, the transparency, health and safety of food products, high qualitative standards and the encouragement of eco-sustainable products.

Should the checks or inspections show that the Supplier has failed to respect the Code of Conduct, the Group shall firstly attempt dialogue with the supplier aimed at agreeing to the necessary corrective action in order to ensure the full

respect of the Code in the short-term. Should no suitable settlement be reached, MARR may exercise the right to withdraw from the agreement with the supplier.

The **list** of the **MARR Qualified Suppliers** and their ratings are updated periodically on the basis of the performance and any non-compliances ascertained regarding the supplies and customer complaints. Should the suppliers receive a non t entirely positive rating, MARR requires that measures and corrective action be taken in order to remedy the shortcomings encountered. Should serious criticalities emerge, immediate interventions are carried out involving the supplier (letter of rebuke, audits on the productions facilities, sampling and analytical tests on the products, leading to possible suspension of purchases), with the objective of eliminating the problems encountered and ensuring compliance with the specified requirements.

The supply agreement also includes a specific clause on the sustainability practices; in particular article 12 of the Agreement requires that the supplier undertakes to:

- Define and periodically review a corporate policy concerning social responsibility and working conditions and ensure the willingness to host authorised MARR personnel at its working facilities and enable them to ascertain the level of respect of the requirements of the regulation recalled above;
- Respond to any questions raised by MARR on the ESG practices, with specific reference to the sustainable development measures envisaged in its supply chain.

In addition, MARR has dispatched to the suppliers a notice to incentivise them to make the environmental and social certifications available in the MARR Catalogue, compile the “Sustainability practices” section, inserting a link to their Sustainability Reporting or other activities carried out with a view to reducing CO₂ emissions.

To facilitate and make more transparent communications with its suppliers, MARR has created the **Supplier Portal**, a platform that enables suppliers to present their products and attach multimedia material such as technical sheets, safety sheets, labels, photos of the products, videos, recipes and much else besides. There is also a section dedicated to the details of the supplier, which may be supplemented with the company history and indications regarding its sustainability practices. A third section requires that any certifications of a voluntary nature be included. After being verified by Quality Control and by the buyers (each one specialising in a specific category of goods), this documentation is then published in the MARR Catalogue and in the myMARR application for consultation by the customers. The suppliers can also count on a simple and transparent digital procedure and help desk available in the form of a chat or by e-mail or telephone. In 2022, a new function was implemented on the supplier portal which enables new products to be put forward through specific documentation. This possibility has also been opened for all of those companies that wish

to make their products known and propose them to MARR. Through a dedicated access, following a simple registration process, these suppliers, known as ‘prospect suppliers’, can fill out the Personal Details, Certifications, Documents and Products proposed sections as MARR suppliers do. These proposals are then assessed by the buyers to identify products of possible interest.

MARR thus has a single and wide-ranging digital database including products proposed by codified and non-codified suppliers. In a single section, MARR has an ample overview of the new trends that characterise the foodservice market, is updated on the launch of new products, gets to know the market players, consults material regarding the products proposed more easily and can include new products in its assortment in a more streamlined and rapid manner.

Animal welfare represents another topic of fundamental importance in the selection, qualification and assessment of the suppliers, also in line with the increasing awareness

of the customers and consumers on this topic. MARR is committed to ensuring that the products of animal origin that it offers are not only safe from a health and sanitary viewpoint and trackable, but originate from production lines that respect the principles of animal welfare. These principles are an integral part of the supply requirements and are included in the contracts stipulated with the suppliers. Although MARR does not directly manage production lines of animal origin, it requires that the suppliers respect the laws and regulations in force and encourage the adoption of standards higher than the minimum legal requirements. In particular, it requires that good breeding practices be adopted, ensuring adequate housing, hygiene, feeding and health conditions, responding to the fundamental needs of animals according to the **“Five Liberties”** in the Brambell Report (1965) and the “Farm Animal Welfare” guidelines. To ensure the respect of these principles, MARR has implemented a **plan of inspections** to assess compliance with the animal welfare standards agreed with the suppliers,

MARR'S COMMITMENT ON ANIMAL WELFARE



MARR recognises that animals are living beings and believes that animal welfare does not only depend on the physical health of the animal, but also on its mental state and capacity to express species-specific behaviour, in harmony with the environment.

For animal welfare, good farming practices and adequate shelter, hygiene, feeding and health must all be guaranteed.

Farming and management systems must satisfy animals needs respecting the “Five Freedoms” listed in the Brambell Report in 1965 and reclaimed by the “Farm Animal Welfare Council” of 1979.

THE FIVE FREEDOMS

1
First
Freedom from hunger, thirst and malnutrition, ensuring that the animals have access to fresh water and a diet that keeps them in good health.

2
Second
Freedom from environmental distress, ensuring that the animals have a suitable living space including shelter and a comfortable rest area.

3
Third
Freedom from pain, injuries and illness, preventing them or diagnosing and treating them quickly.

4
Fourth
Freedom to manifest species-specific behavioural characteristics, providing adequate space and structures and the company of animals of the same species.

5
Fifth
Freedom from fear and stress, ensuring that the animals are kept in conditions and care which do not cause suffering.



Products offer of animal origin sourced from chains respectful of animal welfare's principles (beef, pork and poultry meat, eggs and egg products, sustainable aquaculture products).



Control process of the “Sustainable fish supply chain” and inspections of aquaculture sector suppliers respectful of animal welfare criteria defined for the fishing industry.



Control process for the management of animal welfare conditions of egg-producing hens and broiler chickens as well as farming inspections.



Awareness campaigns aimed at Customers to promote the use of eggs and egg products from barn and organic farms.



INTRODUCTORY SECTION

GENERAL DISCLOSURES

ENVIRONMENT


SOCIAL

GOVERNANCE

also with the collaboration of international control and certification bodies. In this context, MARR has defined a **regulatory document for animal welfare** to be applied to the procurement chain, obtaining the certification for the **production line of egg-producing hens** and the national one for **broiler chickens**.

In addition to the welfare of land animals, MARR is actively committed to protect water resources at a global level, encouraging ecologically and socially sustainable fishing practices. The company supports fishing activities that respect the marine ecosystems, are carried out in areas with a responsible management of the seafood resources and

use selective methods that are not damaging to the environment. These practices are in line with the FAO Code of Conduct for Responsible Fishing. MARR is also committed in the aquaculture sector to **selecting seafood products originating from farming methods that respect rigorous criteria of sustainability and well-being conditions for the fish**. In particular, in the framework of the programme for controlling the “Sustainable Seafood Production Line”, MARR has expanded the verification activities to suppliers in the aquaculture sector, ensuring that specific criteria linked to animal welfare are respected, including density of breeding, the quality of the water, the practices of managing feeding and methods of butchering.

ESRS TOPIC	OBJECTIVE	TARGET	BASELINE	BASE VALUE	STATE OF PROGRESS
 ESRS G1-BUSINESS CONDUCT	Training on the Policy and on the regulations of an anti-corruption nature for personnel who are closely involved in the activities at most risk of corruption	Training courses for 100% of the departments closely involved	2024	0%	Course completed for 100% of the corporate departments deemed to be most exposed: Administration Head Office, Local Credit Manager and Local Branch Accounts. Will be extended to the other corporate departments during 2025 <div><div></div>100%</div>
	Encouraging conditions of better animal welfare in the poultry production lines (egg-producing hens and broiler chickens)	At least 6 Audit/year on the respect of the MARR Regulations for the system of animal welfare control	2019	Number of producers subjected to audits on animal welfare: 8	100 % Number of producers subjected to audits on animal welfare: 6 <div><div></div>100%</div>
	Encouraging conditions of better animal welfare in the production lines of egg-producing hens	Suspension of the marketing of eggs and egg products deriving from hens raised in cages and in combined systems Suspension of the use of eggs and egg products deriving from hens raised in cages and in combined systems as ingredients in brand products	2020	Base value not applicable	0 % 100% - The transition towards breeding systems not using cages for eggs and egg products used in ingredients in brand products was completed in October 2024 <div><div></div>100%</div>

See **MDR-A** on page 132 for more details regarding the actions and objectives set as regards animal welfare.

In the framework of the management of supply relations, the Group does not as yet have a formal policy on the payment timeframes, but recognises the crucial importance of this topic for the proper functioning of its activities and specifically for the generation of shared value. The respect of the payment deadlines is considered a fundamental element in maintaining stable and trustworthy relations with

the suppliers, especially with SMEs, avoiding negative impacts due to eventual delays. The company focuses especially on the punctuality of payments, being aware that the responsible management of cash flows is essential to guarantee the sustainability of commercial relations and the proper performance of business operations.

See chapter S2 for more details on the management of relations with suppliers with regard to their workforce.

¹³ The requirements to be audited are contained in specific checklists, included in the MARR Regulations, and include the European regulatory dispositions in force, the respect of the “Five Liberties” (listed in the Brambell Report, 1965) and further animal welfare requirements.

ESRS G1-3 Prevention and identification of active and passive corruption

MARR’s Anti-corruption Policy constitutes the fundamental tool in terms of preventing, identifying and managing the risks regarding active and passive corruption. To ensure proper prevention, MARR is committed to spreading the Policy at all corporate levels, providing a copy for newly hired staff, who are asked to view the document and to sign a declaration of commitment with regard to the principles contained therein. Furthermore, the Policy is vehicle towards the stakeholders through specific contractual clauses, so that they are aware of the obligations and conduct expected of them. To ensure maximum visibility and transparency, the Policy is also published on the company website. The application of the dispositions contained in it is also constantly monitored by the Corporate and Legal Affairs Department, which deals with verifying compliance with the laws and regulations in force and identifying any areas for improvement, in order to continuously enhance the anti-corruption approach of the company. This commitment aims to ensure that all employees, collaborators and suppliers are fully aware of the rules to be followed, encouraging a corporate culture oriented towards the prevention of corruption and respect of the laws and regulations in force. To identify cases of corruption, MARR uses the Whistleblowing System, through which employees, collaborators and third parties can report suspect conduct or breaches of the Policy anonymously. The whistleblowing reports are examined by the Whistleblowing Office, which begins a preliminary investigation to ascertain the facts reported.

Should the report be deemed founded, further investigations are undertaken to further ascertain the truthfulness of the accusations and determine the necessary corrective action. Lastly, in manging cases of corruption, MARR adopts a system of sanctions envisaging disciplinary measures for breaches of the Policy. The sanctions may vary and are commensurate to the severity of the breach, including termination of contract or cessation of contracts with suppliers and collaborators. Whenever deemed opportune and in any event at least once annually, the Corporate and Legal Affairs Department reports to the Board of Directors regarding the activities carried out and significant circumstances or facts or urgent criticalities in the Policy that emerge during the verification activities. Lastly, with the purpose of increasing the awareness of, educating and preparing the MARR collaborators, at any level, in terms of recognising and actively preventing potential corruption, and also encouraging a culture of transparency and integrity, the Group provides training courses on the 231 Model, which deal simultaneously with the aspects regarding anti-corruption. Furthermore, the Group has set the objective of providing training courses for all of the corporate departments that are closely involved in the activities at most risk of corruption.

During the course of the 2024 business year, 0% of the above corporate departments participated in training on corruption. See **MDR-T** on page 134 for more details on the objectives set.

ESRS G1-4 Ascertained cases of active and passive corruption

ASCERTAINED CASES OF ACTIVE AND PASSIVE CORRUPTION (NO.) AND AMOUNTS OF THE FINES INFLICTED (€)	DESCRIPTION
24. a) State the number of convictions for breaches of the laws against active and passive corruption	0
24. a) State the amounts of the fines inflicted for breaches of the laws against active and passive corruption	0.00

ESRS G1-6 Payment procedures

Although the payment procedures within the Group are uniform, because of the variety of suppliers, payments are made on the basis of specific cases and agreements. Considering the complexity of the indicator, it has been chosen for this first year of reporting to calculate and report the information regarding the parent company, which represents more than 96% of the total suppliers of the Group as at 31 December 2024. As of next year, the information regarding the subsidiaries will also be included. It must be pointed out that the calculation of the average number of days for payment was made on the invoices from suppliers (Italy and overseas) for the purchase of goods and suppliers (Italy and overseas) of services. AS regards the former, it should be noted that the calculation does not include advance payments to non-EEC suppliers requiring advance payments due to trade practices for the purchase of products from fishing campaigns. Taking the above into account, MARR pays invoices to suppliers on average within 60 days. This delay is the avera-

ge weighted number of days in the various categories of suppliers for the purchase of goods and/or services. The most significant category of purchases is the purchases of food products that are very fresh, fresh or frozen at different temperatures, with an average of about 79 days; this category accounts for about 46% of the total purchases. As regards the other more significant categories, the category of seafood products, which accounts for about 15% of the total purchases, is paid after about 64 days on average and the category of meat purchases, which accounts for about 18% of total purchases, is paid after about 51 days on average. The company pays for the services received within 55 days of receipt of the invoice, and this represents about 13% of annual invoices.

It must be pointed out that, as of the date of this document, there are no relevant legal proceedings pending due to delayed payments.

ESRS 2 IRO-2 Disclosure obligations of ESRS relevant to the company’s sustainability statement

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The following is an overview of the present Sustainability Statement disclosure requirements.

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ESRS 2 – Criteria for preparation	BP-1 General criteria for preparing sustainability statements	p. 18
	BP-2 Disclosure regarding specific circumstances	p. 19
ESRS 2 - Governance	GOV-1 Role of the administration, management and control bodies	p. 20
	GOV 2 Information provided to the administration, management and control bodies of the company and sustainability matters dealt with by them	p. 23
	GOV-3 Integration of sustainability services in the incentives system	p. 24
	GOV-4 Declaration on due diligence	p. 25
	GOV-5 Risk management and internal auditing of Sustainability Reporting	p. 25
ESRS 2 - Strategy	SBM-1 Strategy, corporate model and value chain	p. 28
	SBM-2 Interests and opinions of the stakeholders	p. 42
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	ESRS 2 SBM-3 – Relevant impacts, risks and opportunities and their interaction with strategy and the corporate model	p. 64
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	E1-2 – Policies regarding the mitigation of climate change and adapting to them	p. 64
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	ESRS 2 IRO-1 – Description of the processes for identifying and assessing the relevant pollution-related impacts, risks and opportunities	p. 50
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	ESRS 2 SBM-3 - Relevant impacts, risks and opportunities and their interaction with strategy and the corporate model	p. 43
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TABLE REGARDING OTHER EU LEGISLATIVE ACTS

The following is the table, as envisaged by ESRS 2 appendix B to facilitate the search for elements of information contained in this Sustainability Statement originating from other legislative acts passed by the European Union.

DISCLOSURE OBLIGATION AND CORRESPONDING ELEMENT OF INFORMATION		REFERENCE PAGE
ESRS 2 GOV-1	Gender diversity in the Board, paragraph 21, subsection d)	p. 20
ESRS 2 GOV-1	ESRS 2 GOV-1 Percentage of independent members of the Board of Directors, paragraph 21, subsection e)	p. 20
ESRS 2 GOV-4	Declaration on due diligence, paragraph 30	p. 25
ESRS 2 SBM-1	Involvement in activities connected to activities in the sector of fossil fuels, paragraph 40, subsection d), point i)	Not applicable
ESRS 2 SBM-1	Involvement in activities connected to the production of chemical substances, paragraph 40, subsection d), point ii)	Not applicable
ESRS 2 SBM-1	Participation in activities concerning controversial weapons, paragraph 40, subsection d), point iii)	Not applicable
ESRS 2 SBM-1	Involvement in activities connected to the cultivation and production of tobacco, paragraph 40, subsection d), point iv)	Not applicable
ESRS E1-1	Transition plan to achieve climate neutrality by 2050, paragraph 14	p. 64
ESRS E1-1	Businesses excluded from the reference indices aligned to the Paris Agreement, paragraph 16, subsection g)	p.64
ESRS E1-4	Greenhouse gas emission reduction targets, paragraph 34	p. 68
ESRS E1-5	Consumption of energy from fossil fuels broke down by source (only sectors with a high impact on climate), paragraph 38	p. 69
ESRS E1-5	Energy consumption and energy mix, paragraph 37	p. 69
ESRS E1-5	Energy intensity associated to activities in sectors with a high climate impact, paragraphs 40 to 43	p. 69
ESRS E1-6	Gross emissions in contexts 1, 2 and 3 and total greenhouse gas emissions, paragraph 44	p. 69
ESRS E1-6	Intensity of gross greenhouse gas emissions, paragraphs 53 to 55	p. 71
ESRS E1-7	Greenhouse gas absorption and carbon credits, paragraph 56	Not relevant
ESRS E1-9	Exposure of the portfolio of the reference index to physical climate-related risks, paragraph 66	Disclosure subject to phase-in
ESRS E1-9	Breakdown of the monetary amounts by acute and chronic physical risk, paragraph 66, subsection a) ESRS E1-9 Position of the significant activities with relevant physical risk, paragraph 66, subsection c)	Disclosure subject to phase-in
ESRS E1-9	Division of the book value of the intangible assets by class of energy efficiency, paragraph 67, subsection c)	Disclosure subject to phase-in
ESRS E1-9	Level of exposure of the climate-related opportunities portfolio, paragraph 69	Disclosure subject to phase-in
ESRS E2-4	Quantity of pollutants of each figure in appendix II to regulation E-PRTR (European Register of Emissions and Transfers of Pollutant Substances) emitted into the air, water and soil, paragraph 28	Not relevant
ESRS E3-1	Seawater and marine resources, paragraph 9	p. 73
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ESRS E3-1	Sustainability of the seas and oceans, paragraph 14	p. 73
ESRS E3-4	Total water recycled and used, paragraph 28, subsection c)	Not relevant
ESRS E3-4	Total water consumption in m ³ compared to the net revenues from own operations, paragraph 29	Not relevant
ESRS 2 IRO-1- E4	paragraph 16, subsection a), point i)	Not applicable
ESRS 2 IRO-1- E4	paragraph 16, subsection b)	p. 50
ESRS 2 IRO-1- E4	paragraph 16, subsection c)	Not applicable
ESRS E4-2	Farming policies or practices/for the use of sustainable soils, paragraph 24, subsection b)	Not applicable
ESRS E4-2	Practices or policies for the sustainable use of the seas/oceans, paragraph 24, subsection c)	Not applicable
ESRS E4-2	Policies aimed at dealing with deforestation, paragraph 24, subsection d)	Not applicable
ESRS E5-5	Non-recycled waste, paragraph 37, subsection d)	p. 85
ESRS E5-5	Hazardous waste and radioactive waste, paragraph 39	p. 85
ESRS 2 - SBM3 - S1	Forced labour risk, paragraph 14, subsection f)	p. 88
ESRS 2 - SBM3 - S1	Risk of child labour, paragraph 14, subsection g)	p. 88
ESRS S1-1	Political commitments in terms of human rights, paragraph 20	p. 90
ESRS S1-1	Policies regarding due diligence on the matters in the scope of fundamental conventions 1 to 8 of the International Labour Organization, paragraph 21	p. 90
ESRS S1-1	Procedures and measures to prevent human trafficking, paragraph 22	p. 90
ESRS S1-1	Policy for preventing or management system for injuries in the workplace, paragraph 23	p. 90
ESRS S1-3	Mechanisms for dealing with complaints/reports, paragraph 32, subsection c)	p. 92
ESRS S1-14	Number of deaths and rate of work-related injuries, paragraph 88, subsections b) and c)	p. 98
ESRS S1-14	Number of days lost due to minor and major injuries, fatal accidents or illnesses, paragraph 88, subsection e)	p. 98
ESRS S1-16	Incorrect gender remuneration gap, paragraph 97, subsection a)	p. 99
ESRS S1-16	Excessive remuneration gap in favour of the Chief Executive Officer, paragraph 97, subsection b)	p. 99
ESRS S1-17	Discrimination-related incidents, paragraph 103, subsection a)	p. 99
ESRS S1-17	Failure to respect the guiding principles of the United Nations on businesses and human rights and the OECD guidelines, paragraph 104, subsection a)	p. 99
ESRS 2 SBM-3 - S2	Severe risk of child labour or forced labour in the work chain, paragraph 11, subsection b)	p. 100
ESRS S2-1	Political commitments regarding human rights, paragraph 17	p. 101

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ESRS S2-1	Failure to respect the guiding principles of the United Nations on businesses and human rights and the OECD guidelines, paragraph 19	p. 101
ESRS S2-1	Policies regarding due diligence on the matters in the scope of fundamental conventions 1 to 8 of the International Labour Organization, paragraph 19	p. 101
ESRS S2-4	Human rights problems and incidents upstream and downstream of the value chain, paragraph 36	p. 103
ESRS S3-1	Political commitments regarding human rights, paragraph 16	p. 106
ESRS S3-1	Failure to respect the guiding principles of the United Nations on businesses and human rights, the principles of the ILO and the OECD guidelines, paragraph 17	p. 106
ESRS S3-4	Human rights problems and incidents, paragraph 36	p. 106
ESRS S4-1	Policies regarding consumers and end users, paragraph 16	Not applicable
ESRS S4-1	Failure to respect the guiding principles of the United Nations on businesses and human rights and the OECD guidelines, paragraph 17	Not applicable
ESRS S4-4	Human rights problems and incidents, paragraph 35	p. 111
ESRS G1-1	United Nations convention against corruption, paragraph 10, subsection b)	Not applicable
ESRS G1-1	Protection of whistleblowers, paragraph 10, subsection d)	Not applicable
ESRS G1-4	Fines imposed for breaches of the laws against active and passive corruption, paragraph 24, subsection a)	p. 123
ESRS G1-4	Laws for combating active and passive corruption, paragraph 24, subsection b)	p. 123

MDR-P POLICIES

MDR-P – Policies adopted to manage relevant sustainability matters

ESRS TOPIC	POLICY		MAIN CONTENTS	FRAMEWORK OF APPLICATION OF THE POLICY	TOP MANAGEMENT LEVEL RESPONSIBLE FOR THE POLICY	HOW THE POLICY IS DIVULGED
ESRS E1 - Climate change	MARR has not currently formalised policies regarding climate change					
ESRS E2 – Pollution	MARR has not currently formalised policies regarding pollution					
ESRS E3 - Water and marine resources	MARR has not currently formalised policies regarding water and marine resources					
ESRS E4 - Protection of biodiversity and ecosystems	Quality, Safety, Environment and Social Responsibility Policy	With regard to the environment section, the Policy is aimed at supporting the ambition of MARR to contribute concretely towards the creation of a sustainable and responsible development model. To this end, the policy describes the measures adopted to encourage the prevention of pollution and the containment of the use of the available resources.	Implementation of the Policy includes the operations along the value chain	Chief Executive Officer	Divulged internally by e-mail and on bulletin boards	
ESRS E5 – Use of resources and the circular economy	Quality, Safety, Environment and Social Responsibility Policy	With regard to the environment section, the Policy is aimed at supporting the ambition of MARR to contribute concretely towards the creation of a sustainable and responsible development model. To this end, the policy describes the measures adopted to encourage the prevention of pollution and the containment of the use of the available resources.	Implementation of the Policy includes the operations along the value chain	Chief Executive Officer	Divulged internally by e-mail and on bulletin boards	
ESRS S1 - Own workforce	Human resource management policy	The policy aims to valorise human resources through principles of merit, skills and respect of equal opportunities. MARR is committed towards creating a respectful working environment, with no discrimination or harassment.	All employees and collaborators of the MARR Group	Board of Directors	The policy is published on the Group website	
	Quality, Safety, Environment and Social Responsibility Policy	With regard to the social responsibility section, the Policy aims to valorise people as a fundamental resource for the development of the Company- To this end, the policy encourages the respect of the principles of Social Responsibility both within the workforce and along the supply chain, defining the commitments undertaken by MARR.	All employees and collaborators of the MARR Group	Chief Executive Officer	Divulged internally by e-mail and on bulletin boards	
ESRS S2- Workers along the value chain	MARR has not currently formalised policies regarding the workers along the value chain					
ESRS S3 - Communities involved	MARR has not currently formalised policies regarding the communities involved					
ESRS S4 - Consumers and end users	Quality, Safety, Environment and Social Responsibility Policy	With regard to the Quality and Safety sections, the policy aims to ensure customer satisfaction by combining teamwork and intelligent work through the optimisation of the processes and innovation, encouraging the continuous enhancement of the products and services. Furthermore, it aims to ensure the respect of the quality, food safety and hygiene standards, with specific focus on the management of the cold chain.	All customers and end consumers of the MAR Group	Chief Executive Officer	Divulged internally by e-mail and on bulletin boards	
ESRS G1- Business conduct	Anti-corruption policies	The Anti-Corruption policy document outlines the general principles and rules of conduct to be followed in carrying out activities, forbidden conduct, monitoring to protect the risk of Corruption and the relative sanctions.	The recipients of the policy are the corporate bodies, employees, collaborators, customers and suppliers and in general all those who directly or indirectly, permanently or temporarily, have rapports and relations with the Company, each in the context of their functions and responsibilities	Board of Directors	The policy is published on the Group website	

ACTIONS

MDR-A – Actions and resources regarding relevant sustainability matters

ESRS TOPIC	ACTION	FRAMEWORK OF ACTION (VALUE CHAIN, GEOGRAPHICAL AREAS, ETC.)	TIMEFRAMES	STATE OF PROGRESS
ESRS E1- Climate change	Use of energy from renewable sources through the installation of photovoltaic panels	Own operations	Long	Current
	Use of electricity from renewable sources through the acquisition of origin warranties	Own operations	Long	Planned
	Transition towards vehicles with low environmental impact, involving the haulage firms	Own operations	Short	Current
	Definition and monitoring of logistical KPI in order to increase the efficiency of transport	Own operations	Medium	Planned
	Use of a quota of HVO biofuel in some suitable vehicles in the company's fleet	Downstream	Short	Current
	Purchase of fuels using KDV cards in support of climate protection projects	Own operations	Medium	Current
	Progressive reduction of the paper used for the documents accompanying the goods dispatched through the adoption of digital solutions	Own operations	Medium	Current
	Awareness campaigns aimed at the employees and collaborators of the MARR Group on the topics regarding climate change by the MARR Sustainability Editing Team	Own operations	Medium	Planned
ESRS E2 – Pollution	Identification of environmental criteria to supplement the economic-financial ones in the supplier assessment process	Upstream	Short	Current
ESRS E3- Water and marine resources	Acquisition of seafood products with a percentage of glazing that is the minimum technically necessary to perform its protective function	Upstream	Long	Current
	Identification of environmental criteria to supplement the economic-financial ones in the supplier assessment process	Upstream	Short	Current
ESRS E4 – Protection of biodiversity and ecosystems	Setting up of a disciplinary for controlling the “Sustainable seafood line”, which encourages ecologically and socially sustainable fishing activities, destined for non-EU suppliers, selected on the basis of the risk level, and the suppliers of brand products	Upstream	Long	Current
	Identification of environmental criteria to supplement the economic-financial ones in the supplier assessment process	Upstream	Short	Current
ESRS E5- Use of resources and the circular economy	Encouraging recycled and recyclable packaging for brand products, inserting specific requirements in the supply documentation	Upstream	Long	Current
	Use of cardboard packaging for transport constituted by 100% weight of recyclable or FSC certified material (if a more performing type of service and resistance is required)	Own operations	Long	Current
	Use of 100% recyclable cardboard fish boxes as an alternative to expanded polystyrene boxes for seafood products	Own operations	Long	Current
	Project for the regeneration of expanded polystyrene (ESP) used in boxes for the handling of fresh seafood products	Own Operations	Long	Current
ESRS S1- Own workforce	Increasing the diffusion of distance training methodologies on the online MARR Academy platform	Own operations	Medium	Planned
	Adoption of measures for worker safety and providing specific training in this regard	Own operations	Short	Current
	Definition of training courses encouraging a healthy and balanced lifestyle for the collaborators	Own operations	Short	Current
	Creation of organizational conditions to deal with any requests for post-maternity part-time work and encouraging returning to work after maternity leave	Own operations	Long	Current
ESRS S2- Workers along the value chain	Identification of the social and governance criteria to supplement the economic-financial ones in the supplier assessment process	Upstream	Short	Current
	Maintaining control systems to verify the respect of human rights and dignified working conditions on the production line for seafood products and brand tomato derivatives	Upstream	Long	Current
ESRS S3- Communities involved	Ensure references to an assortment of sustainable products and those of the Italian agrifood production line	Upstream - Own operations	Long	Current
	Guarantee references to an assortment of references realised using sustainable and certified products of tropical origin, focusing on brand products	Upstream - Own operations	Short	Current
ESRS S4- Consumers and end users	Planning and implementation of sampling plans for the analytical control of products and self-control inspections in the Group facilities	Own operations	Long	Current
	Training and increasing awareness of personal regarding Food Safety in order to ensure the proper application of the procedures and to ensure effective responses to Customers and Institutions	Own operations	Long	Current
	Definition of training courses encouraging health and balanced lifestyles, aimed at professional catering operators and students	Downstream	Short	Planned
ESRS G1- Condotta di business	Online courses regarding Legislative Decree 231/01 concerning the principles of the MARR Organizational Model with specific focus on correct conduct with regard to the collection activities and with regard to proper conduct in the use of the IT devices	Own operations	Medium	Current
	Maintaining control systems to ensure animal welfare on the various production lines (aquaculture, egg-producing hens, meat producing chickens of Italian origin)	Upstream	Long	Current

OBJECTIVES

MDR-T – Monitoring the effectiveness of the policies and actions through objectives

ESRS TOPIC	OBJECTIVE		TARGET	OBJECTIVE FRAMEWORK	BASELINE	BASE VALUE	TIMEFRAME	STATE OF PROGRESS
ESRS E1 - Climate change	Installation and activation of photovoltaic panels on the newly constructed facilities and existing ones deemed suitable	100% of the newly constructed facilities		Own operations	2023	0% of the newly constructed facilities	Long	100% of the newly constructed facilities: activation of the photovoltaic system installed at the MARR Lombardy facility
		100% of the existing ones deemed suitable				17% of the existing facilities deemed suitable: activation of the photovoltaic system installed at the Management Head Office in Santarcangelo di Romagna		33% of the existing facilities deemed suitable: activation of the photovoltaic systems installed at the Management Head Office and MARR Piacenza facility
	Increasing the quota of electricity acquired from the network from renewable sources in order to zero the scope 2 emissions	+ 20% annually		Own operations	2024	0%	Medium	0%
	Reduction of emissions through the use of vehicles with low environmental impact (LNG-CNG-euro 6)	+ 5 % of vehicles with low environmental impact in the total fleet		Own operations	2024	0%	Short	0%
	Improvement of the kg/km logistical KPI	2 % increase		Own operations	2024	0%	Medium	0%
	Use of fuels envisaging forms of compensation in order to attenuate the impact generated by the operations of the MARR Group	Purchase of 30,000 l using DKV cards		Own operations	2023	6%	Medium	44%
	Saving significant quantities of paper thanks to dematerialisation	200 tons of paper saved		Own Operations	2024	0%	Medium	36%
	Increasing the awareness of the employees and collaborators of the MARR Group with regard to topics concerning climate change	5 awareness campaigns		Own Operations	2024	0%	Medium	0%
ESRS E3 - Water and marine resources	Maintaining high percentages of product sold for seafood products with glazing	% of product sold/total > 80 %		Upstream	2015	Percentage of product sold net of glazing: 78.5 %	Long Recurring objective	100% Percentage of product sold net of glazing: 88.4 %
	Optimising the use of water resources, encouraging their recovery along the supply chain	Preparation and diffusion of a supplier code of conduct		Upstream	2023	0%	Short	100% Made available on the MARR company website
ESRS E4 - Protection of biodiversity and ecosystems	Encouraging a sustainable supply chain for seafood products	Minimum 10 Audit/year on the respect of the MARR Regulation for sustainable fishing and aquaculture in countries of origin of non-EU suppliers, selected on the basis of the risk level, and suppliers of brand products		Upstream	2017	Number of suppliers subjected to Audit on sustainable fishing/ aquaculture: 8	Long Recurring objective	100% Number of suppliers subjected to Audit on sustainable fishing/ aquaculture: 18
	Encouraging sustainable development of the fishing sector	Preparation and diffusion of a supplier code of conduct		Upstream	2023	0%	Short	100% Made available on the MARR company website
ESRS E5 - Use of resources and the circular economy	Reducing the impact of packaging, encouraging those with a low environmental impact for brand products	100% of secondary packaging in paper/ cardboard constituted by 100% recycled or FSC, PEFC certified or equivalent material for brand products		Upstream	2020	> 50%	Long Recurring objective	100%
	Reducing the impacts of packaging for transport, encouraging those with a low environmental impact	100% of packaging for transport bearing the logo “MARR FOR THE ENVIRONMENT”, realised 100% in weight by recycled or FSC mixed material		Own operations	2020	100%	Long Recurring objective	100%
	Reducing the impacts of packaging for transporting seafood products, encouraging those with a low environmental impact	Availability and use in all MARR Branches of 100% recyclable cardboard fish boxes for the delivery of fresh seafood products		Own operations	2019	0%	Long Recurring objective	Fish boxes have been made available in 100% of the MARR branches marketing fresh seafood products as of December 2024
	Realisation of circular economy projects envisaging recycling and reuse	Annual recovery of 10,000 kg of expanded polystyrene		Own operations	2021	0%	Long Recurring objective	100%
ESRS S1 - Own workforce	Professional training aimed at valorising the work of employees and collaborators	Activation of at least 5 new training courses per year on the MARR Academy platform		Own operations	2022	24 new courses activated on MARR Academy	Long Recurring objective	100 % completed in 2024: 26 new courses activated on MARR Academy
	Safety of employees and collaborators in the workplace	100% of sites with defibrillators and training of the resource identified in charge of using the defibrillator		Own operations	2021	16% of sites	Short	78 % of sites
	Spreading healthy and balanced lifestyles through specific training courses	Realisation of the first module “Health and Nutrition” aimed at MARR collaborators		Own operations	2023	0%	Short	Training course 100% completed in October 2024
	Ensuring gender equality, equal opportunities and no discrimination	Where suitable organizational conditions are in place, acceptance of 100% of requests for compulsory post-leave part-time maternity during the first year of the baby’s life, aimed at settling life-work requirements		Own operations	2023	100%	Long Recurring objective	100%
ESRS S2 - Workers along the value chain	Encouraging sustainable supply chains	Preparation and diffusion of a code of conduct for suppliers by the end of 2024		Upstream	2023	0%	Breve	Preparation and publication of the Code of Conduct for suppliers completed in 2024
	Encouraging sustainable supply chains (tomato derivatives brand products)	Minimum 10 Audit/ year at farming firms to verify the respect of human rights and dignified working conditions in the production line of tomato derivatives brand productss		Upstream	2023	10 Audit/year	Long Recurring objective	100% Number of farming firms subjected to audits on the respect of human rights and dignified working conditions: 14
	Encouraging sustainable supply chains (seafood products)	Minimum 10 Audit/ year to verify the respect of human rights and dignified working conditions in the production line of seafood products with reference to the MARR Regulation on sustainable fishing.		Upstream	2017	Number of suppliers subject to Audit on sustainable fishing/ aquaculture: 8	Long Recurring objective	100% Number of suppliers subjected to Audit on sustainable fishing/ aquaculture: 18

ESRS TOPIC	OBJECTIVE	TARGET	OBJECTIVE FRAMEWORK	BASELINE	BASE VALUE	TIMEFRAME	STATE OF PROGRESS
ESRS S3 - Communities involved	Offer of sustainable and products of the territory	Maintenance of: > 2,500 sustainable products > 6,000 Made in Italy products in the MARR range	Upstream	2020	Sustainable products >2000 Made in Italy products >3000	Long Recurring objective	Over 3,000 sustainable products Over 6,500 Made in Italy products
		> 1,000 products in the “Della Nostra Terra” line	Upstream	2020	Products in the Della Nostra Terra line >1000	Long Recurring objective	Over 1,000 products in the “Della Nostra Terra” line
	Use of sustainable and certified raw materials (palm oil, cocoa and coffee) as ingredients of brand products	100% of brand products	Upstream Own operations	2021	0%	Short	A total of 58% of the brand products have been adjusted so far. And of these, the substitution of those containing palm oil (100% of brand products obtained from RSPO certified raw material) has been completed
ESRS S4 - Consumers and end users	Ensuring food hygiene and safety for customers and consumers through the analytical control of products and self-checking inspections at all facilities	Analytical determinations >80,000/year HACCP audits >130/year	Own operations	2020	Analytical determinations: 60,486 HACCP audits: 74	Long Recurring objective	100% Over 116,000 analytical determinations carried out 187 HACCP audits conducted
	Ensuring food hygiene and safety for customers and consumers by increasing awareness and training of personnel working in the facilities	Training courses on Food Safety > 70/year	Own operations	2021	Training courses on Food Safety: 97	Long Recurring objective	100% In-person courses: 98 Hours training on MARR Academy: 73
	Ensuring food hygiene and safety for customers and consumers by increasing drivers' awareness and training	Training courses in 100% of facilities	Own operations	2024	0%	Medium	0%
	Spreading healthy and balanced lifestyles through training courses for professional catering operators	Completion of the training module “Health and nutrition” dedicated to professional catering operators	Downstream	2023	0%	Medium	0%
ESRS G1 - Business conduct	Training on the anti-corruption policy and laws and regulations for personnel who are most involved in the activities at most risk of corruption	Training courses for 100% of the departments highly involved	Own operations	2024	0%	Medium	Completion of the course for 100% of the three corporate departments deemed most exposed: Administration Head Office, Local Credit Manager and Local Branch Account. This will be expanded to other corporate departments during 2025
	Encouraging better animal welfare conditions in the poultry facilities (egg-producing hens and chickens for meat)	At least 6 Audit/year on the respect of the MARR Regulations for the animal welfare control system	Upstream	2019	Number of facilities subjected to animal welfare audit: 8	Long Recurring objective	100% Number of facilities subjected to animal welfare audit: 6
	Encouraging better animal welfare conditions in the production line of egg-producing hens	Suspension of the marketing of eggs and egg products deriving from hens raised in cages and in combined systems. Suspension of the use of eggs and egg products deriving from hens raised in cages and combined systems as ingredients in brand products	Upstream Own operations	2020	Base value not applicable	Short	0% 100% - The transition towards farming systems not using cages for eggs and egg products used as ingredients in brand products was completed in October 2024

MDR-M METRICS – Metrics regarding relevant sustainability matters

For each of the metrics included in this Sustainability Statement, the methodologies and significant hypotheses used are described in detail in the reference sections.

SUSTAINABILITY REPORT 2024



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Share capital € 33.262.560
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Company subject to the management and coordination
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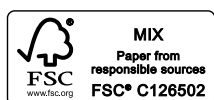


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