

SUSTAINABILITY REPORT
2025





**SUSTAINABILITY
REPORTING
2025**



March 2026

The 2025 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 matters.

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 2025 Annual Financial Report.



The 2025 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

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



More than fifty years of experience



Specialist in the foodservice sector



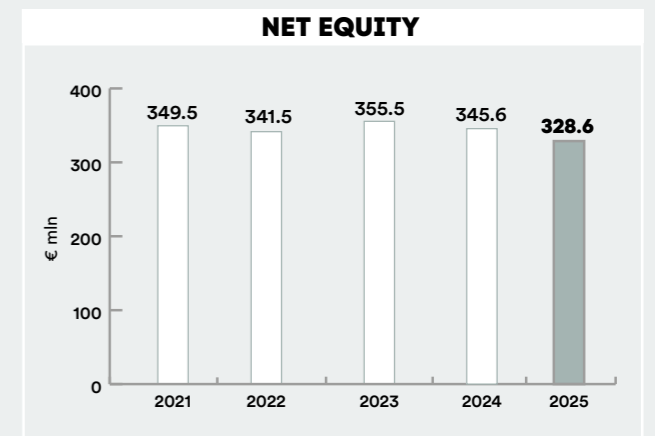
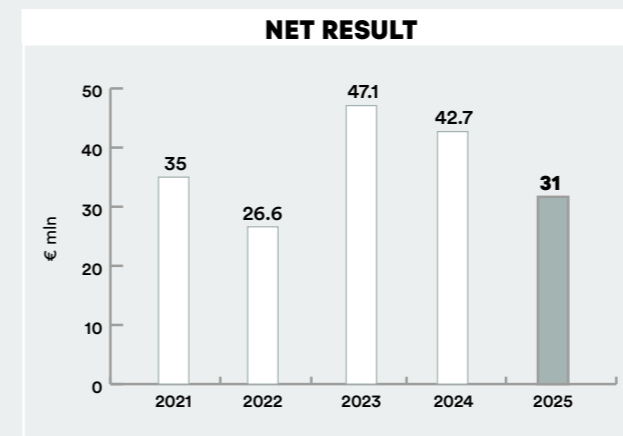
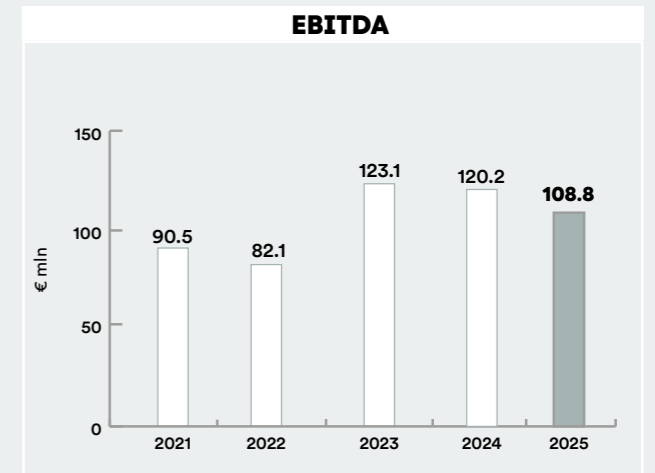
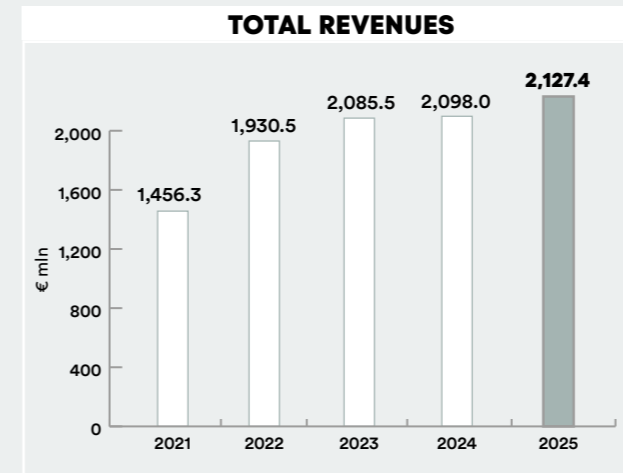
Leader in Italy



MARR is leader in Italy in the specialized distribution of food and non-food products to the non-domestic catering sector, presenting itself as a key reference point for catering operators, acting as a single nationwide supplier of a wide range of products. The Group sources from selected suppliers and operates along the Italian territory through a widespread logistics-distribution network.

HIGHLIGHTS

CONSOLIDATED RESULTS



€ mln	2025	2024	2023	2022	2021
Net financial position*/ Net equity	62%	49%	40%	41%	19%

*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 of the structured commercial catering (Groups and Chains), canteens and Public Administration (schools, sanitary facilities, care homes, etc.)
Wholesalers

Over
4,300
EMPLOYEES AND COLLABORATORS
As of 31/12/2025



2,072 EMPLOYEES
1,050 SALES REPRESENTATIVES
1,070 DELIVERY DRIVERS
300 SERVICE COMPANIES STAFF
Over

More than
30,000
FOOD PRODUCTS
More than
2,500
NON-FOOD PRODUCTS
Approximately
8,000
HOTEL DIVISION PRODUCTS
Equipment for professional catering






Over
3,000 LOCAL AND SUSTAINABLE PRODUCTS
Over
7,000 MADE IN ITALY PRODUCTS
Over
1,020 "DELLA NOSTRA TERRA" PRODUCTS
Over
1,070 PRIVATE LABEL PRODUCTS

Over
2,800
SUPPLIERS




891 RESPONDENT TO SOCIAL AND/OR ENVIRONMENTAL CRITERIA
31%

1,070
TRUCKS



Over
760
LOW ENVIRONMENTAL IMPACT TRUCKS
(GAS - EURO 6 - ELECTRIC)

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



ISO 9001
QUALITY MANAGEMENT SYSTEM



ISO 22005
TRACEABILITY SYSTEM



FSSC 22000
FOOD SAFETY SYSTEM CERTIFICATION



ISO 22000
FOOD SAFETY MANAGEMENT SYSTEM



ISO 14001
ENVIRONMENTAL MANAGEMENT SYSTEM



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



CONTROL PROCESS OF THE "SUSTAINABLE FISHING SUPPLY CHAIN"



MSC SUSTAINABLE FISHING CHAIN OF CUSTODY



ASC RESPONSIBLE ACQUACULTURE CHAIN OF CUSTODY



ORGANIC PRODUCTS COMMERCIALIZATION



CONTROL SYSTEM OF WORKERS' CONDITIONS IN THE MARR BRANDED TOMATO SUPPLY CHAIN



PROTECTED GEOGRAPHICAL INDICATION "VITELLONE BIANCO DELL'APPENNINO CENTRALE"

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



RATING ESG MSCI

MSCI ESG RATINGS



In 2026, MARR S.p.A. received a rating of A (on a scale of AAA-CCC) in the MSCI ESG Ratings assessment.



As of Apr 2026

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ROOTS AND HISTORY OF THE GROUP



MARR was founded in 1972 in Rimini as Magazzini Alimentari Riuniti Riminesi, starting its business in the food distribution sector primarily aimed at the restaurant and hotel industries on the Romagna Riviera.

1972

A group of institutional investors led by Barclays Private Equity, together with Arca Impresa Gestioni SGR and Arca Merchant, acquired approximately a third of MARR's capital, providing new impetus to growth.

2003

Between 2004 and 2006, the Group further consolidated its positioning through several strategic acquisitions. During the same period, its coverage in Southern Italy was expanded with new openings.

2004/2006

The company entered the food distribution sector for bars and quick service restaurants through the acquisition of a company specialized in the sector, and strengthened the fresh seafood segment by acquiring a stake in a company specializing in the processing and sale of shellfish. This was followed in 2008 by a further expansion of its activities in fresh and frozen seafood products, and consolidation in the bar segment.

2007

MARR takes over management of the distribution centers in Marzano (Pavia) and Pomezia (Rome) from Scapa Italia S.p.A., thus gaining access to a significant client portfolio in the Collective and Commercial Structured Catering segment, strengthening even further its leadership role.

2013

The Group fully acquires Antonio Verrini S.r.l., a company active in the fishing sector, further strengthening its presence in the industry.

2021



Establishment of Cremonagel S.r.l., which further expands the corporate scope.

2023

MARR Service S.r.l. is established and MARR Centro-Sud is opened, a logistics platform that, with approximately 37,000 m² of space, is one of the largest in the Group, which continues its expansion and growth.

2025

1979

The Cremonini Group entered the share capital, supporting the development of the company which, in the following years, gradually extended its presence throughout the Italian territory, from the Northwest to the islands.



2005

MARR shares are admitted for trading on the STAR segment of the Italian Stock Exchange.



2012

40 years of business activity, confirming its position as a national leader in food distribution to the foodservice industry.

40 years 1972-2012



2016

The territorial presence is further expanded with acquisitions in the central Adriatic area and in the Lake Maggiore area.

2019

MARR acquires 34% of Jolanda de Colò S.p.A., a leading company in the premium segment, securing an option to subsequently achieve a majority stake.

2022

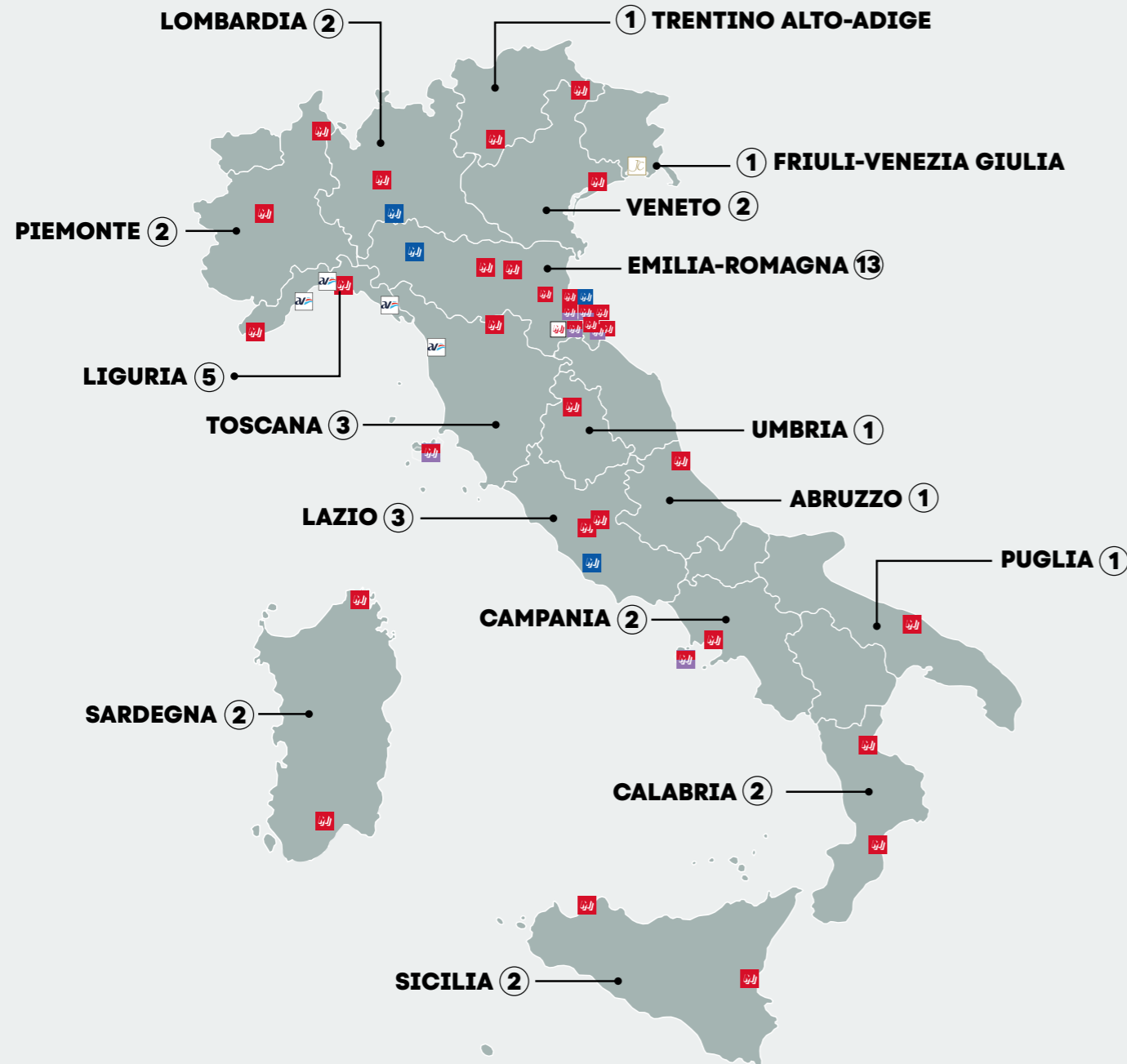
50th anniversary of the foundation: MARR confirms its leadership in the Italian foodservice sector.

50 years 1972-2022





THE LOGISTICS-DISTRIBUTION NETWORK



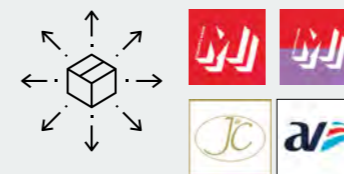
HEADQUARTER

Santarcangelo di Romagna (RN)









4 LOGISTIC PLATFORMS

Marzano (PV)
Castel San Giovanni (PC)
Castelnuovo di Porto (RM)
Rimini (RN) specialized in fresh seafood



OVER 40 DISTRIBUTION UNITS

operational units in the Italian territory for the delivery toward clients, some of which provided with Cash&Carry.

- 
Headquarter
- 
Distribution units
- 
Distribution units with Cash&Carry
- 
Logistic platforms
- 
Jolanda de Colò S.p.A.
- 
Antonio Verrini S.r.l.



271,000 m²

LOGISTIC NETWORK AREA



64,000 m²

WAREHOUSE AREA AT ROOM TEMPERATURE



51,000 m²

TEMPERATURE CONTROLLED ROOMS for receiving, shipping and processing of products



28,500 m²

REFRIGERATED WAREHOUSE AREA (temperatures between 0°C and 4° C)

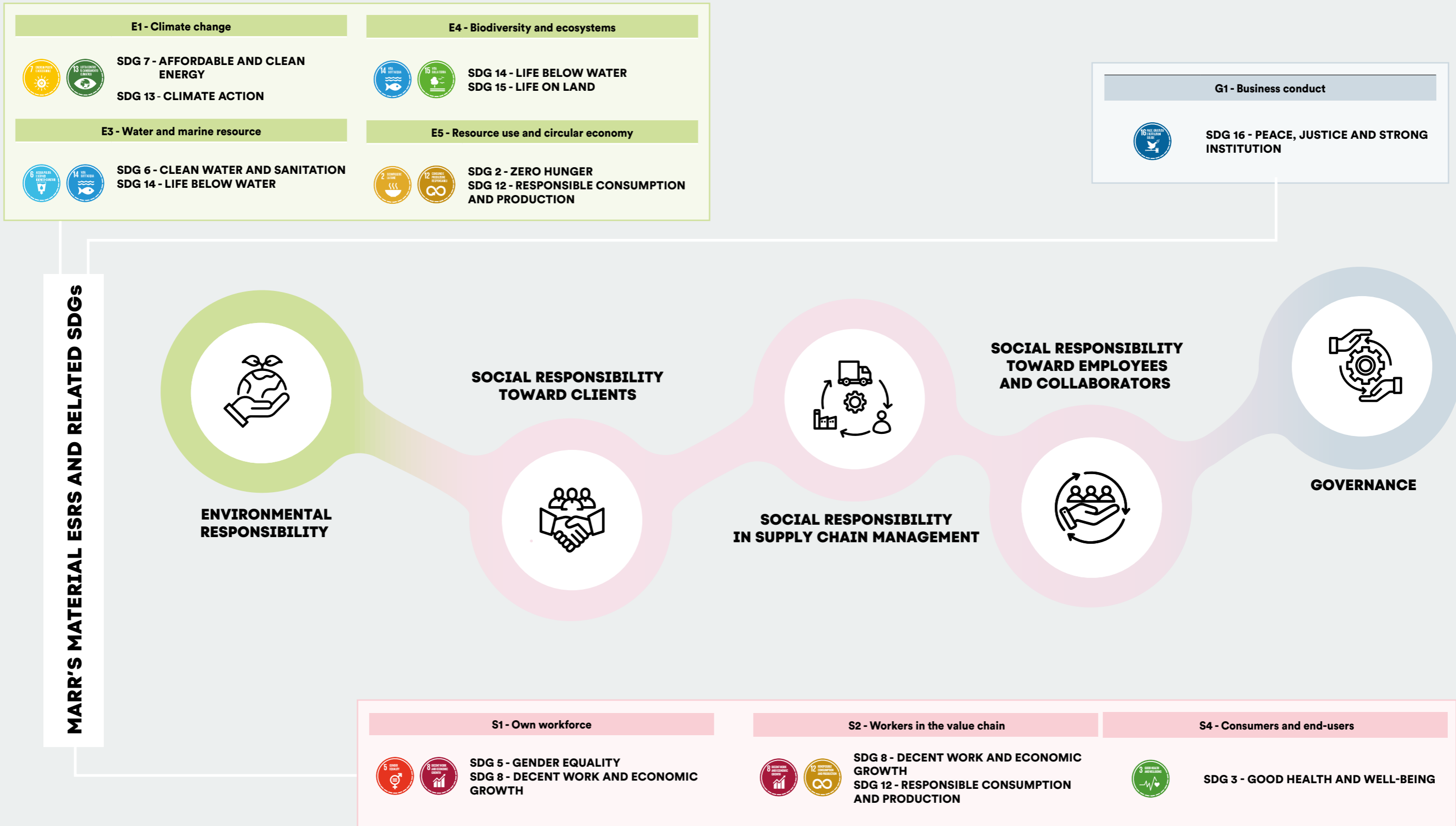


54,000 m²

WAREHOUSE AREA FOR FROZEN AND DEEP-FROZEN PRODUCTS (-18°C temperature)



SUSTAINABILITY PATH



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

GENERAL DISCLOSURES



BASIS FOR PREPARATION

ESRS 2 – BP-1

General basis for preparation of the Sustainability Statements

This section of the Management Report constitutes the Consolidated Sustainability Reporting (hereinafter also referred to as the “Sustainability Reporting” or “Sustainability Statement”) of the companies belonging to the MARR Group which includes MARR S.p.A., the parent company, and its subsidiaries (hereinafter also referred to as the “Group” or “MARR Group”), prepared in accordance with Legislative Decree No. 125 of 6 September 2024 implementing Directive 2022/2464/EU, covering the period from 1 January to 31 December 2025.

The scope of the social, environmental and governance data and information coincides with the scope of the financial statement data and includes the parent company MARR S.p.A. and the fully consolidated subsidiaries: Antonio Verrini S.r.l., Cremonagel S.r.l. and the new company MARR Service S.r.l., incorporated on 8 January 2025 and which became operational on 1 March 2025. Furthermore, in the current reporting year, the scope of consolidation has changed following the merger by absorption, into the parent company MARR S.p.A., of the wholly-owned subsidiaries New Catering S.r.l. and Frigor Carni S.r.l.

For further details, please refer to the relevant section of the Consolidated Financial Statements as at 31 December 2025.

In defining the content of this document, all actors in the upstream and downstream value chain relevant to the Group were considered in order to identify, to the extent necessary to report material impacts, risks and opportunities in accordance with the *European*

Sustainability Reporting Standards (ESRS) Part 1, Section 5.1. In particular, as reported in paragraph SBM-3, for the double materiality analysis, impacts, risks and opportunities relating to the Group’s own operations and the upstream and downstream value chain were analysed.





The information relating to the upstream and downstream value chain reported in this document refers to the policies adopted by the Group in relation to the IROs identified as material in the value chain and to the metric relating to Scope 3 GHG (greenhouse gas) emissions.

The Group has not omitted specific information relating to intellectual property, know-how or innovation outcomes, nor has it availed itself of the exemption from disclosing information concerning imminent developments or matters under negotiation.


For 2025, the Group has made use, in accordance with EU Delegated Regulation 2025/1416 (the so-called “Quick-fix”), of the *phase-in* provisions set out in Annex C of ESRS 1 for ESRS S1-11, ESRS S1-14 in relation to non-employees, ESRS S1-15 and for expected financial impacts (ESRS E1-9, E3-5, E4-6, E5-6).

For further details on the application of the phase-in provisions, please refer to Section IRO-2 – Disclosure requirements in ESRS covered by the undertaking’s sustainability statement.

FULLY CONSOLIDATED SUBSIDIARIES INCLUDED WITHIN THE SCOPE OF CONSOLIDATION AS AT DECEMBER, 31ST 2025

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.
 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.
 MARR Service S.r.l. Via Pasquale Tosi n. 1300 Santarcangelo di Romagna (RN)	Warehouses management, portorage services, and packaging of goods or products for the parent company and Group companies.

ASSOCIATES AND NON-OPERATING COMPANIES NOT WITHIN THE SCOPE OF CONSOLIDATION AS OF DECEMBER, 31ST 2025

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).

AS OF DECEMBER, 31ST 2025

MARR S.p.A. REPRESENTS 97.7% OF THE GROUP TOTAL REVENUES

ESRS 2 – BP-2

Disclosures in relation to specific circumstances

To ensure the reliability of the data, the use of estimates has been limited as much as possible; where present, these are appropriately indicated with foot notes in the relevant section and are based on the best available methodologies. With regard to data and information relating to the upstream and downstream value chain, the Group relied on estimates to calculate Scope 3 emissions (see ESRS E1-6).

It should be noted, however, that the estimates made for the purposes of this Report are not characterised by a high level of uncertainty, with the exception of Scope 3 GHG emissions.

For further details, please refer to sections ESRS E1 Climate change and ESRS E5 Resource use and circular economy.

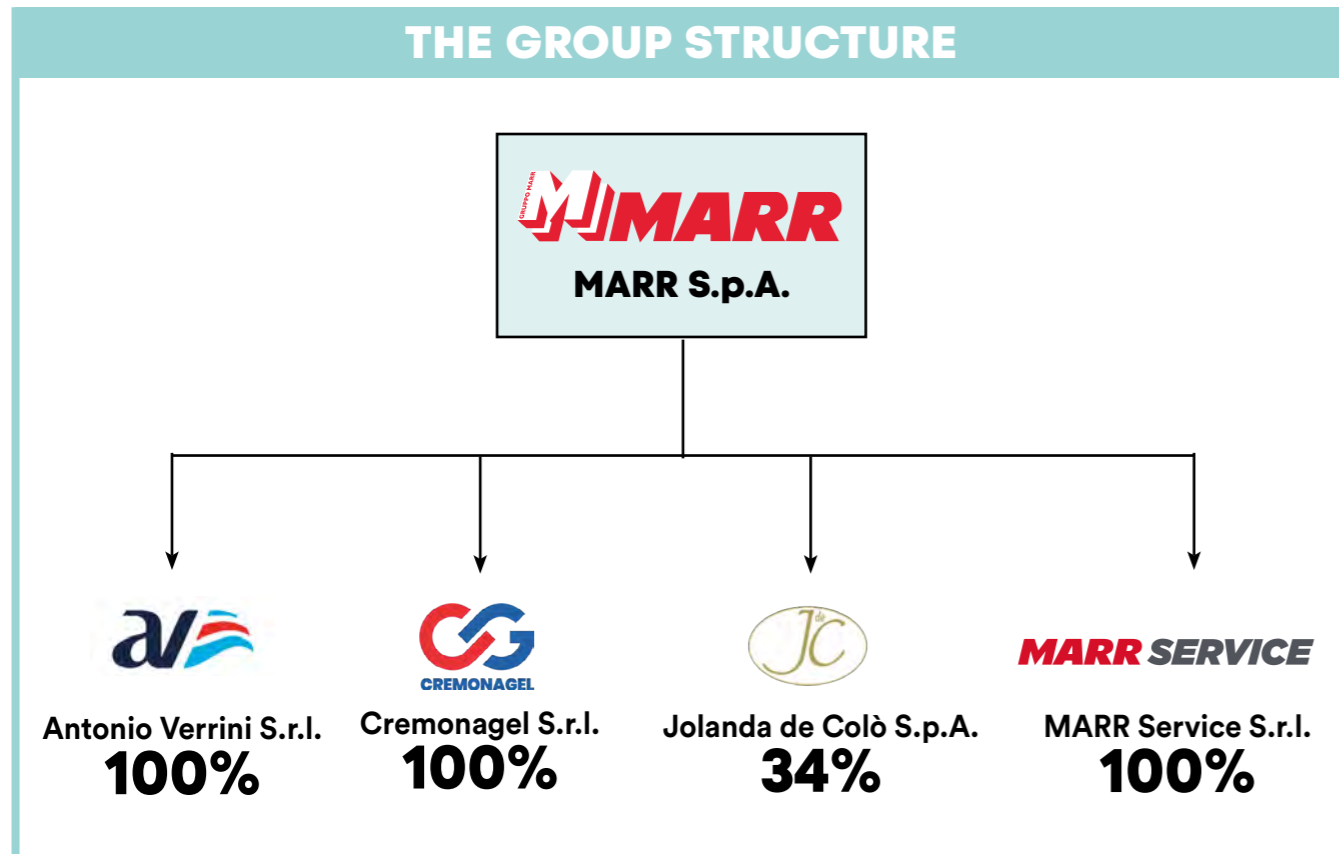
In preparing the Consolidated Sustainability Reporting, MARR has adopted time horizons in line with the provisions of ESRS 1 6.4 “Definition of short, medium and long term for reporting purposes”. Specifically, the time horizons have been defined as follows:

- **Short term:** one year (i.e. the period adopted by the company as the reporting period for its financial statements);;
- **Medium term:** from one to five years;
- **Long term:** more than five years.

MARR does not include in its sustainability reporting information derived from other regulations requiring the disclosure of sustainability information or from other generally accepted standards and frameworks for sustainability reporting, with the exception of the requirements of EU Regulation 2020/852 of the European Parliament. In particular, for 2025, MARR reports on the Taxonomy in accordance with the regulatory simplifications introduced by Commission Delegated Regulation (EU) 2026/73 of 4 July 2025, which amended Delegated Regulations (EU) 2021/2178, 2021/2139 and 2023/2486.

Changes in the preparation and presentation of sustainability information compared with the previous reporting period are clearly indicated in the text and explanatory notes for each indicator, together with restated data from the previous financial year, to ensure comparability.

THE GROUP STRUCTURE



GOVERNANCE

ESRS 2 – GOV-1

The role of the administrative, management and supervisory bodies

MARR's governance structure is based on the traditional organisational model, which provides for a distinction between the roles and responsibilities of the administrative and supervisory bodies, and includes 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 of 28 April 2023 established that the **Board of Directors** shall consist of seven members, who shall remain in office for three financial years, specifically until the Shareholders' Meeting called to approve the financial statements as at 31 December 2025. Their appointment took place by means of a list vote in accordance with the Articles of Association and in compliance with statutory and regulatory provisions. The composition of the Board of Directors complies with the gender balance required by Article 147-ter, paragraph 1-ter, of Legislative Decree 58/1998 (TUF), comprising 4 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 is vested with the broadest powers for ordinary and extraordinary management. The Directors possess the professional expertise and skills appropriate to the tasks entrusted to them, and the number and expertise of the non-executive Directors (a significant proportion of whom are independent Directors) are such as to ensure a significant influence on the adoption of Board resolutions and to guarantee effective oversight of the MARR Group's management. There are 4 independent Directors (representing 57% of the total). The Board of Directors has established an internal Control and Risk Committee, composed of 2 independent Directors, with investigative, propositional and advisory functions regarding risk management and internal control. In compliance with the Code of Corporate Governance for listed companies, in assisting the Board of Directors, the Control and Risk Committee, amongst other things, examines financial and non-financial information, expresses opinions on the identification of the main business risks and monitors the independence, adequacy, effectiveness and efficiency of the *internal audit* function. The Committee also carries out the duties set

out in the Procedure governing related parties' transactions adopted by the Company and reports regularly to the Board on the overall effectiveness of the risk management and control system.

The Shareholders' Meeting appoints the **Board of Statutory Auditors**, comprising 3 standing auditors (including a Chairman) and 2 alternate auditors, in compliance with the provisions of the law and regulations in force at the time regarding gender balance. The current Board of Statutory Auditors comprises 3 auditors (including standing and alternate members) of male gender (equivalent to 60% of the total) and 2 auditors (including standing and alternate members) of female gender (equivalent to 40% of the total). The auditors remain in office for three financial years and their term expires on the date of the Shareholders' Meeting convened to approve the financial statements for the third financial year of their term. The Board of Statutory Auditors monitors compliance with the law, proper administration, the reliability of accounting data and the implementation of corporate governance rules, including the activities of subsidiaries. The Board of Statutory Auditors, pursuant to Article 10 of Legislative Decree 125/2024, monitors compliance with the provisions laid down by sustainability regulations and sets out 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 provides an appropriate level of diversity. This enables, by virtue of the personal and professional characteristics of each member, a thorough and in-depth examination of the various matters normally brought to their attention, taking into account the Company's size, structure and target market.

It is considered that the members of the Board of Directors and the Board of Statutory Auditors, not least by virtue of the *induction* activities carried out on an ongoing basis, possess adequate experience of the sectors, products and geographical areas relevant to the company's business.¹ There are no members representing employees on the Board of Directors or the Board of Statutory Auditors.



The table below shows the composition of the Board of Directors, as well as the members of the Remuneration Committee and the Nomination Committee, who are members of the Board.

COMPOSITION OF THE BOARD OF DIRECTORS

Position	Member	Executive	Non-executive	Independent*	Member of the Control and Risk Committee
Chairman of the Board of Directors	Andrea Foschi		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Chief Executive Officer	Francesco Ospitali	<input checked="" type="checkbox"/>			
Director	Giampiero Bergami		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Director	Claudia Cremonini		<input checked="" type="checkbox"/>		
Director	Alessandro Nova ⁽¹⁾		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Director	Rossella Schiavini		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Director	Lucia Serra	<input checked="" type="checkbox"/>			

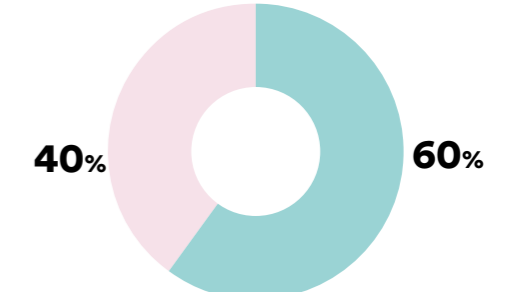
⁽¹⁾ representative of the minority list

* fulfillment of the independence requirements set out in the Code of Corporate Governance for listed companies and Article 148 of Legislative Decree No. 58 of 24 February 1998 (TUF)

Composition of the Board of Directors



Composition of the Board of Statutory Auditors



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 profiles of the Directors are set out in the lists submitted at the time of their appointment, available on the Company's website www.marr.it/corporategovernance/assemblee



The role of Supervisory Body pursuant to Legislative Decree 231/2001 has been entrusted by the Board of Directors to the Board of Statutory Auditors.

The Board of Directors defines, and subsequently monitors the implementation of, the strategic plans, the ESG (Environmental, Social, Governance) objectives, the Remuneration Policy and the internal control and risk management system, with the pursuit of the Company's sustainable success as its key reference point.

For further details on the Board of Directors' involvement in overseeing procedures designed to manage significant risks, impacts and opportunities, please refer to paragraph ESRS 2 – IRO-1.



For further information on the duties and functioning of the Board of Directors, the Board of Statutory Auditors and the Control and Risk Committee, please consult the Annual Report on Corporate Governance and Ownership Structure available in the Corporate Governance Area – Corporate Governance Report

(<https://www.marr.it/en/governance/report-corporate-governance>).

In the ESG sphere, MARR has established a **Sustainability Team**, composed by the following functions coordinated by the Chairman and the Chief Executive Officer:



Sustainability Team

- Quality Assurance and Control
- Administration, Finance and Control, and Investor Relations
- Risk Manager
- Corporate, Legal and Insurance Affairs
- Procurement
- Human Resources
- Logistics
- Technical Services
- Subsidiary goods and services Procurement
- Marketing, Product Development and Sales Training

The Company aims to empower all business areas to promote a culture of sustainability in a widespread manner through every organization's department involved in the sustainable development process.

The Sustainability Team is responsible for monitoring and overseeing the impacts, risks and opportunities relating to sustainability matters. Interactions between the Sustainability Team and the Chief Executive Officer are structured in such a way that activities are consistent with corporate goals and managed in an integrated manner with other internal functions. Progress towards these ESG-related targets is periodically monitored by the Group. The progress of actions and targets is reported within this Sustainability Reporting in Tables MDR-A and MDR-T.

Members of the Sustainability Team are regularly involved in ESG-related events and initiatives and are responsible for conducting the double materiality analysis. The Board of Directors is updated periodically on key regulatory and sector developments at least once a year.

For further information regarding the materiality analysis, please refer to the following paragraph IRO-1.



An **Operational Sustainability Team** has also been established, tasked with carrying out operational activities related to ESG compliance, including:



Operational Sustainability Team

- Quality Assurance and Control
- Administration, Finance and Control, and Investor Relations
- Risk Manager

Finally, as part of MARR's performance management framework dedicated to sustainability, a Sustainability Editorial Team has been established. This is a cross-functional Team made up of internal collaborators who, united by an inclination and interest towards ESG matters, aim to foster a sustainability culture and raise stakeholder awareness on the theme. Since the end of 2024, it generates ideas and develops initiatives with an external sustainable impact on environmental, social and governance matters to make proposal to the Operational Sustainability Team.



ESRS 2 – GOV-2

Information provided to and sustainability matters by the undertaking's administrative, management and supervisory bodies

The Control and Risk Committee and the Board of Statutory Auditors periodically meet the Operational Sustainability Team to receive updates on the activities falling within the Team's remit and any matters relating to ESG matters. The Control and Risk Committee reports to the Board of Directors on these meetings at the first available meeting, and also makes the minutes of the meetings available to the entire Board.

The Board of Directors considers the impacts, the risks and the opportunities when overseeing corporate strategy, when making

decisions on significant operations and in the risk management process. This ensures that strategic decisions are aligned with the Company's long-term sustainability goals. MARR currently integrates the relevant impacts, risks and opportunities that have emerged into its decision-making processes.

For details of the relevant impacts, risks and opportunities addressed by the administrative, management and control bodies, the CRC and the Sustainability Team during 2025, please refer to paragraph ESRS 2 SBM-3.

ESRS 2 – GOV-3

Integration of sustainability-related performance in incentive schemes

MARR S.p.A.'s remuneration policy provides details on the remuneration policies for members of the Board of Directors, executive and non-executive directors, and members of the Board of Statutory Auditors. This policy was drawn up by the Board of Directors, which also assumed the functions of the Remuneration Committee, and complies with the recommendations of the Code of Corporate Governance. The Remuneration Policy is finally approved by the Shareholders' Meeting and every three years it is subject to vote by it.

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

Specifically, the Remuneration Policy sets out the following criteria for executive directors with and without strategic responsibilities:

- a) the fixed and variable components are appropriately balanced in line with the Company's strategic goals and risk management policy, taking into account the sector in which it operates and the nature of the business activities actually carried out; the variable component represents a significant portion of the total remuneration;
- b) maximum limits are set for the variable components;
- c) the performance targets, namely the financial results and any other specific objectives to which the payment of the variable components is linked, are predetermined, measurable and linked to a significant extent to a medium- to long-term horizon; these are consistent with the Company's strategic objectives and aimed at promoting sustainable success, including qualitative non-financial parameters;
- d) for the payment of a significant portion of the variable component, 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) in the case of executive directors only, the Company may request the repayment, in whole or in part, of variable remuneration components paid (or retained deferred amounts), determined on the basis of data that subsequently proved to be blatantly incorrect;
- f) there is no indemnity envisaged for termination of administrative employment.

The Remuneration Policy provides that, in addition to what has been described above, for executive directors the variable component is also based on long-term incentive plans, consistent with the Company's strategic goals, aimed at promoting sustainable success and strengthening the link between variable remuneration and long-term business results, as well as further aligning the interests of management with those of the shareholders. The variable component is therefore divided into short-term (annual) and medium-to-long-term (three-year) objectives, with a portion linked to sustainability and ESG (Environmental, Social, Governance) targets, in particular the achievement of an ESG rating assigned to the Company at the end of the three-year period by MSCI ESG Research LLC. This rating provides an overall overview of corporate practices in terms of environmental impact, social responsibility and governance, useful as a benchmark for the assessment of non-financial performance. The adoption of the MSCI ESG rating allows the Group's performance metrics relating to sustainability to be reflected in remuneration policies, as an indirect measure of good management in terms of social and environmental responsibility.

The aim of this Policy is to promote value creation for Shareholders, including in the medium to long term, to ensure growth rates consistent with the Business Plan, to maintain levels of profitability and financial management in line with the Business Plan, and to encourage the achievement of non-financial and sustainability objectives within the ESG framework.

MARR's operational management, which reports directly to the Chief Executive Officer, also receives a variable component of remuneration, divided into group objectives (25%) and role-specific objectives (75%). The group objectives include a component linked to sustainability targets (4%). These objectives are linked to the rating that MSCI (ESG) assigns to MARR each year.



ESRS 2 – GOV-4

Statement on due diligence

MARR recognises the importance of due diligence and is committed to progressively improve its management of the negative impacts identified in its operations and in the value chain. To this end, the Group has already taken steps to develop a series of measures aimed at remedying these negative impacts.

References to initiatives already in place can be found in the table below.

Fundamental elements of due diligence	References
a) Integrating due diligence into governance, strategy and the business model	ESRS 2 – GOV-2; and ESRS 2 - SBM-3
b) Engaging stakeholders in each fundamental stages of due diligence	ESRS 2 – SBM-2; ESRS S1-2;
c) Identify and assess negative impacts	ESRS 2 – IRO-1
d) Take action to address negative impacts	ESRS E1-3; ESRS E3-2; ESRS E4-3; ESRS E5-2; ESRS S1-3; ESRS S2-3; ESRS S4-3
e) Monitoring effectiveness of interventions and disclosing them	ESRS 2 MDR-T

ESRS 2 – GOV-5

Risk management and internal controls over sustainability reporting

MARR’s internal control and risk management system (SCIGR) consist of a set of rules, procedures and organisational structures designed to ensure the effective and efficient identification, measurement, management and monitoring of key risks, with the goal of contributing to the Company’s sustainable success.

In defining the SCIGR guidelines, the Company has adopted the ERM (Enterprise Risk Management) model in order to ensure a consistent risk management with the goals defined by the Board of Directors, informed decision-making, the safeguard of the Company’s assets, the effectiveness and efficiency of business processes, the reliability of financial information, the compliance with laws, regulations and procedures.

The SCIGR provides for 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 risks and definition of suitable control procedures;
- **THIRD LEVEL OF CONTROL:** attributed to the Internal Audit department.

Since 2024, the MARR Group has begun integrating the Internal Control and Risk Management System (SCIGR) with the Internal Control and Risk Management System for Sustainability Reporting (known as Internal Control of Sustainability Reporting, “ICSR”) in order to strengthen and consolidate existing reporting practices. This system, developed in response to the requirements of the European Sustainability Reporting Standards (ESRS), represents the set of internal procedures and tools adopted to ensure the achievement of the company’s objectives regarding the reliability, accuracy, trustworthiness and timeliness of disclosures, as well as the correct application of sustainability standards for the purposes of consolidated sustainability reporting.

With regard to the risk management and internal control system relating to the preparation of the Sustainability Report, the Group, through the Designated Manager, has defined and implemented a system for the control and reporting of sustainability information. From 2026 onwards, the designated model will be supported by periodic reviews of the operational effectiveness of the controls underpinning the certification process for the Sustainability Report.

In particular, the system has been designed to consist of the following main components:

- a process to identify the main risks associated with the Sustainability Reporting process and the controls in place to manage the identified risks, as set out in the Risk and Control Matrix;



- a company procedure for the preparation, approval and dissemination of the Sustainability Report;
- an external certification process, based on the reports and declarations of the Designated Manager pursuant to Article 154-bis, paragraph 5-ter of Legislative Decree 58/1998.

The Group’s system for the control and reporting of sustainability information is subject to a process of updating and maintenance to ensure that the preparation of the Sustainability Report remains appropriate and consistent over time, following any potential changes to the Group’s business, organisation and processes.

For risks already identified, a Risk Control Matrix has been drawn up which sets out the mitigation strategies and controls already implemented, specifying the person responsible for each risk (risk owner) and the frequency with which these controls are carried out. Currently, the controls in place include both preventive and corrective measures.

The Designated Manager interacts and collaborates with the administrative, management and control bodies and the company’s organisational structures, in order to ensure the proper and effective performance of the duties assigned. Accordingly, the Designated Manager reports to the Board of Directors and the Control and Risk Committee, in the presence of the Board of Statutory

Auditors, through periodic reporting of findings, at least annually, regarding the performance of the duties for which he is responsible, highlighting any critical issues that have arisen during the period and the actions taken or planned to address them, in coordination with the Chief Executive Officer; furthermore, he informs the Chief Executive Officer of matters which, due to their critical nature or seriousness, may require urgent decisions to be taken by the Board of Directors.

This reporting enables the effectiveness of the Internal Control System to be monitored and ensures that the administrative, management and control bodies have timely and accurate information. This process not only ensures compliance with regulations and corporate governance principles, but also supports alignment with sustainability goals, providing a solid basis for integrated risk management and transparency in reporting.

The Company is also in the process of implementing a continuous monitoring process to assess the adequacy and effective application of relevant corporate procedures through the periodic review of the design and actual operation of controls, with the definition of any corrective action plans and/or improvement plans, whilst also integrating the reporting process to the Board of Directors, in order to ensure adequate reporting on the findings of the monitoring activities to be carried out.



STRATEGY

ESRS 2 – SBM-1

Strategy, business model and value chain

MARR is the Italian leader in the specialised distribution of food and non-food products to the non-domestic catering sector; presenting itself as a key reference point for catering operators, acting as a single nationwide supplier of a wide range of products. The MARR

range includes **over 30,000 food products** (meat, seafood, various foodstuffs and fruit and vegetables), **over 2,500 non-food products** and **approximately 8,000 Hotel Division products**, including equipment for professional catering operations.



Within the Italian foodservice sector, MARR plays a key role as an intermediary between food producers and processors and commercial and institutional catering operators, supplying quality products from over **2,800 selected suppliers** worldwide. The company has a **logistics and distribution network** covering the entire Italian territory, consisting of over **40 distribution units**, some of which featuring Cash&Carry, and **4 central platforms**, using over **1,000 vehicles for deliveries**, **over 760 of which are low-environmental-impact vehicles** (gas-powered, Euro 6 and electric).

MARR, aware of its ethical and social responsibility, has long prioritised the implementation of sustainability strategies in areas where its activities can have a significant impact, including those relating to the supply chain. In particular, the commitment to a sustainable supply chain in which the product, which is marketed by the supplier and distributed to the customer via MARR, is the result of a comprehensive process of selection, verification and management, implemented by MARR according to an approach based on sustainability criteria.

THE MARR OFFER

More than

30,000

FOOD PRODUCTS

SEAFOOD

MEAT

OTHER FOOD

FRESH FRUIT AND VEGETABLE

More than

2,500

NON-FOOD PRODUCTS

DETERGENT AND HYGIENE PRODUCTS FOR PROFESSIONAL USE

DISPOSABLE PRODUCTS FOR DELIVERY AND TAKE AWAY

Approximately

8,000

HOTEL DIVISION PRODUCTS

Equipment for professional catering

PRODUCTS FOR THE MISE EN PLACE AND OTHER PROFESSIONAL CATERING EQUIPMENT



OVER
3,000
LOCAL AND SUSTAINABLE
PRODUCTS COMPLIANT
TO THE GREEN PUBLIC
PROCUREMENT



OVER
7,000
“MADE IN ITALY”
PRODUCTS



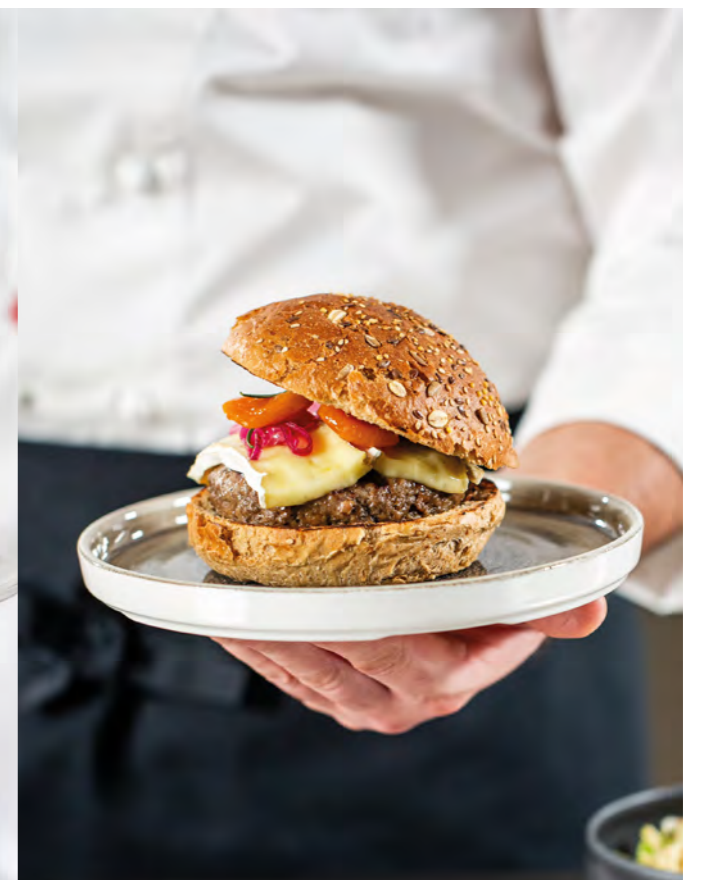
OVER
1,020
“DELLA NOSTRA TERRA”
PRODUCTS



The MARR range includes over **3,000 local and sustainable products**, i.e. those compliant with the minimum environmental criteria (CAM), as set out in Ministerial Decree No. 65 of 10 March 2020 (PAN GPP – “Minimum environmental criteria for collective catering services and the supply of foodstuffs”). These include organic products, PGI and PDO products, as well as Traditional Agri-food Products (TAP), social farming, and sustainable fishing and aquaculture (MSC, ASC, Friends of the Sea, Dolphin Safe, etc.), Fairtrade, RSPO-certified, Rainforest Alliance-certified, and products of animal origin coming from supply chains that limit the use of antibiotics and promote higher animal welfare standards in farming. Ecolabel, FSC and compostable certified non-food products are also available.

The MARR range also includes products meeting specific nutritional requirements.

The undertaking has specialized its commercial approach, also by enhancing the visibility of local food specialities available in its range through a process of identification, selection and characterization of products, as represented by the “Della Nostra Terra” and “Made in Italy” product lines. The **“Della Nostra Terra”** line, with **over 1,020 products**, brings together food products of excellence covered by PDO and PGI production disciplinaries or included in the list of regional TAPs. The aim is to support the national agri-food supply chain and promote local specialities. The **“Made in Italy”** range, with **over 7,000 products**, comprises various foodstuffs including meat, fish and fruit and vegetables, all from Italian sourced raw materials.





LOCAL PRODUCTS



PDO products

PDO (Protected Designation of Origin) is a trademark of legal protection awarded by the European Union to agricultural products and foodstuffs whose qualitative characteristics essentially depend on the territory of origin. Production, processing and elaboration of the product take place in a defined geographical area respecting a production disciplinary.



PGI products

PGI (Protected Geographical Identification) is a trademark of legal protection awarded by the European Union to agricultural products and foodstuffs whose qualitative characteristics depend on geographical origin. At least one of the production, processing or elaboration stages takes place in a defined geographical area respecting a production disciplinary.



Traditional Agri-food products

Traditional Agri-food Products (TAP) are Italian products obtained by processing, preservation and curing methods consolidated over time, homogeneously practiced on the territory for at least 25 years. Established to enhance niche local production, they are cited by the Regions and published by the Ministry of Agriculture, Food Sovereignty and Forestry (MASAF).

CATALOGOMARR

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



Products compliant to GPP

Products allowing the implementation of a Green Purchasing policy (Green Public Procurement) consistent with the National Action Plan on GPP (NAP GPP) and satisfying one or more environmental sustainability requirements set out in Ministerial Decree n. 65 of March, 10th 2020.

SUSTAINABLE PRODUCTS



Organic products

Organic products are obtained from agriculture and livestock farming complying with strict environmental standards, excluding the use of synthetic chemicals (pesticides, artificial fertilizers) and genetically modified organisms (GMOs). Guaranteed by European certifications, they promote biodiversity, animal welfare and environmental sustainability.



Fair trade products

Products provided with certifications such as RSPO (Roundtable on Sustainable Palm Oil), Rainforest Alliance, Fairtrade, or equivalent ensure that tropical raw materials, such as palm oil, cocoa, or coffee, come from certified crops responsibly managed according to environmental and social sustainability criteria.



Sustainable aquaculture products

Sustainable aquaculture focus on good farming practices for aquatic organisms, minimizing environmental impact, preserving natural resources and ensuring food safety. This category also includes organic aquaculture products and ASC - Aquaculture Stewardship Council certified products.



Sustainable fishing products

Sustainable fishing products come from activities respectful of marine habitats, avoiding overexploitation of fish stocks and preserving biodiversity, promoting the respect of human rights as well as working conditions. MSC - Marine Stewardship Council certified products also fall into this category.



Sustainable and certified products of tropical origin

Fair trade aims to improve access to market in developing countries through the implementation of fair conditions, international cooperation, and work that brings dignity and the possibility of a better future to millions of workers, especially in countries at risk. Fair trade products offer a concrete and sustainable alternative in the global landscape.

NON-FOOD SUSTAINABLE PRODUCTS



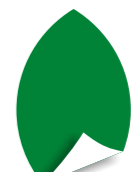
Ecolabel products

The EU Ecolabel is the European Union's eco-label, distinguishing products that are characterized by a reduced environmental impact throughout their entire life cycle, while guaranteeing high performance standards, and it is regulated by Regulation (EC) No 66/2010.



Compostable disposable products

Compostable products comply with the UNI EN 13432:2002 standard, that is, those for which biodegradability and convertibility into compost have been tested to reduce their environmental impact.



Forests sustainable management FSC and PEFC products







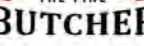



FSC (Forest Stewardship Council) and PEFC (Programme for the Endorsement of Forest Certification) certified products are wood or paper items coming from responsibly managed forests respectful of environmental, social and economic needs of local communities.

Services and products offered

In addition to the services and products described above, the Group offers a wide range of private label products, which is constantly reviewed and updated to meet customer needs and offer an increasingly specialised range that is ever more attentive to sustainability matters. Specifically, MARR has developed the following **private label product lines**, consisting of **1,070** items.

BRAND ARCHITECTURE

1,070 PRIVATE LABEL PRODUCTS

MEAT	SEAFOOD	OTHER FOOD	NON-FOOD
			
			
			
			
			

LINE BRAND

EASY MENU

The line of high-service products to simplify kitchen workflows, ensuring operational continuity and consistent quality.




A selection of local excellences that brings together the best of local specialties, an expression of the typical cultures and traditions of Italy.

NEW FEATURES 2025


DELLA NOSTRA TERRA LINE

Bring the authentic soul of Italian gastronomy to the tables of Professionals: a selection of PDO, PGI, and TAP products representing supply chains and territories of origin.



SMART SELECTION

It represents the effective solution to optimize kitchen work, keeping Food cost under control. It covers all product categories, offering a wide and diversified choice for every moment of consumption and catering type: meat, seafood, other food, and non-food.



EASY MENU LINE

It's a cross-cutting commercial line which includes both private label and not. A project designed to combine practicality and operational value, placing quality at the service of efficiency and of daily performance in the kitchen. It is organized into four service levels: from level 5, which offers ready-to-serve dishes, to level 2, which provides clean raw materials.



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

Upstream activities include sourcing from suppliers of food and non-food products. These include seafood, meat, fruit and vegetables, and non-food items. In particular, fresh and frozen seafood products constitute a significant part of the company's business, with diversified supply channels involving global suppliers selected and qualified according to qualitative criteria and compliance with MARR's Code of Ethics and Supplier Code of Conduct. Although beef, pork, poultry and sheep meat are sourced from both Italian and foreign suppliers, there is a prevalence of domestic suppliers for certain categories. For example, the main supplier of beef is Inalca S.p.A., which supplies both Italian and non-EU beef. Food products represent, in terms of product range and sales volume, the most significant part of the company's business, encompassing numerous product categories and a significant presence of PDO, PGI and TAP products. The majority of food suppliers are Italian; for fruit and vegetables, MARR mainly relies on local traders operating in the main fruit and vegetable markets, who manage direct deliveries to customers. The MARR Sifrutta business unit purchases mainly from

domestic suppliers. In the non-food sector, which includes cleaning and hygiene products, disposable items for delivery and takeaway, mise en place products and equipment for professional catering, MARR works with Italian and European suppliers.

The value of the Group's food and non-food purchases is predominantly allocated to Italian suppliers (70% of the value of procurement).

During the reporting period, **31% of the suppliers** with whom MARR worked were **selected on the basis of social and/or environmental criteria**, namely suppliers dealing with sustainable products or suppliers certified in conformity to ISO 14001, EMAS (Eco-Management and Audit Scheme), Organic, MSC (Marine Stewardship Council), ASC (Aquaculture Stewardship Council), RSPO (Roundtable on Sustainable Palm Oil), Rainforest Alliance, Fairtrade, Global G.A.P. (Good Agricultural Practice standard), GRASP Risk Assessment on Social Practice, Dolphin Safe, Friend of the Sea and/or SA8000.



SUPPLY CHAIN



SUPPLIER SELECTION

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



SUPPLIER EVALUATION

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 | Irregular analytical parameters |
| | Presence of foreign bodies | Inadequate transport service |
| | Incorrect labelling | Lack of correspondence with the order |
| SERVICE SUPPLIERS (Goods handling, cleaning, transportation) | Damaged packaging | Inadequate delivery in terms of time and/or date |
| | Irregular temperature | Delivery not compliant to the supply service requirements |
| | Shelf life non-compliant | |
| | Failure to comply with self-checking procedures | Lack of or unsuitable application of goods handling procedures |
| | Lack of or unsuitable application of cleaning and sanitizing 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.



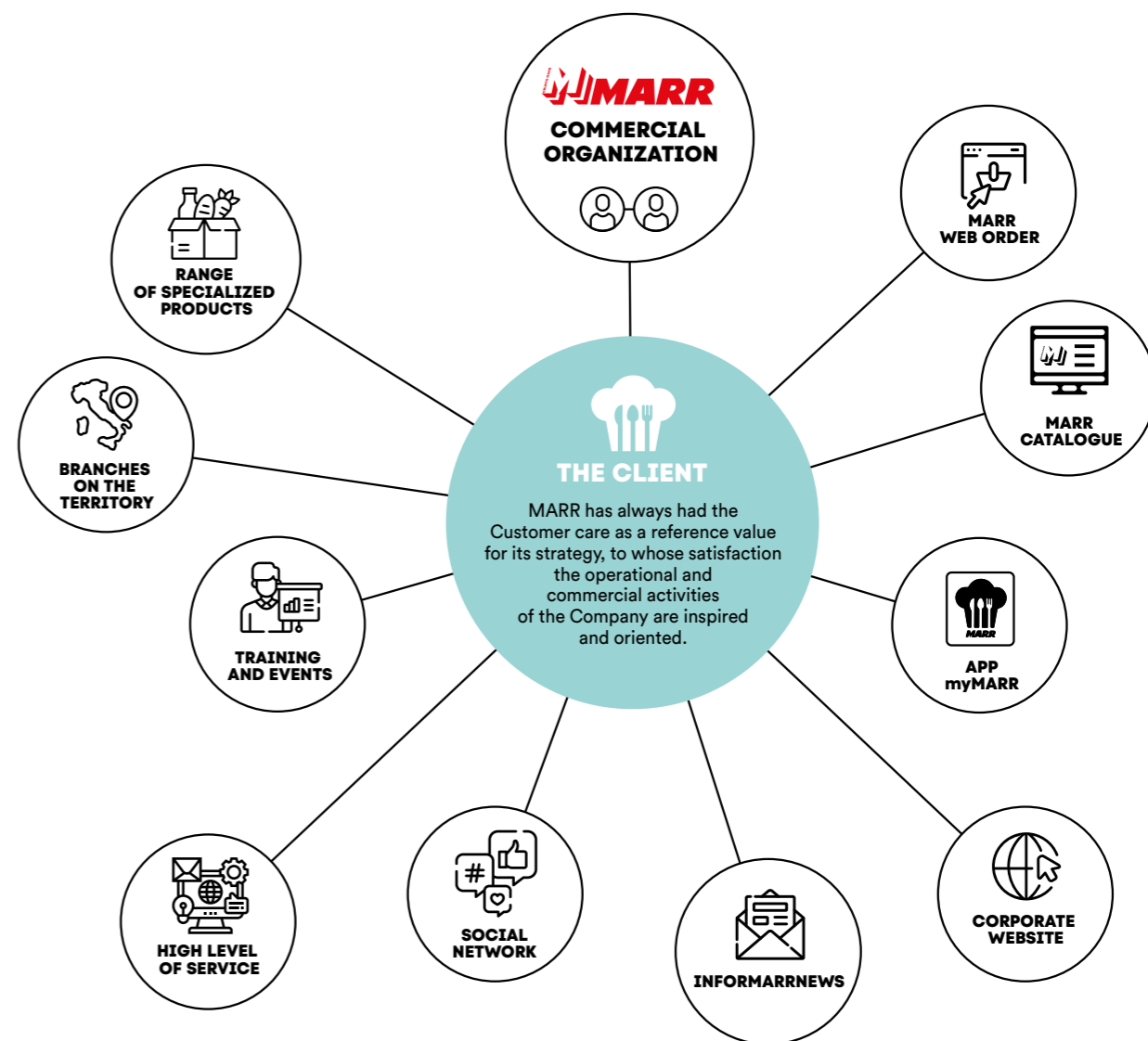
For more information regarding the management of relationships with suppliers, please refer to the following paragraph ESRs G I-2.

MARR manages a series of key operations to ensure the efficiency and quality of its service. Inbound logistics involves the receipt of products from qualified suppliers, with testing and checks upon receipt and the loading of goods into the warehouse, as well as traceability management. Warehouse management involves temperature-controlled storage and the handling of goods. The processing of meat and seafood products is limited and takes place only at certain operational sites; this mainly consists of portioning and preparing ready-to-use semi-finished products. Outbound logistics, on the other hand, handles transport and delivery to end customers.

MARR also invests in research and development to continuously improve its products and processes, promoting the development of various private label product lines across different product categories. Finally, the Group focuses on marketing and after-sales services to optimise customer interaction and provides ongoing support through tools such as the **myMARR App** and the **MARR Catalogue**.



Digital tools supporting the CUSTOMER

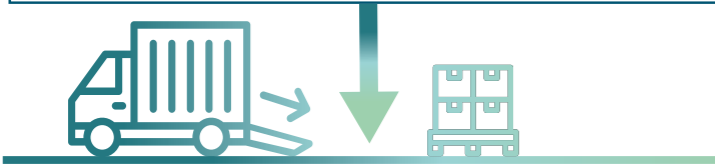


At the downstream end of MARR's value chain are its **customers, over 55,000**, divided into three main categories. The **Street Market** serves operators in the non-structured commercial catering, such as restaurants, trattorias, hotels and independent structures, in addition to bars and fast-food outlets, constituting the main customer segment. **National Accounts**, instead, include 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. Furthermore, MARR serves **Wholesalers**, with a particular focus on frozen seafood products. There are significant advantages for customers: they enjoy a wide range of quality products, selected to ensure high safety standards and with a high level of service, aimed at improving their satisfaction and loyalty. They also benefit from a constant and reliable supply, customer service and tailor-made solutions for their specific needs. To ensure high standards of product and service quality are maintained, the Group constantly invests in the training and development of its workforce, which currently counts **2,072 employees**, all operating exclusively within Italian territory. In addition to these are MARR's collaborators: over 1,000 sales representatives, over 300 staff from service companies and over 1,000 delivery drivers.





VALUE CHAIN



UPSTREAM ACTIVITIES

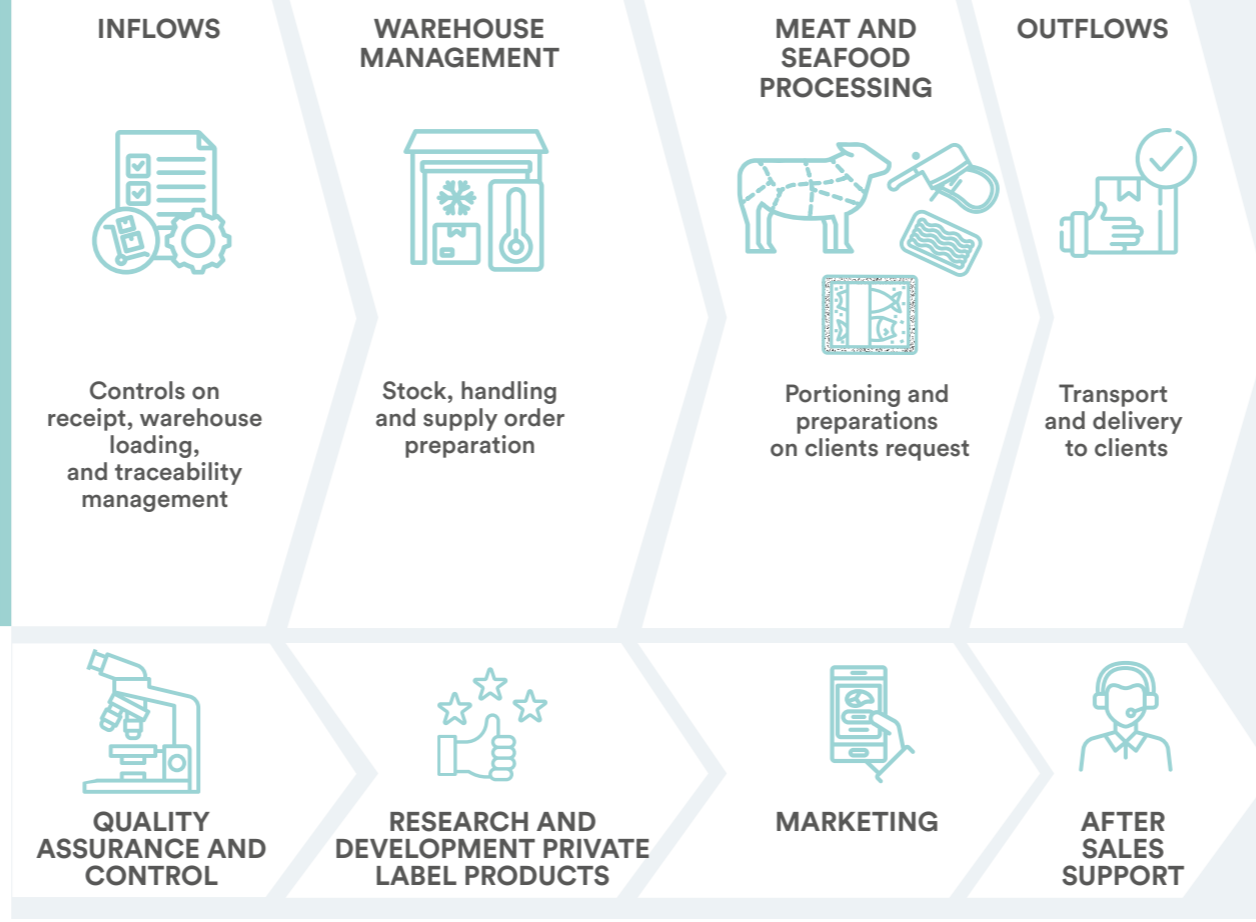
OWN OPERATIONS ACTIVITIES

DOWNSTREAM ACTIVITIES

PROCUREMENT

DISTRIBUTION AND SALE

USE AND CONSUMPTION



Set out below are the sustainability objectives in terms of significant groups of products and services, customer categories and relationships with stakeholders. The details and progress of these are set out in the corresponding topical ESRS.

Macro-area	Sustainability objectives	References
Products	Range of sustainable and locally sourced products	ESRS E5-4
	Use of sustainable and certified raw materials (palm oil, cocoa and coffee) as ingredients in private label products	ESRS E5-4
	Promoting improved animal welfare conditions in poultry supply chains (laying hens and broiler chickens)	ESRS G1-2
	Range of products of animal origin sourced from supply chains that adhere to animal welfare principles	
	Promoting a sustainable supply chain for seafood products	ESRS E4-4
FOOD FOOD AND NON-FOOD	Reducing packaging by promoting low-environmental-impact options	ESRS E5-3
Customers	Ensuring food hygiene and safety for customers and end-users	ESRS S4-5
Other stakeholders	EMPLOYEES AND COLLABORATORS Occupational safety for employees and collaborators	ESRS S1

For further details regarding the Group's sustainability objectives, please refer to the table "MDR-T – Tracking effectiveness of policies and actions through targets" in the section "ESRS 2 General Disclosures" – Metrics and Objectives".



The main characteristics underpinning MARR's competitive advantage are reflected in various strategic aspects: breadth of product range, expertise of the sales organisation, efficiency of the logistics system, personalised, timely and accurate service, capacity for product and process innovation, and the development of an integrated model using digital tools (a *phygital* strategy combining a "physical" approach with a "digital" one). All these elements are part of a coherent strategy aimed at delivering value to customers while addressing the sector's growing sustainability requirements. Logistics, for example, plays a crucial role in reducing environmental impact. MARR focuses on optimising logistics processes, improving efficiency and monitoring CO₂ emissions to contain them. Furthermore, thanks to its capacity for product and process innovation, MARR not only develops new solutions to meet market needs but also integrates sustainable production practices and develops more environmentally friendly and safer solutions for end-users.

For further details on the actions implemented, please refer to section MDR-A.



It should be noted that the company is not active in the sectors indicated in ESRS 2 SBM-1, 40 d, and therefore does not generate revenue from activities relating to:

- Fossil fuels (coal, oil and gas), including any activities relating to the exploration, extraction, production, processing, storage, refining, distribution, transport or trade of such fuels.
- Manufacture of chemicals, as described in Division 20.2 of Annex I to Regulation (EC) No 1893/2006.
- Production of controversial weapons, including landmines, cluster munitions, chemical weapons and biological weapons. Cultivation and production of tobacco.

ESRS 2 – SBM-2

Interests and views of stakeholder

MARR believes it is important to maintain solid relations based on constant dialogue and on the active engagement with every 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 and adopted procedures and regulations for managing relations with stakeholders, based on transparency, correctness, rectitude, completeness and impartiality:

Regulations for the management of relations with the media

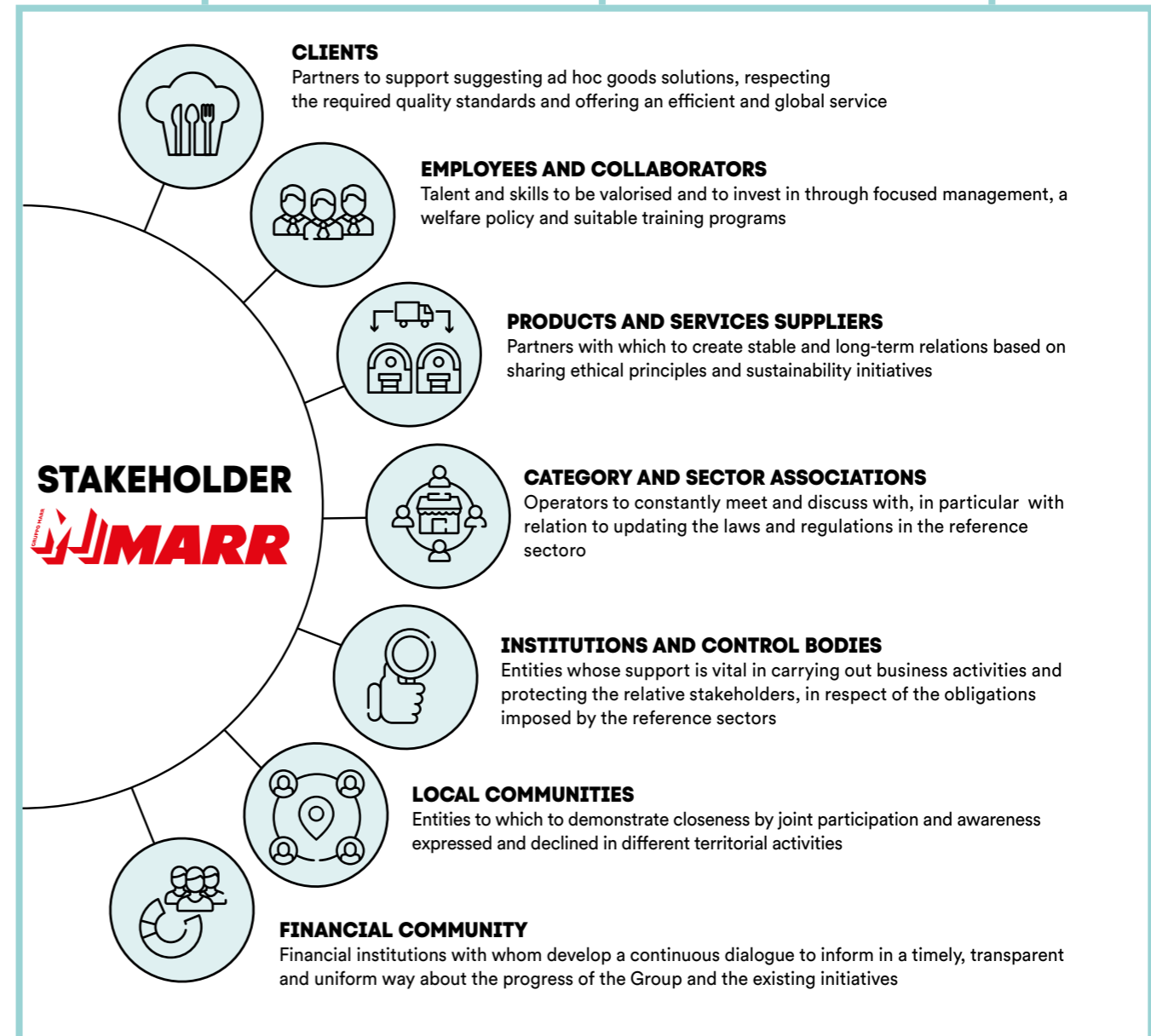
Defines the entities and subjects responsible for managing relations with the media and authorising the publication of press releases and the distribution of information to the press to encourage the transparency and uniformity of information.

Procedure for the management of inside and confidential information

The Company has adopted a specific procedure for the management of inside and confidential information in accordance with current regulations and legislation.

MARR Policy for managing dialogue with shareholders and other stakeholders

Defines the operating methods designed to ensure the comprehensive and timely dissemination of information on the Company's business activities.





The methods of engagement with stakeholders implemented by MARR are summarised below, namely those activities aimed at ensuring careful and constant dialogue with the various stakeholders.

Stakeholder	Engagement methods	
COMMERCIAL CATERING CUSTOMERS	<ul style="list-style-type: none"> Newsletter (InforMARRnews) myMARR app Social media channels MARR catalogue 	<ul style="list-style-type: none"> Local branches Local events Sales organisation Advertising in specialist magazines Digital surveys
CATERING CUSTOMERS	<ul style="list-style-type: none"> Newsletter (InforMARRnews) myMARR app Social media channels MARR catalogue 	<ul style="list-style-type: none"> Key Accounts Dedicated events Advertising in specialist magazines Digital surveys
EMPLOYEES AND COLLABORATORS	<ul style="list-style-type: none"> Email Newsletter (InforMARRci) Social media channels Regular meetings Video calls 	<ul style="list-style-type: none"> Noticeboards MARR Portal MARR Academy Digital surveys
PRODUCT AND SERVICE SUPPLIERS	<ul style="list-style-type: none"> Supplier Code of Conduct Supply Agreements Specifications Sustainable Fishing Guidelines 	<ul style="list-style-type: none"> Animal Welfare Guidelines MARR Catalogue Regular meetings Digital surveys
FINANCIAL COMMUNITY	<ul style="list-style-type: none"> Press releases Investor Relations Department 	<ul style="list-style-type: none"> Regular meetings Social media channels
LOCAL COMMUNITY	<ul style="list-style-type: none"> Local branches Local events Donations 	<ul style="list-style-type: none"> Contributions Sponsorships Gifts
INSTITUTIONS AND REGULATORY BODIES	<ul style="list-style-type: none"> Supplies to the Public Administration Interaction with Supervisory Bodies during inspections and also informally through meetings aimed at seeking clarifications, discussions and opinions 	
SECTOR AND CATEGORY ASSOCIATIONS	<ul style="list-style-type: none"> Webinars and video conferences participation Local events Newsletters and updates Regular communications Digital surveys 	

The dialogue takes place with the aim of guiding the company's strategy and business model, taking into account the results of this dialogue to ensure that strategic and operational decisions are aligned with the expectations of stakeholders². The most representative categories of stakeholders were also involved to gather their evaluation on the level of significance of the identified impacts, risks and opportunities. In particular, for the 2025 materiality analysis, a survey was sent via an online questionnaire having as a targeted focus the engagement of four main stakeholder categories: employees and collaborators, category associations, and customers from both *national account* and *street market* channels (engaged only a selection of the latter client segment). Following analyses carried out by the Sustainability Team, the questionnaire was designed with a careful selection of the relevant impacts, risks and opportunities (IROs) linked to ESRS matters.

This selection was aimed at improving the usability of the questionnaire and facilitating a more effective collection of information, helping to obtain more meaningful results. The approach adopted enabled the collection of 422 completed and correctly submitted questionnaires. The results obtained were taken into account by the Sustainability Team in qualitative terms in order to define the relevant IROs for 2025.

The administrative, management and supervisory bodies are kept constantly updated on stakeholders' views and interests regarding sustainability-related impacts, as they actively participate in the materiality assessment process. In particular, the company's Management, reporting to the Sustainability Team, is involved in the assessment, ensuring that corporate decisions align with the needs and priorities raised by stakeholders.

² The various categories of stakeholders include: employees and collaborators, suppliers (workers along the value chain) and customers.



ESRS 2 – SBM-3

Material impacts, risks and opportunities and their interaction with strategy and business model

MARR transparently discloses the material impacts, risks and opportunities identified through its materiality analysis. Material impacts, whether positive or negative, are closely linked to the Group's strategy and business model; for this reason, recognising their influence on people and the environment, the Group takes appropriate measures to minimise such impacts where they are negative. MARR describes in detail how these elements manifest themselves within its operations and throughout the value chain, both upstream (suppliers) and downstream (customers and consumers), identifying the main points of concentration.

This qualitative analysis enables MARR to continuously adapt its strategy in a resilient manner, to address material impacts and risks as well as capitalise on opportunities, thereby ensuring constant alignment between business objectives and sustainability requirements, thanks to a global supply network, efficient logistics and a continuous innovation process. These elements enable MARR to respond promptly to market changes

and environmental challenges, ensuring operational continuity and long-term success.

For further details on the materiality assessment process, see IRO-1.

For further information regarding the current and expected effects of its impacts, risks and opportunities, and how MARR plans to respond to these effects, please refer to the ESRS topics listed in the table below.

It should be noted that, in the reporting year, material impacts, risks and opportunities did not result in any current financial effects, nor are any significant adjustments to the carrying amounts of assets and liabilities reported in the relevant financial statements expected for the coming financial year.





ESRS - Topic	Impact	Nature	Type	Type of contributor	Position in the value chain	Time horizon	Further information
E1 - Climate change	Contributing to climate change through the indirect generation of energy emissions - Scope 2	Negative	Actual	Directly caused by the Group	Own operations	Short	E1-3 E1-5 E1-6
E1 - Climate change	Contributing to climate change through direct generation of greenhouse gas emissions - Scope 1	Negative	Actual	Directly caused by the Group	Own operations	Short	E1-3 E1-5 E1-6
E1 - Climate change	Contributing to climate change through the generation of emissions of ozone-depleting substances (refrigerant gases)	Negative	Actual	Directly caused by the Group	Own operations	Short	E1-3 E1-6
E1 - Climate change	Contributing to climate change through the indirect generation (upstream and downstream) of greenhouse gas emissions – Scope 3	Negative	Actual	Directly linked through a business relationship	Upstream and downstream	Short	E1-3 E1-6
E3 - Water and marine resources	Damage to the seabed and water pollution linked to fishing activities	Negative	Potential	Directly linked through a business relationship	Upstream	Long	E3-2
E3 - Water and marine resources	Reduction in water availability due to withdrawal, discharge and consumption during activities in the value chain (e.g. livestock farmers, farmers, food producers)	Negative	Actual	Directly linked through a business relationship	Upstream	Short	E3-2
E4 - Biodiversity and ecosystems	Depletion of marine resources	Negative	Potential	Directly linked through a business relationship	Upstream	Long	E4-3
E4 - Biodiversity and ecosystems	Contribution to deforestation in the upstream value chain linked to the marketing of food products	Negative	Actual	Directly linked through a business relationship	Upstream	Short	E4-3
E5 - Circular economy	Generation of hazardous or non-hazardous waste resulting from the Group and the value chain actors' activities, including environmental degradation caused by packaging dispersion in the environment and the negative effects associated with the destruction of food products	Negative	Actual	Directly caused by the Group and linked through a business relationship	Upstream, own operations and downstream	Short	E5-2 E5-5
E5 - Circular economy	Environmental impact resulting from resource use for the production of food and non-food products, product packaging and packaging used in-bound	Negative	Actual	Directly caused by the Group and linked through a business relationship	Upstream and own operations	Long	E5-2 E5-4
E5 - Circular economy	Recovery of goods nearing their expiry date and collaboration with charitable organisations in accordance with the Company's food donations procedure	Positive	Actual	Directly caused by the Group	Own operations	Short	E5-5
S1 - Own workforce	Poor quality of life for employees in the workplace due to: discrimination of any kind (gender, ethnicity, religion, sexual orientation, social status, political or trade union affiliations, etc.), low levels of inclusivity, impartiality and meritocracy	Negative	Potential	Directly caused by the Group	Own operations	Short	S1-3 S1-4 S1-9 S1-12 S1-16 S1-17
S1 - Own workforce	Skills development through training programs	Positive	Actual	Directly caused by the Group	Own operations	Short	S1-4 S1-13
S1 - Own workforce	Employee dissatisfaction and discomfort due to a lack of recognition of work-life balance	Negative	Potential	Directly caused by the Group	Own operations	Short	S1-3 S1-4 S1-15
S1 - Own workforce	Potential employment instability due to seasonal contracts	Negative	Potential	Directly caused by the Group	Own operations	Short	S1-3 S1-4
S1 - Own workforce	Potential inadequate working conditions due to uncompetitive remuneration of the Group's workforce	Negative	Potential	Directly caused by the Group	Own operations	Short	S1-3 S1-4 S1-10
S1 - Own workforce	Harm to the health and safety of employees and collaborators due to failure to apply or incorrect application of health and safety procedures	Negative	Potential	Directly caused by the Group	Own operations	Short	S1-3 S1-4 S1-14
S2 - Workers in the value chain	Human rights violations along the value chain (e.g. the right to freedom of association and collective bargaining, child labour, forced or compulsory labour)	Negative	Potential	Directly linked through a business relationship	Upstream	Short	S2-3 S2-4
S2 - Workers in the value chain	Inadequate working conditions along the value chain	Negative	Potential	Directly linked through a business relationship	Upstream	Short	S2-3 S2-4
S4 - Consumers and end-users	Harm to the health and safety of consumers linked to shortcomings in quality control processes or inadequate training of employees on food safety	Negative	Potential	Directly caused by the Group	Own operations and downstream	Short	S4-3 S4-4
S4 - Consumers and end-users	Inadequate and non-transparent communication of information regarding the Group's products and services toward customers and end-users	Negative	Potential	Directly caused by the Group	Upstream, own operations and downstream	Short	S4-4
G1 - Business conduct	Improvement in the local socio-economic context through employment opportunities in a stable environment	Positive	Actual	Directly caused by the Group	Own operations	Short	G1-1
G1 - Business conduct	Failure to guarantee the confidentiality and anonymity of whistleblowers due to potentially inadequate management of corporate reporting channels	Negative	Potential	Directly linked via a business relationship	Upstream, own operations and downstream	Short	G1-1
G1 - Business conduct	Inadequate animal welfare conditions in the farms	Negative	Potential	Directly linked through a business relationship	Upstream	Short	G1-2
G1 - Business conduct	Ineffective management of supplier relationships, including potential payment delays, which may jeopardise the continuity of relationships with business partners	Negative	Potential	Directly caused by the Group	Upstream	Short	G1-6
G1 - Business conduct	Corruption and unfair competitive practices	Negative	Potential	Directly caused by the Group and linked through a business relationship	Upstream and own operations	Short	G1-3



ESRS - Topic	Description Risk/Opportunity	Type	Position in the value chain	Time horizon	Further information	Link to dependencies and/or impacts
ESRS E1 Climate change	Vulnerability of the operational structure (facilities) to extreme weather events	Risk	Own operations	Long	E1-3	-
ESRS E1 Climate change	Reduction in operating margins caused by rising global energy costs	Risk	Own operations	Medium	E1-3	-
ESRS E4 Biodiversity and ecosystems	Improvement of the company's reputation from the consumers' perspective through the adoption of biodiversity-conscious policies	Opportunity	Own operations	Long	E4-3	Dependence on natural resources
ESRS E5 Circular economy	Increase in destruction of food products	Risk	Own operations and downstream	Short	E5-5	Generation of hazardous or non-hazardous waste resulting from the Group and the value chain actors' activities, including environmental degradation resulting from the dispersion of packaging in the environment and the negative effects associated with destruction of food products
ESRS E5 Circular economy	Improvement in logistics efficiency linked to better stock management	Opportunity	Upstream	Medium	E5-5	-
ESRS S1 Own workforce	Improved competitiveness through skills development via training	Opportunity	Own operations	Medium	S1-4 S1-13	Dependence on natural resources
ESRS S2 Workers in the value chain	Reputational risk linked to human rights violations and labour exploitation	Risk	Upstream and Own operations	Short	S2-4	Human rights violations along the value chain (e.g. the right to freedom of association and collective bargaining, child labour, forced or compulsory labour)
ESRS S2 Workers in the value chain	Reputational improvement linked to improved supply chain monitoring	Opportunity	Upstream and Own operations	Long	S2-4	-
ESRS S4 Consumers and end-users	Reputational risk linked to a lack of transparency and traceability of information on distributed products	Risk	Own operations	Short	S4-4	Inadequate and non-transparent communication of information regarding the Group's products and services toward customers and end-users
ESRS G1 Business conduct	Risk of potential breaches of security systems or data loss	Risk	Own operations	Short	G1-1	-
ESRS G1 Business conduct	Improved reputation and transparency towards stakeholders	Opportunity	Own operations	Long	G1-1	-



The process of updating impacts, risks and opportunities carried out during the reporting year has led to changes compared to the topical standards identified as material in the previous financial year. In particular, *E2 – Pollution and S3 – Affected communities topics*, based on the context analysis and assessments carried out by Management, were found to be below the materiality threshold.

Details of the changes implemented in terms of impacts are provided below:

E2 Pollution	the impact "Contribution to air, water and soil pollution linked to the release of pollutants in the value chain actors' activities ", following context analysis and more in-depth assessments by Management, is no longer above the materiality threshold and consequently topic E2 is deemed non-material. It was considered that MARR's main Tier I suppliers operate in sectors with limited environmental impact and are located in contexts characterised by stringent and well-enforced environmental regulations, thereby reducing the risk of pollutant release and potential adverse effects on air, water and soil along the supply chain. For further details on the assessment process and changes relating to topic E2 – Pollution, please refer to the following section, IRO-1.
E5 Circular economy	compared to last year, the waste-related impacts previously listed have been consolidated into a single impact, "Generation of hazardous or non-hazardous waste arising from the Group's activities".
S1 Own workforce	compared to last year, a process of consolidation has been carried out between similar and consistent impacts. In particular, the themes of diversity, equal opportunities and the inclusion of people with disabilities have been grouped into a single impact, as have aspects relating to workers' health and safety.
S2 Workers in the value chain	similarly to the above mentioned matters , the reduction in the number of impacts in this reporting year is the result of consolidating particularly similar impacts relating to workers in the value chain, in order to enhance clarity in the reporting.
S3 Affected communities	the change in the significance of this topic stems from a more in-depth assessment of the impacts deemed relevant in the previous financial year. In particular, it was considered that the impacts "Development of local communities through the promotion of local products" and "Respect for people and the environment through the demand for local and sustainable products" are impacts already addressed within the impact relating to local socio-economic improvement under G1 topical standard. Finally, it was considered that the impact "Deterioration of soil, air and water quality in the areas surrounding the facilities of value chain actors, with consequent negative impacts on the quality of life of local community members" is directly related to the materiality of E2 topic, for which the materiality assessment has been reassessed as it is no longer a material aspect.
S4 Consumers and end-users	following the materiality analysis process completed during the year, the impact "Facilitating access to products and services through digital solutions" was found to be below the materiality threshold. This assessment was made because the integration of digital solutions is considered an increasingly standardised aspect inherent to operating models such as that of the MARR Group and therefore not linked to significant positive impacts. Furthermore, a further change compared to last year is the transformation of the previous impact "Increased awareness of product information among customers through accurate advertising and promotional communications regarding products and services". Following internal assessments, this has been reformulated into the negative impact "Inadequate and non-transparent communication of information regarding the Group's products and services toward customers and end- users". Other changes to the impacts on consumers were the result, in this case too, of the consolidation of similar impacts.
G1 Business conduct	in this reporting year, the impact "Harm to affected communities (local and distant) due to failure to implement ESG procurement policies" has been removed as it was considered a duplication of other impacts relating to the G1 Business Conduct topic. Further textual reformulations of impacts did not result in changes to their materiality.

Details of the changes implemented in terms of risks and opportunities are provided below:

E1 Climate change	following assessments carried out during the year, two risks relating to climate change concerning the loss of revenue and competitiveness due to the unavailability of raw materials caused by climate change were found to be below the materiality threshold. The change in the materiality of these risks is attributable to the MARR Group's business model, which markets a large volume of products and collaborates with an equally wide variety of suppliers, thereby making the risk less likely. However, this change does not entail any changes in the materiality of the issue and, consequently, in the reporting.
E4 Biodiversity and ecosystems	following assessments carried out during the year, a risk and an opportunity relating to the biodiversity and ecosystems issue, specifically concerning changes in the availability and diversification of products, were found to be below the materiality threshold. As explained above, this review was carried out taking into account the Group's specific business model and the broad diversification of its product portfolio and suppliers.
E5 Circular economy	in light of the assessments emerging from the double materiality analysis conducted this year, the opportunity linked to reputational improvement arising from the use of sustainable packaging was found to be below the materiality threshold. In particular, this opportunity was deemed not significant as the majority of products sold, and consequently their packaging, are not under the Group's brand. This circumstance limits the Company's ability to directly influence packaging choices and to derive significant reputational benefits from any improvement measures. At the same time, a new risk linked to the increase in food waste has emerged as material, reflecting the Group's sensitivity to this issue. In addition to the negative ethical implications, this risk would entail significant potential costs associated with the management of inventory and stocks nearing their expiry date.
S2 Workers in the value chain	following the assessments carried out during the double materiality analysis, the risk associated with loss of supply due to sanctions or supplier closures was found to be below the materiality threshold. Indeed, the Group can rely on a diverse range of suppliers and, consequently, the probability associated with the risk is considered not material.
S4 Consumers and end-users	for this reporting year, two risks related to potential reputational damage due to non-compliant products associated with non-MARR-branded products were found to be below the materiality threshold, as they were not directly linked to direct and significant effects on the Group. In addition, the opportunity related to customer loyalty was no longer considered as such, as it would not have significant positive financial effects for the Group.
G1 Business conduct	compared to last year, three opportunities presented separately in the previous report have been consolidated into a single item, given their similarities.



ESRS 2 IRO-1

Description of the processes to identify and assess material impacts, risks and opportunities

GENERAL PROCESS TO IDENTIFY AND ASSESS IMPACTS, RISKS AND OPPORTUNITIES

The CSRD (Corporate Sustainability Reporting Directive) introduces the concept of **double materiality**, an approach that requires companies to provide information both on the impacts of their activities and business relationships on people and the environment (**impact materiality**), and on how sustainability matters may affect the company's economic and operational performance (**financial materiality**). This principle forms the methodological basis for the identification of material issues, i.e. those relevant matters for which companies must disclose the information required by the ESRS.

For the current financial year, MARR has updated the double materiality analysis, first conducted in 2024, in accordance with the disclosure requirements detailed in ESRS 1 Chapter 3 "Double materiality as a basis for sustainability reporting" and based on the process suggested by *EFRAG Implementation Guidance 1: Materiality Assessment*. This involved, for the current financial year, carrying out an analysis of the operating context, updating the list of potentially material impacts, risks and opportunities (IROs), conducting stakeholder engagement activities and, finally, assessing the materiality of the IROs for the purpose of material topics' identification. These activities were coordinated and carried out by the Sustainability Team.

To identify the potentially relevant impacts, risks and opportunities that the organisation or its business relationships generate on the economy, the environment and people, both external and internal sources were used:

Internal sources:

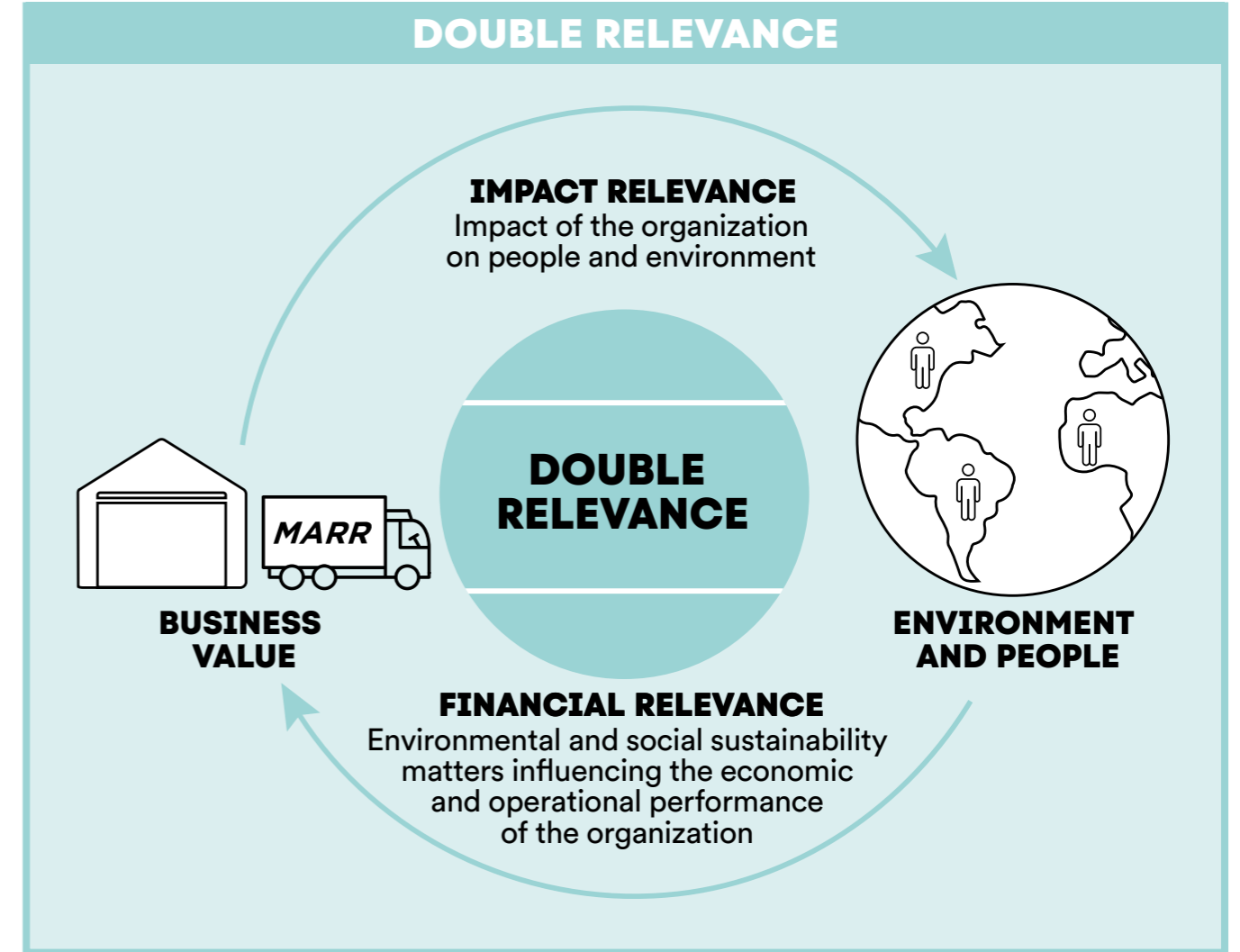
- MARR 2024 Sustainability Report
- MARR 2025 Press Kit section
- Quality System documents, ISO 9001, FSSC 22000, ISO 22000, ISO 22005, ISO 14001
- MARR Policy on Quality, Safety, Environment and Social Responsibility
- MARR Disciplinary for the "Sustainable Seafood Supply Chain" control system
- MARR Disciplinary for the "Animal Welfare" control System
- Reference regulations

External sources:

- SASB Materiality Finder
- MSCI ESG Industry Materiality Map and ESG ratings by MSCI and CDP
- Peer benchmarks

The assessment of the relevance of impacts, risks and opportunities (IRO) was carried out by the Management within the Sustainability Team, taking into account the results of the stakeholder engagement survey conducted for the current financial year, which involved the stakeholder groups deemed most representative, in accordance with the procedures set out in the ESRS 2 SBM-2 disclosure requirement.

Finally, specific methodologies were defined to assess impact and financial relevance, the details of which are described in the following paragraphs.



IMPACT RELEVANCE

In identifying potentially significant impacts, with positive and negative effects, both current and potential in the short, medium or long term³ on people or the environment, MARR used as a starting point the list of impacts identified for 2024 in relation to the ESRS matters of AR 16. The process considered not only the effects of MARR's direct activities, but also those arising from the company's business relationships. The analysis paid particular attention to sectors characterised by a higher risk of negative impacts, such as agriculture and fisheries, particularly within the value chain. Once the list of potentially significant impacts had been defined, the Sustainability Team proceeded to assess the significance of the identified impacts.

The assessment of each impact materiality was carried out on the basis of severity (or materiality), analysing:

- **Severity:** how serious the negative impact is, or how much benefit the positive impact brings to people or the environment;
- **Scope:** how widespread the positive or negative impacts are. In the case of environmental impacts, scope may be understood as the extent of the environmental damage or a geographical area. In the case of impacts on people, scope may be understood as the number of people adversely affected;
- **Irreversibility:** whether and to what extent it is possible to remedy the negative impacts, i.e. by restoring the environment or the people affected to their original state.

Probability was also assessed for potential impacts.

Each of the parameters mentioned above was assessed on a scale of 1 to 5, taking a **value of ≥3 as the threshold for significance** of the impact; **this value** was obtained by multiplying probability by severity and then rescaling to a scale of 1 to 5.

For the complete list of impacts identified and assessed as exceeding the significance threshold, please refer to paragraph SBM-3.

³MARR has not deviated from the time horizons defined in ESRS 1.



FINANCIAL RELEVANCE

For the identification of risks and opportunities, as required by the *EFRAG IG 1 Materiality Assessment Implementation Guidance*, a top-down approach was adopted, in line with the previous year, starting from the list of risks and opportunities drawn up for 2024 relating to the sustainability issues indicated in AR-16 of ESRS 1. On this basis, the Sustainability Team proceeded to identify and assess the risks and opportunities.

The analysis was conducted by the **Sustainability Team**, which identified, described and assessed risks and opportunities, also considering their interconnection with MARR's impacts and dependencies, thereby generating a comprehensive set of factors that have, or can reasonably be expected to have, an influence in the short, medium or long term on:

- Business development
- Asset and Financial position
- Economic performance
- Financial performance
- Cash flows
- Access to finance and cost of capital

The assessment process was carried out in coordination with the Risk Manager department, which actively participated in assigning ratings, ensuring methodological alignment with the company's risk management system. In line with the approach adopted for the previous financial year, no assessment of residual risks and opportunities was carried out, thereby excluding from the analysis any mitigation measures already implemented by MARR.

Each risk and opportunity is characterised by a description, rationale and position in the value chain, defining the relevant time horizon. The assessment of financial effects and the consequent determination of the materiality of risks and opportunities were carried out on the basis of assessment thresholds and criteria that have been updated and refined compared to the previous financial year, as they are aligned with the risk matrix used within the ERM framework. The parameters taken into consideration for assessing the materiality of risks and opportunities are as follows:

- **Magnitude:** measures the potential financial impact relative to the organisation's financial materiality thresholds. This involves quantifying the financial significance of risks and opportunities and determining whether the predefined materiality criteria are met or exceeded. Magnitude was assessed on a scale of 1 to 4, using criteria relating to indicators such as EBITDA, business operations and reputational aspects.
- **Probability:** assessment of the probability of financial effects, i.e. the likelihood that a risk or opportunity will occur, on a scale of 1 to 4.

A **value of ≥ 6** , obtained by multiplying probability by magnitude (severity), has been defined as the **materiality threshold** for risks and opportunities.

It should be noted that the entire process of identifying, assessing and managing ESG risks has been integrated into the Group's overall corporate risk management system. This approach enables the assessment of the overall risk profile and the optimisation of various management processes, ensuring a holistic view of potential challenges for MARR, whilst integrating ESG aspects into the decision-making process.



Details of the IRO assessment process for each ESRS topic

ESRS E1

Climate Change

In order to understand and adequately address the challenges arising from climate change, MARR paid particular attention to any impacts linked to GHG emissions during the identification phase. Specifically, a careful analysis of its activities was conducted, taking into account the complexity of the value chain, in order to identify the main sources of emissions. The significant impacts identified are directly linked to activities fundamental to the success of MARR's business model, such as distribution logistics and the maintenance of the cold chain, including refrigeration systems. To assess these impacts, MARR used a combination of quantitative and qualitative methods. On the one hand, it employed internationally recognised calculation models to determine GHG emissions. On the other hand, it examined future scenarios, taking into account the evolution of environmental regulations and potential changes in energy costs, and assessed the impact of its emissions on market dynamics, considering the growing interest of consumers and investors in sustainable practices. The results of this analysis were then used as a basis for identifying the risks and opportunities associated with climate change. To ensure as comprehensive a picture as possible of any physical risks and opportunities, the company also referred, during the identification process, to the classification of climate hazards set out in Commission Delegated Regulation (EU) 2021/2139, as well as to the SASB Materiality Finder framework. At present, no climate-related risks or opportunities have been identified along the value chain.

The MARR Group has conducted a qualitative review of both its own activities and those along the value chain to assess the extent of the potential effects arising from risks and opportunities. In particular, risks related to the unavailability of raw materials due to extreme weather events, as well as logistical difficulties, and the related impacts on the Group's financial performance have been taken into account. In 2025, this assessment identified a physical risk and a transition risk as significant within its operations. To date, climate scenario analyses have not been taken into account in the processes for identifying risks and opportunities.

For further details, please refer to section SBM-3 of ESRS E1.



ESRS E2

Pollution

During the materiality analysis carried out, both the company's own activities and all those occurring along the value chain, both upstream and downstream, were analysed to ensure an integrated approach in the phase of identifying potentially material impacts, risks and opportunities related to pollution. The analyses carried out revealed that there are no installations at MARR sites subject to Regulation (EC) No 166/2006. Furthermore, based on the checks carried out to date with suppliers and a sample review of technical and safety data sheets, it appears that the products marketed by MARR do not contain substances of very high concern (SVHCs) in concentrations exceeding 0.1% weight/weight. Finally, while acknowledging the sensitivity of the issue upstream of the value chain, MARR's main *Tier 1* suppliers do not operate in particularly polluting sectors and are located in regions with strict and well-defined environmental regulations. In view of this, and based on the contextual analyses carried out, as well as the assessments made by Management, the conditions for considering the issue to be above the materiality threshold no longer exist.

ESRS E3

Water and marine resources⁴

During the double materiality analysis carried out, both the company's own activities and all those occurring along the value chain, both upstream and downstream, were analysed to ensure an integrated approach in the phase of identifying potentially material impacts, risks and opportunities related to the use of water and marine resources. This analysis highlighted the significance of the matters in the upstream value chain within the fisheries sector, where fishing-related activities can have a significant impact in terms of damage to the seabed and water pollution.

ESRS E4

Biodiversity and ecosystems⁴

During the materiality assessment phase, the Group primarily examined the nature of the respective impacts and the proportion of the commercial portfolio that could give rise to them, in order to better quantify their scale and scope. In particular, based on an analysis of MARR's sites and given the predominantly commercial and logistical nature of the activities carried out, the conditions do not exist for impacts, risks or opportunities to arise that would affect the Company's own operations.

In the process of identifying impacts, risks and opportunities, MARR has taken into account possible dependencies on biodiversity, assessing their potential repercussions on the Group's business model. Although changes to marine ecosystems and biodiversity could lead to a reduction in the availability of certain products, the wide range of products marketed and the diversification by type and origin allow for greater resilience in the face of specific shortages in terms of availability, quality and price. Currently, among the risks and opportunities identified, the focus has been primarily on physical and systemic risks, identified on the basis of the activities and geographical areas in which MARR operates indirectly along its upstream value chain.

⁴ Currently, the Group has not initiated targeted consultations with the affected communities to identify impacts, risks and opportunities associated with water and marine resources, biodiversity, resource use and circular economy.

ESRS E5

Resource use and circular economy⁴

For the purposes of the double materiality analysis process, both the Company's own activities and those of the upstream and downstream value chain actors were analysed, with the aim of adopting a comprehensive and thorough approach to identify potentially material impacts, risks and opportunities related to resource use and the circular economy, with particular attention to resource outflows and waste. In this process, MARR carried out a qualitative analysis of its assets and the flows relating to the activities of its business units and those of the upstream and downstream value chain. The analysis shows that both incoming and outgoing flows are significant for the Group. Particular attention is paid to waste generated within the scope of its own activities, those of upstream stakeholders, and those of customers and end-users, including in relation to food waste. Environmental damage caused by the littering of product packaging, which can contribute to the degradation of ecosystems, and the negative impacts linked to the destruction of food products are also of particular significance. Furthermore, the environmental impact resulting from the use of resources for the production of food and non-food products, product packaging and incoming packaging is considered significant.

Conversely, the opportunities for MARR linked to resource use and the circular economy focus primarily on two strategic areas. The optimisation of logistics operations to prevent surpluses and improve stock management offers opportunities to streamline processes and improve environmental impact. The adoption of sustainable packaging solutions helps to strengthen stakeholder confidence, reducing waste management costs and promoting a long-term sustainability-oriented approach.

ESRS G1

Business Conduct

The process of identifying the impacts, risks and opportunities related to business conduct took into account several key factors regarding the Group's own operations and those occurring upstream and downstream of the value chain. Consideration was given to the nature of the activities carried out by the Group and by value chain actors, the relevant sectors, the geographical location of operations, and the applicable regulations. This led to the conclusion that, for a proper assessment, it is necessary to consider both national and international regulations applicable to the sector. These include the GDPR, anti-corruption laws (such as Law 190/2012 and Legislative Decree 231/2001 on the administrative liability of legal persons), as well as European directives and the OECD Guidelines for Multinational Enterprises. The context in which MARR operates has highlighted the importance of properly managing the impacts, risks and opportunities relating to crucial issues such as animal welfare, anti-corruption and cyber security, given the effect these matters can have on the reputation and efficiency of the value chain. Managing these issues is not merely a matter of regulatory compliance, but also offers opportunities to strengthen the company's transparency, sustainability and social responsibility.

FINAL CONCLUSIONS: DOUBLE RELEVANCE ANALYSIS

The two analyses mentioned above were reworked to identify relevant matters from a financial perspective, an impact perspective, or both. This indicates that the issue is considered material for MARR, as explained in detail above, if it scores 3 or higher in terms of impacts, while for the financial dimension the threshold value is 6 or higher. The final result of the analysis conducted was ultimately approved by the Board of Directors.

ESRS 2 IRO-2

Disclosure requirements in ESRS covered by the undertaking's sustainability statement



For these Disclosure Requirements, please see pages 122-130

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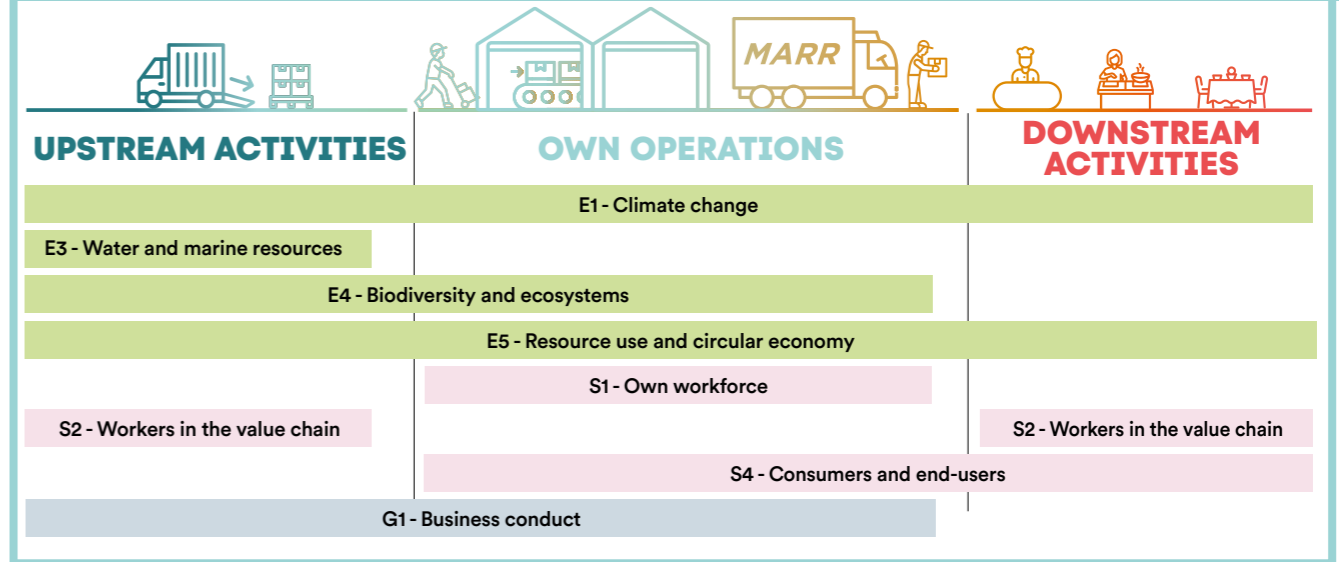
TABLE REGARDING OTHER EU LEGISLATIVE ACTS

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

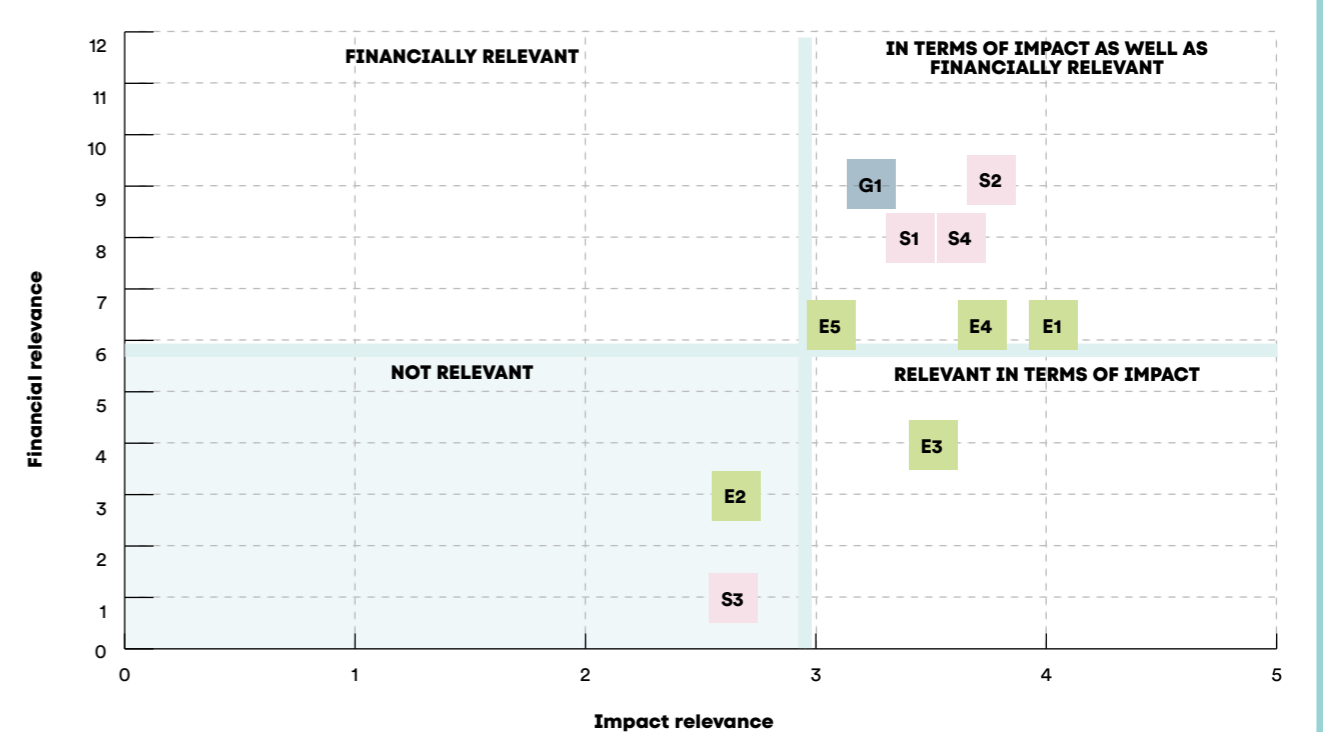
- MDR-P – Policies adopted to manage material sustainability matters
- MDR-A – Actions and resources in relation to material sustainability matters
- MDR-T – Tracking effectiveness of policies and actions through targets
- MDR-M – Metrics in relation to material sustainability matters

⁴ Currently, the Group has not initiated targeted consultations with the affected communities to identify impacts, risks and opportunities associated with water and marine resources, biodiversity, resource use and circular economy.

RELEVANT TOPICS AND VALUE CHAIN



2025 DOUBLE RELEVANCE MATRIX



RELEVANT SUBTOPICS

- Climate change adaptation (E1)
- Climate change mitigation (E1)
- Energy (E1)
- Water (E3)
- Marine resources (E3)
- Impact on the status of the species (E4)
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- 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)

EUROPEAN TAXONOMY

Introduction

Regulation (EU) 2020/852 defines the conditions that an economic activity must meet in order to be considered environmentally sustainable within the European Union. This regulation, which has been applied since 2021 to companies subject to the Non-Financial Reporting Directive (Directive 2014/95/EU), has been extended to companies falling under the Corporate Sustainability Reporting Directive (CSRD) in accordance with EU Directive 2022/2464.

The non-financial companies concerned, including the MARR Group, are required to report three KPIs annually within their sustainability reporting:

- **Revenue:** the portion of net revenue derived from products or services, including intangible assets, associated with eligible economic activities or aligned with the Taxonomy;
- **CapEx:** the portion of capital expenditure relating to investments in assets and processes associated with eligible economic activities or aligned with the Taxonomy; expenditure incurred under CapEx Plans; expenditure relating to purchases of products from eligible suppliers or suppliers aligned with the Taxonomy;
- **OpEx:** the portion of operating expenses relating to activities or processes associated with eligible economic activities or aligned with the Taxonomy; individual measures enabling target activities to become low-carbon.

In this context, for 2025, the analysis of the MARR Group's activities included:

- eligibility and alignment for the two climate-related objectives described in Delegated Regulation (EU) 2021/2139 (the so-called "Climate Delegated Act"): "climate change mitigation" and "climate change adaptation";
- eligibility and alignment with the four environmental objectives described in Delegated Regulation (EU) 2023/2486 (the so-called "Environment Delegated Act"): "sustainable use of water resources", "circular transition", "pollution reduction", "protection of biodiversity and ecosystems".

The assessment of eligibility and alignment and the preparation of this report have been carried out in accordance with the provisions of Delegated Regulation (EU) 2021/2178 and the interpretative guidance provided by the European Commission in the form of questions and answers (Q&A).

It should be noted that, starting from this reporting period, the MARR Group applies the simplifications and amendments introduced by Commission Delegated Regulation (EU) 2026/73 of 4 July 2025, amending Delegated Regulation (EU) 2021/2178 as regards the simplification of the content and presentation of information on eco-sustainable activities, as well as Delegated Regulations (EU) 2021/2139 and 2023/2486 regarding the simplification of certain technical screening criteria, and Delegated Regulation (EU) 2023/2485, which introduced new economic activities not included in Delegated Regulation (EU) 2021/2139. Delegated Regulation (EU) 2026/73 introduces the concept of materiality of economic activities, setting a threshold for activities that cumulatively account for less than 10% of the denominator of the taxonomic indicator (turnover, CapEx and OpEx), with the consequent possibility of omitting detailed information, without prejudice to the obligation to ensure transparency and methodological consistency in determining the thresholds applied.

The financial information and data used to calculate the revenue, CapEx and OpEx indicators required by the regulations were collected and extracted from the computerised accounting system used by the MARR Group for the preparation of the consolidated financial statements.

In this regard, it should be noted that, in carrying out the aforementioned analysis and preparation of disclosures relating to the Taxonomy, management has adopted a generally prudent approach based on its understanding and interpretation, to the best of its current knowledge, of the applicable regulatory requirements.

IDENTIFICATION OF ELIGIBLE ACTIVITIES

The verification of the eligibility of the Group's economic activities in relation to those provided for in Delegated Regulation (EU) 2021/2139 and Delegated Regulation (EU) 2023/2486 was based on an analysis of the correspondence of the NACE code using the Taxonomy Compass tool, as well as a subsequent detailed analysis of the descriptions of those activities within the Regulations.

In line with the findings of previous financial years, it is confirmed that none of the economic activities carried out by the Group currently fall within those eligible under the Taxonomy. However, the analysis described above has made it possible to identify certain capital expenditure (CapEx) relating to the purchase of products derived from economic activities eligible under the Taxonomy, and to individual measures that enable the target activities to achieve low carbon emissions or greenhouse gas reductions, as well as to individual building renovation measures identified in the delegated acts.

Pursuant to point (c) of paragraph 1.1.2.2 of Delegated Regulation 2021/2178, these expenditures have been deemed eligible under the Climate Change Mitigation objective. In particular, these expenditures relate to the following activities described in Annex I to Delegated Regulation (EU) 2021/2139:

- 7.1. Construction of new buildings;
- 7.3. Installation, maintenance and repair of energy efficiency equipment;
- 7.6. Installation, maintenance and repair of renewable energy technologies.

It should be noted that the activities listed below are not directly linked to MARR's core business, but rather to activities related to the day-to-day management of operations and energy efficiency in its buildings (primarily distribution platforms and branches).

From a methodological perspective, eligible capital and operating expenditure relating to the purchase of products and services was identified by extracting CapEx and OpEx from the system corresponding to the description of the "denominator" as specified in Delegated Act 2021/2178.

In particular, for CapEx, it was decided to consider only significant increases, corresponding to amounts exceeding €100,000. These increases were then analysed in detail and allocated to the corresponding economic activities, as described in Delegated Act 2021/2139. With regard to the OpEx KPI, the Group assessed the overall significance of the items relevant for the regulatory definition of the denominator, for the purposes of applying the disclosure simplifications provided for in Delegated Regulation (EU) 2026/73 (see the section "Calculation of the Revenue, CapEx and OpEx KPIs").

To complete the analysis conducted on the verification of eligibility in accordance with Regulation (EU) 2020/852, the verification of the alignment of eligible activities involved assessing the activities in light of the criteria of substantial contribution, DNSH and compliance with the Minimum Safeguard Guarantees, based on the provisions of the respective delegated acts and the official Q&As of the European Commission.

Analysis of the substantial contribution and DNSH criteria

The analysis was carried out using specific checklists to verify the criteria of substantial contribution and the 'DNSH' criteria. Following the analysis carried out, it can be stated that none of the activities identified as eligible in relation to capital expenditure (CapEx) and operating expenditure (OpEx) relating to the purchase of products derived from economic activities eligible under the Taxonomy currently meets all the substantial contribution and DNSH criteria set out in Annex I to Delegated Regulation (EU) 2021/2139 and/or Annexes I-IV of Delegated Regulation (EU) 2023/2486. Details of the economic values relating to the above are set out in the tables drawn up in accordance with Regulation (EU) 2020/852, as shown in the following paragraphs.

Analysis of minimum safeguard guarantees

The activities outlined above were carried out in parallel with the verification of compliance with the minimum safeguards regarding human rights, corruption, fair competition and taxation, as defined in the EU Taxonomy Regulation, taking into account the recommendations set out in the "Final Report on Minimum Safeguards" by the Platform on Sustainable Finance published in October 2022, as well as the most recent European Commission Communication 2023/C 211/01 published in June 2023. In this context, the Company has taken steps to formalise its commitment to and protection of human and labour rights throughout the supply chain. In addition to the safeguards already in place, such as the Code of Ethics, MARR has drawn up a Supplier Code of Conduct as an important safeguard.

With regard to assessing suppliers' compliance with the minimum safeguard guarantees in relation to capital expenditure (CapEx) and operating expenditure (OpEx) deemed eligible, the Group has analysed the information currently available in the public communications and sustainability reports of these organisations. Having opted for a conservative and prudent approach, the current safeguards put in place by these suppliers are not considered sufficient to deem the expenses identified as eligible to be aligned with the Minimum Safeguard Standards.

IDENTIFICATION OF ALIGNED ACTIVITIES

In accordance with the requirements of the Regulation, the calculation of the percentages of revenue, CapEx and OpEx attributable to eligible and aligned activities was carried out for the financial year 2025 and includes all companies of the Marr Group consolidated on a full-consolidation basis in the Group's Consolidated Financial Statements as at 31 December 2025 (hereinafter also referred to as the "Financial Statements").

Revenue KPI:

Denominator: consolidated net turnover was taken as a reference, considering the sum of the items in the income statement under "Revenue" and "Other revenue". For further details on our accounting policies relating to consolidated net turnover, please refer to the Group's Consolidated Financial Statements.

Numerator: revenue from products or services was analysed and it was determined that, in line with the previous financial year, no activity carried out by the Group is currently eligible and/or aligned with the EU Taxonomy. For this reason, the numerator is zero.

Consequently, pursuant to Annex II of Delegated Regulation (EU) 2021/2178, as amended by Delegated Regulation (EU) 2026/73, Template 2 – Explanatory notes (point 1), the Group has refrained from completing Template 2 for the revenue KPI.

CapEx KPI:

Denominator: consists of increases in tangible and intangible fixed assets during the financial year. It includes acquisitions of tangible fixed assets (IAS 16). Goodwill is not included in the denominator. For further details on our accounting policies relating to CapEx, please refer to the Group's consolidated financial statements.

Numerator: capital expenditure incurred during the financial year was analysed and, in accordance with the provisions of paragraph 1.1.2.2 – letter c) – of EU Delegated Regulation 2021/2178 and the Q&As published by the European Commission, the activities of suppliers attributable to the following codes were considered eligible:

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

These investments were incurred primarily in relation to construction works, energy efficiency improvements and the maintenance or repair of buildings or parts of buildings in which the Group operates (e.g. distribution platforms and branches).

For a range of activities, such as the purchase of vehicles, shelving and ancillary expenses such as office furniture, telephone services and software, for which a total of €2.1 million in capital expenditure was incurred, representing 8.83% of the denominator of the CapEx KPI, the Company has agreed to exercise the option not to assess eligibility and alignment with the Taxonomy in accordance with paragraph 1b of Article 2 of Delegated Regulation (EU) 2021/2178, as amended by Delegated Regulation (EU) 2026/73.

From the perspective of comparison with the 2024 financial year, the change in the overall proportion of eligible CapEx is considered insignificant. The variance, including the variation within the various identified economic activities, reflects the trend in investments in projects carried out by the Group, as well as the improvement in the analysis methodology adopted.

OpEx KPIs:

With regard to the OpEx KPI, the Group has assessed the items relevant for the purposes of the Taxonomy in accordance with the regulatory definition of the denominator (Delegated Regulation (EU) 2021/2178). In particular, the denominator of the OpEx KPI²², as defined by the regulations, is limited and not representative of the economic profile of the Group's business model (€8.32 million compared to approximately €1,969 million in total operating expenses²³ and €2,077 million in revenue). Therefore, the Group considers the OpEx KPI to be financially immaterial for its business model and makes use of the simplifications introduced by Delegated Regulation (EU) 2026/73, refraining from assessing eligibility and alignment for the purposes of the OpEx KPI.

Consistent with the approach adopted, the Group has determined that the proportion of OpEx attributable to economic activities eligible under the Taxonomy is 0% and, consequently, has refrained from completing Templates 1 and 2 for the OpEx KPI (Annexes I and II to Delegated Regulation (EU) 2021/2178, as amended by Delegated Regulation (EU) 2026/73).

The Group will continue to monitor the evolution of operating expenses and any changes in the materiality of the OpEx KPI in future financial years.

CALCULATION OF REVENUE, CAPEX AND OPEX KPIS

²² For the construction of the denominator of the OpEx KPI, the guidelines provided by the European Commission in Communication (2022/C 385/01) under FAQ No. 12 were followed, which identifies certain possible types of expenditure to be considered in the calculation. These may include: maintenance and repairs of property, plant and equipment; short-term leases; building refurbishment measures; non-capitalised research and development costs; cleaning costs.

²³ To quantify total operating costs, the consolidated figures for the 2025 financial year relating to: Total purchase costs, Other operating costs and Personnel costs were taken into account.



Tables pursuant to Regulation (EU) 2020/852

Template I: proportion of revenue, capital expenditure (CapEx) and operating expenditure (OpEx) arising from products or services associated with economic activities eligible for the taxonomy or aligned with the taxonomy – Disclosure for the year 2025 (summary KPI)

Financial year 2025															
KPI	Total	Proportion of activities eligible for the Taxonomy	Activities aligned with the Taxonomy	Proportion of activities aligned with the Taxonomy	Breakdown by environmental objective of activities aligned with the Taxonomy						Proportion of enabling activities	Proportion of transition activities	Unassessed activities deemed irrelevant	Activities aligned with the Taxonomy in the previous financial year (2024)	Proportion of activities aligned with the Taxonomy in the previous financial year (2024)
					Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity					
	€' 000	%	€' 000	%	%	%	%	%	%	%	%	%	€' 000	%	
Turnover	2,077,486	0%	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0	0%	
CapEx	24,288	11.60%	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	8.83%	0	0%

Template II: proportion of capital expenditure arising from products or services associated with economic activities eligible for the taxonomy or aligned with the taxonomy – Disclosure for the year 2025 (breakdown by activity)

Reported KPI – CapEx / Financial year - 2025													
Economic activities	Code	Taxonomy-eligible KPI (Proportion of capital expenditure eligible for the Taxonomy)	Taxonomy-aligned KPI (monetary value of capital expenditure)	Taxonomy-aligned KPI (Proportion of capital expenditure aligned with the Taxonomy)	Environmental objective of activities aligned with the Taxonomy						Enabling activity	Transition activity	Proportion aligned with the Taxonomy out of the total eligible under the Taxonomy
					Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity			
		%	€'000	%	%	%	%	%	%	%	(A where applicable)	(T where applicable)	%
Construction of new buildings	7.1. CCM	3.44%	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Installation, maintenance and repair of energy efficiency devices	7.3. CCM	6.47%	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Installation, maintenance and repair of renewable energy technologies	7.6. CCM	1.69%	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Total alignment per target					0%	0%	0%	0%	0%	0%			
Total CapEx KPI		11.60%	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

ENVIRONMENTAL

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.



ESRS E1 - CLIMATE CHANGE

ESRS E1-1

Transition plan for climate change mitigation

MARR is committed to a process of continuous improvement in its environmental performance, aimed at protecting the environment and progressively reducing the impacts associated with its activities. In line with its role in the sector, the Group promotes initiatives aimed, amongst other things, at improving logistics efficiency, enhancing the management of packaging and food surpluses, and fostering responsible behaviour throughout its value chain, involving Customers, Suppliers, Employees and Collaborators. In support of this commitment, MARR has adopted an Environmental Management System certified in conformity to the ISO 14001 standard.

The Group monitors its Scope 1, Scope 2 and Scope 3 greenhouse gas emissions with the aim of progressively consolidating the available data and developing an increasingly comprehensive understanding of its emissions profile. As at the reporting date, MARR has not yet adopted a formalised climate transition plan in accordance with ESRS E1, nor has it set quantitative targets to reduce GHG emissions. The Group has, however, launched a series of initiatives and operational objectives relating, in particular, to the use of renewable energy, the improvement of logistics efficiency and the digitalisation of processes, and will continue to monitor its emissions and assess the opportunity to define, over time, a more structured approach to climate change mitigation.

ESRS E1-SBM-3

Material impacts, risks and opportunities and their interaction with strategy and business model

Since the first year of reporting according to CSRD (Sustainability Report 2024), the Group has initiated a process aimed at identifying, monitoring and assessing risks and opportunities related to climate change. Specifically, for the current reporting year, the following have been identified as significant: a physical risk linked to the increased frequency and intensity of climate events, and a transition risk linked to rising global energy costs. In line with this approach, the Group will in future assess the possibility of conducting a resilience and scenario analysis to verify the robustness of the Group's strategy and business model in the face of climate change.

ESRS E1-2

Policies related to climate change mitigation and adaptation

The Group recognises the importance of the challenges associated with climate change and, for this reason, will assess the possibility of developing a structured policy to address these issues. In the meantime, it has already taken targeted actions to achieve specific objectives, with a particular focus on improving logistics efficiency and the use of renewable energy, within the context of climate change mitigation and adaptation.

ESRS E1-3

Actions and resources in relation to climate change policies

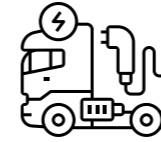
Based on the results of impact, risk and opportunity assessments, MARR has adopted a set of targeted actions to address the challenges associated with climate change, focusing primarily on mitigation. These initiatives have been developed to reduce the environmental impact of its operations and to ensure greater resilience to the effects of climate change, while promoting sustainable practices throughout the value chain.

The Group concentrates its investments and initiatives in three main areas of action, namely decarbonisation levers: the use of renewable energy, logistics efficiency and sustainable mobility, and the gradual replacement of processes (digitalisation).

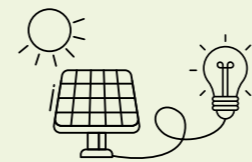
MARR's business, based on temperature-controlled agri-food logistics, has always been geared towards maximum performance and quality assurance for its customers. This entails significant energy requirements, particularly during the summer months, to power the refrigeration systems that maintain the warehouses at the correct temperature. For this reason, issues relating

to improving energy efficiency and, in particular, the use of renewable energy, are a key factor in enabling the Group to make a positive impact on measures to combat and mitigate the effects of climate change, while also pursuing cost-effective management. At the same time, logistics management – which encompasses the planning, implementation and control of product flow and storage – is a fundamental element for MARR. In particular, the efficient management of transport and the fleet plays a strategic role in the Group's business. MARR has always evaluated the best solutions and investments in this area, with the aim of optimising operations while reducing both economic and environmental impact.

The actions taken in relation to climate change are presented below, broken down by their main decarbonisation drivers. In addition to these initiatives, the Group is engaged in awareness-raising campaigns aimed at MARR Group employees and collaborators on issues relating to climate change.



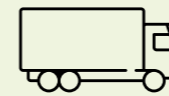
The MARR environmental management system has been certified by an independent third-party entity, compliant to international standard ISO 14001



USE OF RENEWABLE ENERGY

- MARR plans to increase the use of renewable energy through the installation of photovoltaic panels on newly constructed facilities and on existing ones deemed suitable. This represents one of the measures to reduce environmental impact. Photovoltaic panels enable clean energy to be produced directly on-site, reducing dependence on traditional energy sources and lowering CO₂ emissions.

- Purchasing electricity from the grid sourced from renewable energy through the purchase of Guarantees of Origin.



IMPROVING LOGISTICS EFFICIENCY AND SUSTAINABLE MOBILITY

- MARR is actively pursuing the transition to a fleet of low-environmental-impact vehicles, directly involving its transport partners in this process. The aim is to build an increasingly sustainable fleet, incorporating vehicles powered by liquefied natural gas (LNG) and compressed natural gas (CNG), as well as Euro 6-compliant and electric vehicles, which offer more environmentally friendly performance than previous models. These vehicles reduce CO₂ emissions, helping to limit air pollution and meet environmental sustainability targets.

- Definition and analysis of logistics KPIs to monitor the effectiveness and efficiency of the transport service, such as kg per delivery and kg per journey.


- Use of a proportion of HVO biofuel in the fleet, also thanks to a circular economy project launched by Chef Express in collaboration with the multi-utility Hera Group for the production of biofuel from exhausted vegetable oil. The project involves the Hera Group collecting and processing exhausted vegetable oil from Chef Express points of sale. This is then converted into biofuel, which is purchased and used by some of the transport vehicles employed by MARR for deliveries to its customers.

- Fuel purchases made using DKV cards which actively support climate protection projects, thanks to the collaboration with myclimate Germany. Every transaction made with these cards helps to finance initiatives to offset carbon emissions resulting from fuel consumption (tank-to-wheel).

For MARR, the implementation of measures adopted in relation to climate change depends largely on the availability of adequate financial resources. Access to financing on favourable terms is essential, for example, to support key initiatives in the areas of renewable energy use and sustainable mobility.

For further information on these actions, please refer to the MDR-A section.



Topical ESRS	Decarbonisation levers	SPECIFIC ACTION ²⁴
 ESRS E1 Climate change	Use of renewable energy	Use of energy from renewable sources through the installation of photovoltaic panels
		Purchase of electricity from the grid sourced from renewables through the purchase of guarantees of origin
	Improving logistics efficiency and sustainable mobility	Transition to low-environmental-impact vehicles involving transport operators
		Definition and monitoring of logistics KPIs to improve transport efficiency
		Use of a proportion of HVO biofuel in certain suitable vehicles within the company fleet
Purchasing fuel using DKV cards that support climate protection projects		


In addition to the actions mentioned above, some of which are linked to specific targets for 2025, there are further initiatives that demonstrate MARR's focus on improving logistics efficiency through the adoption of advanced solutions to optimise transport management and enhance operational efficiency. In this context, the Group has adopted integrated systems for journey planning and monitoring, with a five-year plan that provides for the roll-out of central procurement and route tracking systems across all operational units.

A key element of this strategy has been the implementation of the **Transport Management System** (TMS), a route planning system –


in other words, routing software designed to determine the optimal 'delivery route' for each vehicle. In particular, TMS enables a large number of orders to be processed quickly, allowing the order cut-off time to be extended and thus improving the service to the end customer. Similarly, the **Warehouse Management System** is of fundamental importance, serving to optimise the operations of all resources within the warehouse: goods, staff and vehicles, from product tracking—identifying the best storage location—to picking functions, through stock control and the automation of goods receipt, right up to shipment management and courier tracking.

ADVANTAGES OF TRANSPORT MANAGEMENT SYSTEM

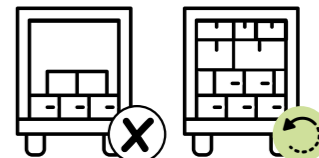
Travel Planning Platform




Minimising the number of mezzi impiegati




Minimising the distance in terms of km travelled




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



Minimising journey times



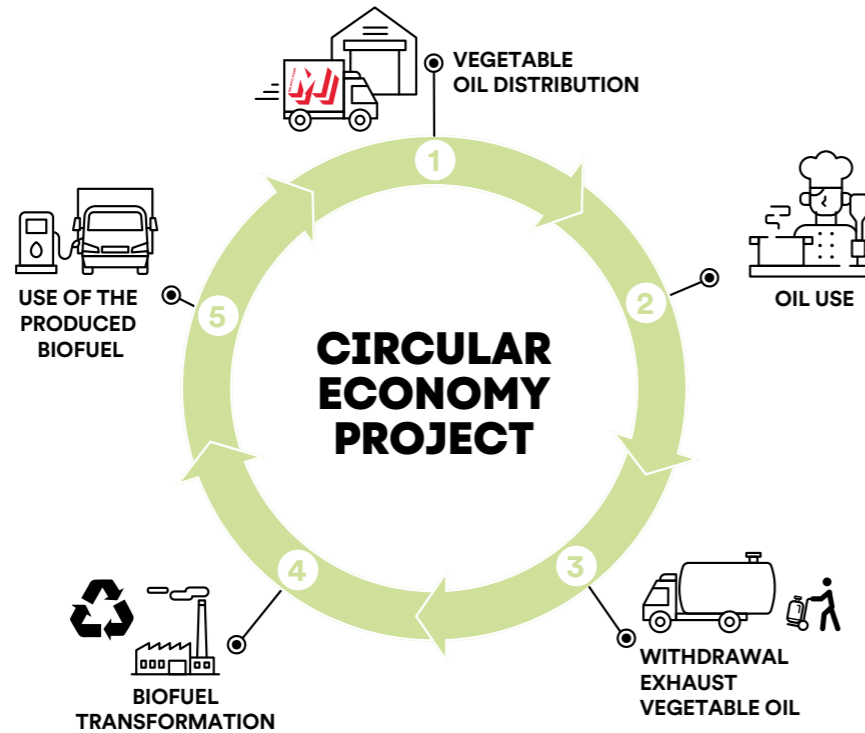
Satisfying the specific requests of each Client



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

CIRCULAR ECONOMY PROJECT

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



WAREHOUSE MANAGEMENT SYSTEM



Designed to plan and optimize warehouse logistics operations, it allows real-time monitoring of goods from receipt to shipment, improving picking efficiency, storage, and inventory accuracy.





²⁴ It should be noted that, for the climate change mitigation actions implemented, the reduction in actual or projected GHG emissions has not been calculated.

Finally, the investment plan for the period 2023–2026 provides for the redesign of logistics operations in terms of stocking, handling and picking, a reduction in the use of external warehouses for goods storage, and an increase in the efficiency of transport operations.

In recent years, MARR has also focused its efforts on energy efficiency, implementing a series of targeted measures to optimise consumption and reduce environmental impact. A system of constant monitoring and scheduled maintenance plans for refrigeration systems has been put in place to ensure the proper maintenance of the cold chain and prevent malfunctions that could lead to increased energy consumption. At the same time, new refrigeration systems have been installed and existing ones upgraded, prioritising higher-performance technologies that ensure better efficiency for the same energy consumption; in particular, during 2025, the refrigeration plant at MARR Bologna was replaced and the one at MARR Urbe was implemented. The Group has also adopted systems to monitor power surges in the electricity grid, thereby reducing energy wastage. These measures reflect the company's concrete commitment to pursue greater energy sustainability, optimising its processes in order to limit its environmental impact in the long term.

ESRS E1-4

Targets related to climate change mitigation and adaptation

Topical ESRS	OBJECTIVE	Target	Baseline	Baseline value	Time horizon	Progress status
ESRS E1 Climate change	Installation and activation of photovoltaic panels on newly constructed facilities	100% of newly built facilities	2023	0% of newly built facilities	Long	67% of newly built facilities ²⁵ : in 2025, activation of the photovoltaic system installed at MARR Centro Sud
	Increase in the proportion of electricity purchased from the grid sourced from renewable sources via guarantees of origin certification	+20% annual increase in electricity purchased from renewable sources compared to the previous year	2024	0%	Medium	+20%
	Increase in the use of low-environmental-impact vehicles in the third-party fleet ²⁶	+5% increase in low-environmental-impact vehicles in the third-party fleet compared to the previous year	2024	0%	Short	+5% increase in low-environmental-impact vehicles in the third-party fleet
	Improvement in the logistics KPI kg/km ²⁷ travelled by third-party vehicles	2% increase in the logistics KPI kg/km	2024	0%	Medium	+0.32% 16%
	Use of fuels that offer forms of compensation	Purchase of 30,000 litres using DKV cards	2023	6%	Medium	100%

To pursue the long-term objective of reducing environmental impact and ensure adequate monitoring of the effectiveness of actions, MARR has set specific targets with the aim of adequately addressing the significant impacts associated with climate change. In particular, MARR's targets focus, in line with its actions, on improving logistics efficiency, sustainable mobility and the use and procurement of energy from renewable sources.

For further information on the targets set by MARR, please refer to the MDR-T section.



Aware of the importance of the challenges linked to climate change, MARR considers it necessary to accurately quantify its GHG emissions inventory in order to plan a structured strategy. The Group will assess the possibility of setting measurable targets for the reduction of GHG emissions, with the aim of consolidating and expanding its commitment to sustainability and the fight against climate change. In the meantime, MARR monitors the progress of its targets and the effectiveness of the actions taken through the quantitative indicators set out in the sector-agnostic ESRS Standards E1-5 and E1-6, as shown below.

²⁵ In the current year, the progress of the target takes into account all plants whose construction was planned in the base year 2023.

²⁶ Vehicles powered by liquefied natural gas (LNG) or compressed natural gas (CNG), or electricity, homologated to Euro 6 for light vehicles or Euro VI for heavy vehicles, in accordance with European emissions legislation, which sets technical limits on regulated air pollutants at the exhaust.

²⁷ The KPI value is calculated by dividing the total number of kilograms of goods transported by road during the year between the Group's platforms and branches and to customers (using third-party vehicles) by the total number of kilometers travelled by third-party vehicles on the road for these routes.



ESRS E1-5

Energy consumption and mix²⁸

ENERGY CONSUMPTION (MWh)		2025	2024
	Consumption of coal and coal products	-	-
	Consumption of crude oil and petroleum products	6,760	7,051
	Natural gas consumption	1,608	1,765
	Consumption of fuels from other non-renewable sources	-	-
	Consumption of electricity, heat, steam and cooling from fossil fuel sources, purchased or acquired	56,693	67,561
	Total energy consumption from fossil fuels	65,061	76,377
	Share of fossil fuels in total energy consumption	76.72%	94.67%
	Consumption from nuclear sources ²⁹	2,812	3,113
	Share of nuclear sources in total energy consumption	3.32%	3.86%
	Consumption of fuels for renewable sources, including biomass	15.54	0.45
	Consumption of electricity, heat, steam and cooling from renewable sources, purchased or acquired ³⁰	15,369	-
	Consumption of self-generated renewable energy without the use of fuels	1,548	1,191
	Total consumption of energy from renewable sources	16,932	1,191
	Share of renewable sources in total energy consumption	19.97%	1.48%
	Total energy consumption	84,805	80,681

ENERGY PRODUCTION (MWh)		2025	2024
	Energy production from non-renewable sources	0	0
	Energy production from renewable sources	1,723	1,191
	Total energy production from non-renewable and renewable sources	1,723	1,191

In 2025, the Company made changes to the preparation and presentation of sustainability information relating to energy consumption in order to improve the overall accuracy of the data. In particular, the updated methodology provides for the reclassification of HVO fuel as fuel sourced from renewable sources³¹.

In line with the Group's objectives, consumption from renewable sources recorded significant growth compared with the previous financial year. This result was achieved mainly through the purchase of Guarantees of Origin, covering approximately 20% of electricity consumption from the grid, and the direct purchase of energy from third-party photovoltaic plants, leading to a corresponding reduction in dependence on fossil fuels.

ENERGY INTENSITY (MWh/€)		2025	2024
	Total energy consumption of operations in sectors with a high climate impact relative to net revenue from such operations	0.00004	0.00004
	Total energy consumption of activities in sectors with a high climate impact	84,805	80,681
	Net revenue (€) ³²	2,077,486,160	2,048,503,090

For the revenues indicated above, which are also reported in the Group's financial statements, please refer to the relevant section in the financial part of this document; operating in the non-specialised wholesale trade sector (code 46.39), it belongs to a sector classified by the CSRD as having a high climate impact.

²⁸ All information, as shown in the tables relating to indicator E1-5, is collected directly from the bills and consumption records of individual sites, with accurate traceability of the various categories of energy used. Each type of energy is accounted for separately, and, where necessary, the DEFRA 2024 and 2025 conversion factors have been applied to standardise the data to the unit of measurement required by the CSRD, namely MWh.

²⁹ It should be noted that, from 2025 onwards, for the purposes of more accurate reporting under ESRS E1-5, the Group has disaggregated purchased electricity, steam, heat and cooling by generation source. In accordance with the prudential approach set out in ESRS E1 AR32(j), the Company has considered purchased electricity consumption as "derived from renewable sources" only when the origin of the purchased energy is clearly defined in contractual agreements with suppliers (e.g. Guarantees of Origin) or derives from a third-party-owned photovoltaic system located on-site. In carrying out the aforementioned breakdown, for the portion of purchased electricity not derived from renewable sources as defined above, the Group has attributed the nuclear component based on information available from AIB - Residual mix and has treated the remaining portion as derived from non-renewable (fossil) sources. In light of this change in the presentation of information, the 2024 figures have been restated in accordance with this new methodology.

³⁰ For 2025, Guarantees of Origin were purchased to cover approximately 20% of the Parent Company's electricity consumption from the grid, corresponding to 15,000 MWh.

³¹ In accordance with the 2025 methodology, to ensure comparability, the figure for total consumption of fuel from renewable sources, which was 0 MWh in the Sustainability Report as at 31 December 2024, has been restated as 0.45 MWh.

³² The figures reported correspond to the net revenue presented in the MARR Group's consolidated financial statements for each financial year.

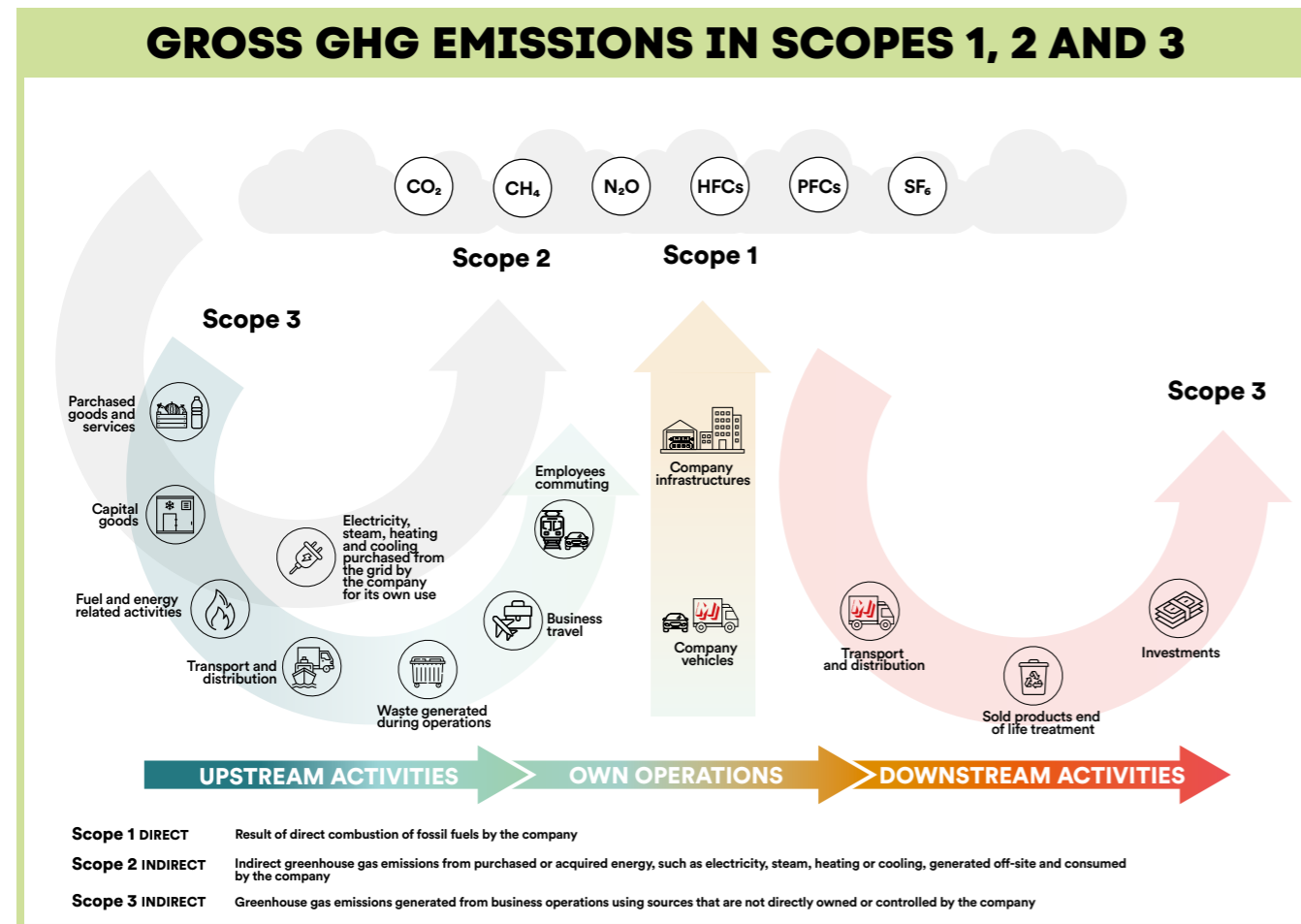


ESRS E1-6

Gross Scope 1, 2, 3 and Total GHG emissions

The calculation of the information presented in the table below is based on the principles established in the Greenhouse Gas Protocol's *Corporate Accounting and Reporting Standard* and *Corporate Value Chain Accounting and Reporting Standard*. Emission factors from the following sources were used for the calculation:

- For Scope 1 and 2: DEFRA 2025 and AIB 2024 *Total Supplier Mix* for the *Location-based* method and *Residual Mix* for the *Market-based* method;
- For Scope 3: DEFRA 2025, EEIO EU 2022, Ecoinvent v.3.12.



To identify the Scope 3 categories particularly relevant to the MARR Group, a screening analysis of the 15 categories was conducted, assessing not only their applicability but also their significance, taking into account – among other things – certain criteria³³ suggested by the GHG Protocol. Following this analysis, **Category 11 – Use of goods sold** – was not considered particularly relevant, although it is applicable, given the sector to which the MARR Group belongs.

The following five **categories**, however, were considered as **not applicable**:

- Category 8 – Upstream leased assets:** the MARR Group classifies emissions arising from the use of leased assets under Scope 1 and 2;
- Category 9 – Downstream transport and distribution:** the transport and distribution of goods sold are managed entirely by the MARR Group and are therefore, in accordance with the GHG Protocol, classified under **Category 4 - Upstream transport and distribution**;
- Category 10 – Processing of goods sold:** the goods sold by the MARR Group do not, by their nature, require further processing;
- Category 13 – Downstream leased assets:** MARR currently does not own any assets leased to third parties;
- Category 14 – Franchises:** the Group does not currently have any franchise operations.

³³ The following criteria were taken into account: materiality, completeness, consistency, transparency, accuracy and the level of influence of the MARR Group.



For the Scope 3 categories deemed significant following the analyses carried out, the following calculation methodologies have been adopted, using secondary data and assumptions for 2025 as well:

Category 1 Purchased goods and services	Reporting of emissions falling under Category 1 was carried out using the <i>Average-based</i> and <i>Spend-based</i> methods, depending on data availability. Products were aggregated into homogeneous subsets to apply the most appropriate emission factor. For goods with weight data and specific emission factors, the Average-based method was preferred, which takes into account the weight of the product and the relevant emission factors, derived mainly from LCA, EPD and the Ecoinvent database. In the absence of such data, the Spend-based method was used, calculating emissions based on the expenditure incurred for the purchase of the good. For Services, the calculation was carried out entirely using the Spend-based method, applying EuroStat's EEIO emission factors and using the cost items incurred during the reference period for each Group company.
Category 2 Capital assets	To quantify Category 2, the increases in the Group's capital assets were recorded, broken down by category. The relevant amounts were multiplied by specific <i>Spend-based</i> emission factors.
Category 3 Fuel and energy-related activities	The database to quantify Category 3 is the consolidated Group consumption (fuels and electricity from Scope 1 and Scope 2). These quantitative inputs were multiplied by specific emission factors that take into account the extraction, transport, distribution and any grid losses (in the case of electricity) of the energy carrier in question.
Category 4 Upstream transport and distribution	The following two methods were used to calculate Category 4 emissions: <i>distance-based</i> and <i>spend-based</i> . Internal and external transport and transfers were considered, including inbound transport, re-invoicing and the distribution of products sold at the Group's expense. Where data was available, information on individual routes and the weight of goods was collected for the <i>distance-based</i> calculation; where this was not available, the value in euros associated with the transport was used to follow a <i>spend-based</i> approach, categorised by type of transport.
Category 5 Waste generated during operations	To quantify the Group's Category 5 emissions, the types and quantities of waste produced by the Group and the planned treatment methods were considered, in accordance with the <i>waste-type-specific</i> method. To quantify emissions from transported waste, as no precise data was available regarding the distance travelled during waste transport, a conservative flat-rate distance of 50 km was applied.
Category 6 Business travel	To calculate the Group's Category 6 emissions, expenditure incurred by employees on business travel expenses, reimbursements and mileage was used, thus applying the <i>Spend-based</i> method.
Category 7 Employee commuting	For Category 7, data was collected on employees' places of residence, place of work, mode of transport and days worked in presence. This data was then used to determine the home-to-work journey distance and calculate annual emissions.
Category 12 End-of-life treatment of products sold	To quantify Category 12, only emissions associated with the disposal of packaging were considered. Emissions were therefore calculated by taking into account the different types of materials used in packaging (cardboard, paper, plastic), the disposal methods in place for each material (% recycling, % incineration, % landfill) and specific emission factors based on the constituent material and the final waste destination.
Category 15 Investments	To calculate Category 15 emissions, the revenues of the individual investee companies were multiplied by the appropriate emission factors representative of the relevant economic sector.

Specifically, for Scope 3 GHG emissions in Categories 1, 4 and 12, it was necessary to use estimates and assumptions, for which result it a higher degree of uncertainty stemming mainly from the emission factors used for the quantification of Category 1, and from the activity data used for Categories 4 and 12.

Biogenic Scope 3 GHG emissions, whilst not significant in relation to the total, have been calculated separately and excluded from the table below. For 2025, Scope 1 biogenic emissions, arising entirely from the use of biodiesel as fuel for certain vehicles in the company fleet, amount to 3.96 tonnes of CO₂.

In 2025, the Company made changes to the reporting of Scope 1 and Scope 3 emissions data in order to improve the overall accuracy of the data³⁴. In particular, with regard to Scope 1 emissions, the updated methodology stems from changes made to indicator E1-5.

³⁴ In accordance with the 2025 methodology, in order to ensure comparability, the figure for Scope 3 emissions of 2,182,968 tonnes CO₂eq in the Sustainability Report as at 31 December 2024 has been recalculated to 1,619,646. Specifically, for Category 1, the figure reported in 2024 of 2,101,319 tonnes CO₂eq has been restated as 1,544,364 tonnes CO₂eq; for Category 3, the figure reported in 2024 of 4,017 tonnes CO₂eq has been revised to 5,326 tonnes CO₂eq; for Category 4, the figure reported in 2024 of 66,072 tonnes CO₂eq has been revised to 58,395 tonnes CO₂eq.



With regard to Scope 3 emissions, the calculation methodology has been updated to improve the accuracy of data for the following categories:

- **Category 1 – Purchased goods and services:** the calculation methodology has been updated to exclude certain intra-group flows;
- **Category 3 – Fuel and energy-related activities (not included in Scope 1 or 2):** the calculation methodology has been refined to ensure a more comprehensive representation of the emission components associated with the energy consumption considered;
- **Category 4 – Upstream transport and distribution:** the calculation methodology has been updated to improve overall consistency in the quantification of logistics flows and to avoid potential overlaps in the accounting of related emissions.

	2025	2024
SCOPE 1 GHG EMISSIONS (tCO₂eq)		
Gross Scope 1 GHG emissions	14,076	15,188
Percentage of Scope 1 GHG emissions covered by regulated emissions trading schemes	-	-
SCOPE 2 GHG EMISSIONS (tCO₂eq)		
Gross Scope 2 GHG emissions based on location	20,927	30,471
Market-based Scope 2 GHG emissions	26,253	35,380
SIGNIFICANT SCOPE 3 GHG EMISSIONS (tCO₂eq)		
Purchased goods and services	1,578,449	1,544,364
Capital goods	18,690	8,420
Fuel and energy-related activities (not included in scope 1 or 2)	4,862	5,326
Upstream transport and distribution	57,560	58,395
Waste generated during operations	36	40
Business travel	473	329
Employee commuting	3,198	2,213
Upstream leasing activities	N/A	N/A
Downstream transport	N/A	N/A
Processing of products sold	N/A	N/A
Use of products sold	N/A	N/A
End-of-life treatment of products sold	10	3
Downstream leasing activities	N/A	N/A
Franchising	N/A	N/A
Investments	528	556
Total gross indirect GHG emissions (Scope 3)	1,663,806	1,619,646
Total GHG emissions (based on location)	1,698,809	1,665,305
Total GHG emissions (market-based)	1,704,135	1,670,214



The changes in Scope 1, 2 and 3 emissions compared with the 2024 financial year are due both to updates to emission factors (Scope 2 location-based) and to the expansion of the reporting scope. The latter is reflected in the increases in Scope 3 categories 6 and 7, linked to the rise in the number of employees. As regards Scope 3 Category 2 emissions, which are by nature highly volatile, the increase is mainly attributable to the construction and completion of new Group sites.

GHG INTENSITY RELATIVE TO NET REVENUE (tCO₂eq/€)		
Total GHG emissions (based on location) relative to net revenue	0.000818	0.000813
Total GHG emissions (market-based) relative to net revenue	0.000820	0.000815
LINK TO FINANCIAL REPORTING		
Net revenue	2,077,486,160	2,048,503,090



For the revenues indicated above, which are also reported in the Group's financial statements, please refer to the relevant section of the Annual Financial Report.



ESRS E3 - WATER AND MARINE RESOURCES

ESRS E3-1

Policies related to water and marine resources

Currently, aspects relating to the management of impacts linked to water and marine resources along the value chain are addressed within the Supplier Code of Conduct, but the Group does not have specific policies in this regard. MARR, aware of the direct consequences of activities along the upstream value chain on water resources, is committed to assess the implementation of formalised policies in this regard in the future, with the aim of promoting the adoption of practices that encourage a more efficient use of water resources along the supply chain.

ESRS E3-2

Actions and resources related to water and marine resources

Topical ESRS	ACTION
	Procurement of seafood products with glazing percentages that are the minimum technically necessary to fulfil the protective function
ESRS E3 Water and marine resources	Identification of environmental criteria to be used alongside economic and financial criteria in the supplier evaluation process

Aware of the significant negative impacts arising from activities along the value chain, the Group recognises the importance of taking concrete action to mitigate them. In particular, given that seafood products account for a significant proportion of its commercial portfolio, MARR has, since 2015, focused its efforts on reducing the impacts associated with the glazing process³⁵ and of frozen or deep-frozen seafood products. A procurement process for these products has been introduced whereby, in the case of glazing, suppliers are required to apply only the minimum amount necessary to ensure the product is protected during transport and storage.

Water use reduction

Transport emissions reduction

Storage space reduction

Energy use reduction

Use of packaging material reduction

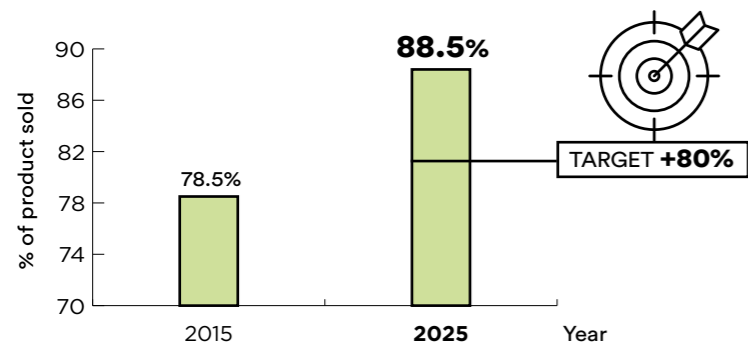
Advantages of seafood sale having the minimum technically necessary glazing layer

³⁵ The glazing of frozen or deep-frozen seafood products is a preservation technique used to protect these food products with a surface layer of ice made from drinking water.

This initiative, pursued by the Group, has a twofold benefit: on the one hand, it allows for an increase in the average product percentage per individual item; on the other, it contributes to the Group's objective of reducing water consumption by decreasing, on average, the use of ice as a protective layer. In 2025, the percentage of product sold stood at 88.5%, the result of a steady decrease in the average glazing percentage. This commitment, which has been ongoing since 2015—when the percentage of product sold was 78.5%—has enabled savings of over 18,000 tonnes of water in 11 years³⁶.



Over
18 thousand
TONS OF WATER SAVED



To the reduction of the average % of glazing, corresponds an increase of the % of product sold

Over **18 thousand** = TONS OF WATER SAVED IN **10 YEARS**

Over **2,272** FIREFIGHTERS TRUCKS

Over **7** OLYMPIC-SIZE SWIMMING POOLS

50 m

Currently, in the absence of structured policies, no specific actions have yet been implemented to address the negative impacts arising from the activities of other upstream sectors or in areas of high-water stress.

For further details on the actions taken, please refer to the section on MDR-A.



³⁶ Data scope: sales of MARR products in the CAD (Home Delivery) and Cash & Carry channels, excluding re-invoicing and specific products from the MARR Emiliani Division.

ESRS E3-3

Targets related to water and marine resources

Topical ESRS	OBJECTIVE	Target	Baseline	Baseline value	Time horizon	Progress status
ESRS E3 Water and marine resources	Maintaining high percentages of the ratio between the weight of the product excluding glaze and the gross weight for seafood products ³⁷	% of product weight sold net of glazing/gross weight > 80%	2015	% of product weight sold net of glazing/gross weight: 78.5%	Long Recurring target	% by weight of product sold net of glazing: 88.5% 100%
	Optimisation of water use by promoting its recovery within the supply chain	MARR Supplier Code of Conduct disseminated through the signing of the supply agreement upon initial signing and renewal	2023	0%	Long Recurring target	Supplier Code of Conduct included in 100% of supply agreements signed in 2025 100%

The Group has set, on a voluntary basis, the target of maintaining high percentages of product sold for glazed seafood products. In particular, MARR intends to ensure a high average percentage of product for each individual item while simultaneously reducing the quantity of ice used as covering and protective layer for each individual glazed product. This target contributes to the reduction of the amount of water used by MARR's suppliers. The objective, which is not differentiated based on the presence of supply activities in water-stressed areas, responds to a specific long-term target of 80% for glazed seafood products.³⁸

Aware of the negative impact of the depletion of marine resources caused by fishing activities, the company has launched various initiatives to mitigate this impact. For further details, please refer

to sections E4-3 and E4-4. Furthermore, the Group, aware of the contribution of its upstream activities to water use, is committed to exploring the possibility of setting specific targets in this area in the future.

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

For further information on the targets set, please refer to the MDR-T section.



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

³⁷ The KPI value is determined by calculating the difference between the gross weight and net weight of all glazed seafood products sold in the reference year. The products included in the calculation are those in the MARR product range for the CAD (Home Delivery) and Cash & Carry channels, excluding re-invoicing and MARR products from the Emiliani Division.

³⁸ Sales of MARR products in the CAD (Home Delivery) and Cash & Carry channels, excluding re-invoicing and specific MARR Emiliani Division products.

ESRS E4 - BIODIVERSITY AND ECOSYSTEMS

ESRS E4-1

Transition plan and consideration of biodiversity and ecosystems in strategy and business model

The Group is aware of the direct links to impacts and risks related to biodiversity, given the nature of its business. The main challenges arise along the upstream value chain, where the Group operates in the fishery and agriculture sectors, which are closely linked to environmental issues and risks to ecosystems. Various initiatives have currently been undertaken to mitigate these risks, as detailed further in this chapter, although they are not formally structured within a transition plan.

ESRS E4-SBM-3

Material impacts, risks and opportunities and their interaction with strategy and business model

Currently, as a result of the double materiality analysis, no material impacts, risks and opportunities related to the Group's own operations have emerged; this conclusion stems from the analysis of MARR's sites and takes into account the predominantly commercial and logistical nature of the activities carried out.

All significant impacts identified occur along the value chain, where the use of raw materials, procurement, processing and distribution of these products may encourage unsustainable practices. Specifically, with regard to soil degradation, the MARR Group has identified an actual negative impact relating to the contribution to deforestation linked to the sale of food products.

The impact assessment is significant because the nature and origin of the products involved can directly influence the risk of contributing to deforestation, requiring careful and transparent management to ensure compliance with regulatory provisions (which are constantly evolving) and to promote sustainable sourcing practices. Furthermore, a potential negative impact relating to the depletion of marine resources has been identified.

Given MARR's limited direct impact, this issue is primarily managed through the Group's existing biodiversity policies, supported by the ongoing promotion of an increasingly diversified product range. Consequently, no further specific measures have been identified at this time.

ESRS E4-2

Policies related to biodiversity and ecosystems

As part of its *Quality, Safety, Environment and Social Responsibility Policy*, the Group is committed to promoting concrete measures to protect fish stocks throughout the supply chain. The possibility of setting out commitments relating to biodiversity in a dedicated policy will be assessed in the future. MARR commercializes a wide range of fish products sourced from various FAO zones, with potential implications for the depletion of marine resources, albeit

limited, given the scale of its operations compared to other players in the fishing industry. Furthermore, the company is aware of the risk associated with reduced product availability resulting from impacts on ecosystems and biodiversity, due to possible partial disruptions in the supply chain, the difficulty in sourcing certain species, and the costs associated with monitoring the supply chain itself.

ESRS E4-3

Actions and resources related to biodiversity and ecosystems

Topical ESRS	Action
ESRS E4 Biodiversity and ecosystems	Establishment of a disciplinary for the "Sustainable Fishing Supply Chain", which promotes ecologically and socially sustainable fishing activities, intended for non-EU suppliers, selected on the basis of risk level, and for suppliers of private label products
	Identification of environmental criteria to be used alongside economic and financial criteria in the supplier assessment process



Aware of the importance of protecting biodiversity and ecosystems, MARR has undertaken a number of concrete actions aimed at integrating principles of environmental sustainability into its operations and relationships with suppliers, in line with its disclosed objectives. The Company has achieved considerable success in the marketing of fresh and frozen seafood products, with supply chains involving suppliers operating in various countries around the world, establishing its own disciplinary for the control of the "Sustainable Fishing Supply Chain", which promotes ecologically and socially sustainable fishing practices. MARR commissions independent third-party bodies to carry out periodic audits in accordance with its own disciplinary, involving non-EU suppliers—selected on the basis of risk level—and suppliers of private label products, in order to verify not only compliance with international guidelines designed to safeguard human and labour rights, but also that the fishing practices implemented comply with sustainability requirements³⁹.

Environmental criteria have also been identified and introduced to complement the economic and financial criteria in the supplier assessment process. This initiative promotes the dissemination of its principles throughout the supply chain.

These actions demonstrate an integrated approach to biodiversity conservation, combining innovation, responsibility and attention to environmental and social dynamics.

For further information on these actions, please refer to the section on MDR-A.



Currently, MARR has not made use of biodiversity offsets in its action plans and has not yet integrated local and indigenous knowledge or nature-based solutions into its biodiversity-related actions, as both are deemed irrelevant to the Group's context and unrelated to the IROs identified as material.

ESRS E4-4

Targets related to biodiversity and ecosystem

Topical ESRS	OBJECTIVE	Target	Baseline	Baseline value	Time horizon	Progress status
ESRS E4 Biodiversity and ecosystems	Promoting a sustainable supply chain for seafood products	At least 10 audits per year at suppliers to verify compliance with human rights and decent working conditions in the fisheries supply chain, in accordance with the MARR's sustainable fishing disciplinary	2017	Number of audits carried out at suppliers on sustainable fishing/aquaculture: 8	Long Recurring objective	Number of audits carried out at suppliers on sustainable fishing/aquaculture: 12
	Promotion of sustainable development in the fishery sector	MARR Supplier Code of Conduct disseminated through the signing of the supply agreement upon its initial signing and renewal	2023	0%	Long Recurring target	Supplier Code of Conduct disseminated in 100% of supply agreements signed in 2025

As the impacts identified as material through the double materiality analysis lie within the value chain, extending beyond *Tier 1*⁴⁰ suppliers, the company currently lacks the data required to manage them directly. Aware, however, of its material negative impact linked to the depletion of marine resources caused by illegal or unregulated fishing, the Group has been structured since 2017 to mitigate these effects through the definition of the aforementioned objectives. Specifically, to ensure that suppliers comply with the requirements set out in the supply agreements, including the protection of marine resources, MARR has set itself the target of carrying out at least 10 annual inspections at the premises of suppliers upstream in the value chain, as defined in the MARR code of conduct. These guidelines, aimed at monitoring the 'sustainable seafood supply chain', were implemented on a voluntary basis and subsequently certified. Aimed at limiting the harmful effects associated with procurement and production activities throughout the supply chain, this objective

is classified under the heading of 'prevention' within the mitigation hierarchy framework.

To further promote sustainable development in the fishery sector and extend best ESG practices to its own value chain, MARR has drawn up and published a specific Supplier Code of Conduct on its corporate website.

As they are not relevant to MARR's operations and are not applicable to the objectives currently in place, it should be noted that these objectives have not been inspired by or aligned with international frameworks, regulations or strategies, nor have ecological thresholds been adopted.

For further information regarding the objectives set, please refer to the section on MDR-T.



³⁹ Sustainability requirements include the protection of marine resources, the conservation of fish stocks and the exclusive use of authorised fleets or fishing vessels not included on the blacklist published on the European Commission's website.

⁴⁰ Partners with whom direct commercial relationships are maintained, including production facilities or production partners supplying the final product.



SUSTAINABLE FISHING AND AQUACULTURE



MANAGEMENT DISCIPLINARY TO MONITOR THE "SUSTAINABLE FISHING 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
- Seafood procurement 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

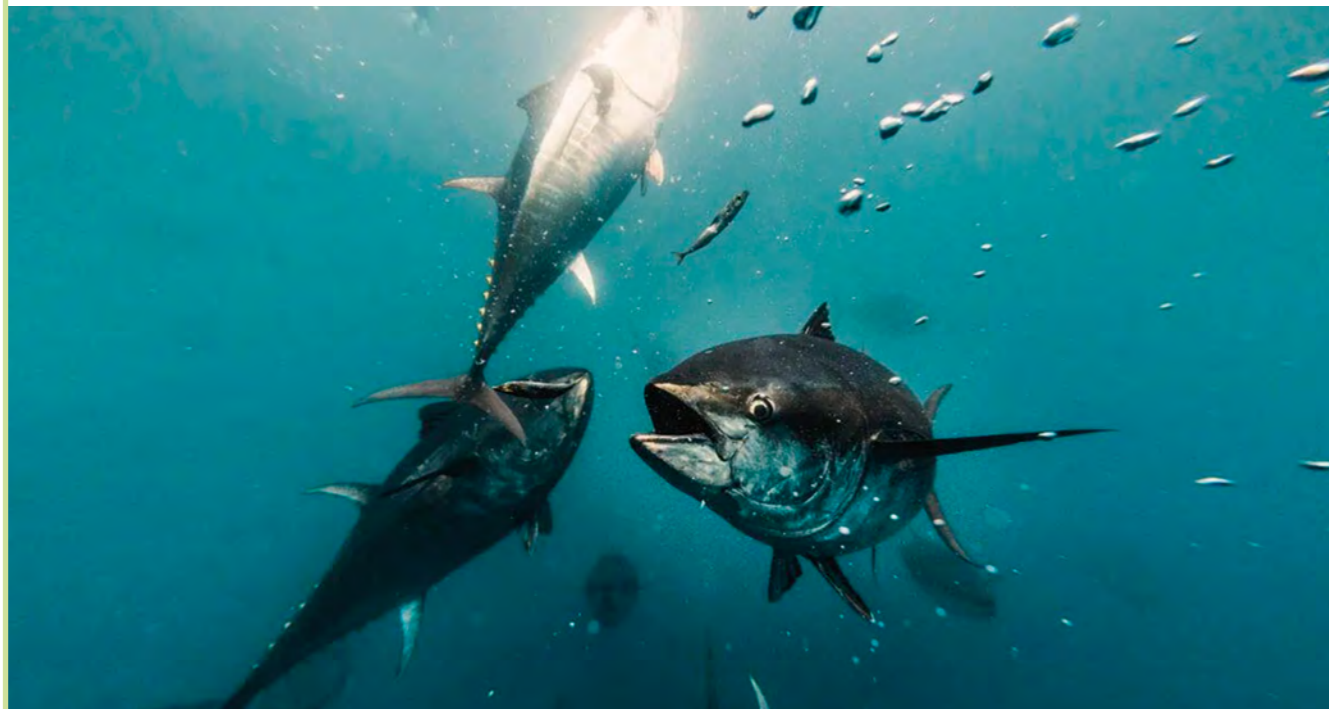
SUSTAINABLE SEAFOOD PRODUCTS



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.



ESRS E5 - RESOURCE USE AND CIRCULAR ECONOMY

ESRS E5-1

Policies related to resource use and circular economy

As explained in previous paragraphs, MARR has adopted an internal *Policy on Quality, Safety, Environment and Social Responsibility*, designed to pursue a responsible business model aligned with regulatory standards.

In particular, with regard to resource use and the circular economy, the policy addresses the issue of progressively reducing the use of virgin resources for packaging materials, favouring the use of recycled or certified resources. This approach promotes the reduction of the environmental impact of waste associated with the use of products commercialized 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, in relation to packaging, helps to ensure that the materials used for packaging have a lower impact, not only at the production stage but also during disposal.

Specifically, the policy sets out the following objectives:

- improve waste sorting and the management of both special waste and animal by-products;
- encouraging donations by eliminating the destruction of food products, which represents an inconceivable waste of food, business resources and, indirectly, of environmental resources;
- reduce the amount of packaging, favouring recycled and recyclable materials;
- promote the use of certified cellulose packaging and materials sourced from responsibly managed sources.

For further information on this policy, please refer to the MDR-P section.



ESRS E5-2

Actions and resources related to resource use and circular economy

Topical ESRS	Action
<p>ESRS E5 Resource use and circular economy</p>	Ensuring in the product range sustainable products and those from the Italian agri-food supply chain
	Ensuring in the range products made from sustainable and certified tropical raw materials, with a focus on private label products
	Promote recycled and recyclable packaging for private label products by including specific requirements in the supply specifications
	Use of cardboard transport packaging marked with the "MARR for the environment" logo, made from 100% recycled or FSC-certified material
	Ensuring customers have the option to choose 100% recyclable cardboard Fish Boxes as an alternative to expanded polystyrene crates for seafood products
	Project to recycle expanded polystyrene (EPS), the packaging material used at the Rimini logistics platform specialised on fresh seafood
Gradual reduction in the use of paper in shipping documents through the adoption of digital solutions	



SPECIFIC ACTIONS CIRCULAR ECONOMY

MARR has adopted a series of specific measures to address the impacts, risks and opportunities associated with resource use and circular economy, primarily focusing on the following aspects:

- definition of a **wide range of products** from the Italian agri-food sector, including sustainable products and items made from sustainable, certified raw materials of tropical origin, with particular attention to private label products
- promotion of **recycled and recyclable packaging** for private label products and for goods' transport and delivery
- **digitisation of processes**, through a gradual reduction in paper used in accompanying goods documents, by adopting digital solutions such as the X DRIVE app integrated with the Roots Tracking system (a vehicle tracking system from the moment of departure from distribution centres until delivery to customers). Installed on drivers' devices, this application enables the dematerialisation of transport documents, supporting the delivery process; X DRIVE allows for digital signatures, making the entire process fully computerised without the need to print paper documents.

DIGITALIZATION OF PROCESSES



TRACKING FROM DEPARTURE UNTIL DELIVERY



DEMATERIALIZATION OF TRANSPORTATION DOCUMENTS



VALORISATION OF THE ITALIAN AGRIFOOD CHAIN



PRODUCTS CHARACTERIZED BY ITALIAN RAW MATERIAL



PDO, PGI AND TAP PRODUCTS

To assess the effectiveness of these initiatives, MARR constantly monitors the Made in Italy and Della Nostra Terra product lines, as well as the number of sustainable products in its range.

For further information on product specifications, please refer to section ESRS 2 – SBM-1.





PRIVATE LABEL PRODUCTS REALIZED WITH SUSTAINABLE AND CERTIFIED TROPICAL RAW MATERIALS

Private label products' requirements:

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

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



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



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



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

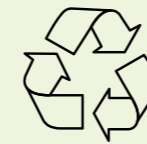


SUSTAINABLE PACKAGING

Through its supply specifications, MARR requires manufacturers to use, exclusively for private label products, secondary packaging made of paper and cardboard consisting of 100% recycled material or certified FSC, PEFC or equivalent. Secondary cardboard packaging for transport marked with the "MARR for the environment" logo consists of 100% recycled material. Those that, due to their performance and structural requirements, cannot be made entirely from recycled fibres are FSC-certified and bear the relevant logo. Packaging marked with the FSC logo is made from raw materials sourced from forests responsibly managed in accordance with strict environmental, social and economic standards.



For the delivery of fresh seafood products, 100% recyclable cardboard packaging (FishBox), made from renewable raw materials, is available as an alternative to expanded polystyrene crates.



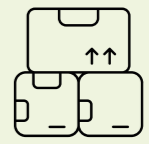
100 % RECYCLABLE PAPER



WATERPROOF



SOURCED FROM RENEWABLE RAW MATERIAL



EASIER TO STACK AND SPACE-SAVING



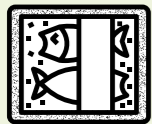


REGENERATION OF EXPANDED POLYSTYRENE PROJECT

To promote circular economy models, MARR has also developed a project dedicated to the regeneration of the expanded polystyrene from the crates used for handling fresh seafood products. Through an innovative system, the polystyrene is recovered and reintroduced into the production cycle for the manufacture of new products, following an initial processing stage using a pressing and compacting machine. Prior to this, the waste material is sorted, cleaned and sent for drying – essential steps that enable the material to be fed into the compacting machine to produce a higher-quality end product. All these operations result in a reusable semi-finished product for the manufacture of a insulation material used for residential and industrial construction. In 2025, the quantity of recycled EPS from MARR amounted to 99% of the material sent for recovery, corresponding to 13,417 kg of polystyrene.

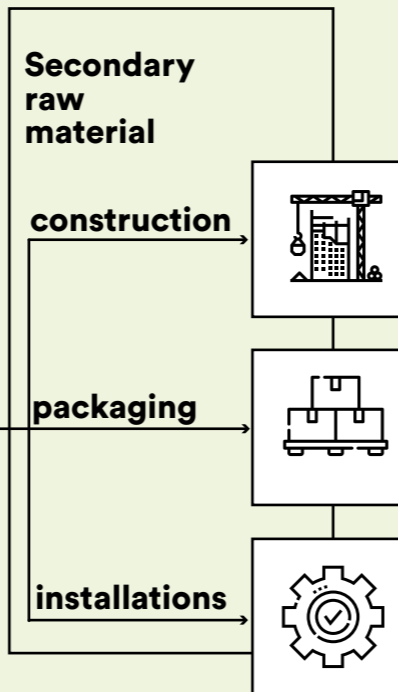
Over **13,000 kg**
OF EXPANDED POLYSTYRENE

Cases used for the distribution and handling of fresh seafood in **expanded polystyrene**



Processing of expanded polystyrene using a **pressing and compacting machine**

Semi-processed 100% recycled material, recyclable and reusable in the production of new industrial products



WASTE MANAGEMENT SYSTEM



With regard to the management of impacts, risks and opportunities associated with downstream waste, MARR's efforts are focused on constantly improving waste management by increasing the percentage of waste recovered, recycled or reused.

In line with the provisions of Legislative Decree 116/2020, MARR provides clear and detailed information on the packaging used to facilitate its disposal, using mainly materials that can be placed in separate collection and recovered. MARR's environmental labelling includes the minimum mandatory information recommended by CONAI (the National Packaging Consortium) and some optional additional information to encourage users to sort their waste and recycle.



DONATIONS TO LOCAL ASSOCIATIONS AND ENTITIES



More than **100,000**
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)

In addition to these initiatives, MARR renews its commitment to the fight on food waste through donations of products nearing their expiry date. In 2025, over 100,000 meals were donated, a result made possible by collaboration with local associations and authorities. This commitment has enabled potential waste to be transformed into tangible support for people in need.



For further information on these initiatives, please refer to the section MDR-A.





ESRS E5-3

Targets related to resource use and circular economy

Topical ESRS	OBJECTIVE	Target	Baseline	Baseline value	Time horizon	Progress status
<p>ESRS E5 Resource use and circular economy</p>	Range of sustainable⁴¹ and local⁴² products	Maintenance of: > 2,500 local and sustainable products > 6,000 'Made in Italy' products In the MARR range	2020	Local and sustainable products > 2,000 Made in Italy products > 3,000	Long Recurring target	Over 3,000 local and sustainable products 100% Over 7,000 Made in Italy products 100%
		> 1,000 products in the "Della Nostra Terra" line	2020	Products in the Della Nostra Terra line > 1,000	Long Recurring target	Over 1,020 products in the "Della Nostra Terra" line 100%
		Use of sustainable, certified⁴³ palm oil, cocoa and coffee in the realization of private label products	100% of private label products	2021	0%	Short
	Reduce the environmental impact of packaging by promoting low-impact packaging for private label products	100% of secondary packaging made of paper/cardboard consisting of 100% recycled material or certified FSC, PEFC or equivalent for private label products	2020	> 50%	Long Recurring target	100% 100%
	Reduce the environmental impact of transport packaging by promoting low-impact alternatives	100% of transport packaging marked with the "MARR for the environment" logo made entirely from recycled or FSC-certified material	2020	100%	Long Recurring target	100% 100%
	Implementation of circular economy projects involving the recycling and reuse of packaging materials used at the Rimini logistics platform specialised on fresh seafood	Annual recovery of 10,000 kg of expanded polystyrene	2021	0%	Long Recurring target	13,417 kg of material collected and sent for recycling 100%
Significant amount of paper savings thanks to dematerialization	200 tonnes of paper saved in total	2024	26% ⁴⁴ 51 tonnes of paper saved	Medium	169 tonnes of paper saved 84%	

⁴¹ Products compliant with the minimum environmental criteria (CAM), as set out in Ministerial Decree No. 65 of 10 March 2020 (PAN GPP – "Minimum environmental criteria for collective catering services and the supply of foodstuffs"). These include: organic products, PGI, PDO, TAP products, products from social farming, sustainable fishing and aquaculture (MSC, ASC, Friends of the Sea, Dolphin Safe, etc.), Fairtrade, RSPO-certified, Rainforest Alliance-certified, products of animal origin coming from supply chains that limit the use of antibiotics and promote higher animal welfare standards in farming. Non-food products certified by Ecolabel, FSC and as compostable.

⁴² Products where the raw materials are of Italian origin or PDO, PGI or TAP products.

⁴³ Reference to the following certifications: Fairtrade, Rainforest Alliance, RSPO (Roundtable on Sustainable Palm Oil).

⁴⁴ Base value adjusted compared to the previous financial year.



MARR aims to integrate circular economy and sustainability principles into its processes. To this end, the Group has defined strategic objectives aimed at increasing the circular utilisation rate of materials, promoting circular design of packaging for handled products, and reducing packaging with a high environmental impact, thereby positioning itself within the waste hierarchy under the categories of prevention and recycling.

In this regard, the Group is implementing innovative solutions, such as the aforementioned program dedicated to the regeneration of expanded polystyrene (EPS). This material, often considered non-recoverable waste, has been incorporated into a circular virtuous cycle.

ESRS E5-4

Resource inflows

MARR manages various incoming resource flows, which include both the product categories sold and the packaging used for the handling and distribution of products. Cardboard packaging includes boxes and cartons used for packaging and transport, while polystyrene containers are mainly used to preserve the freshness and quality of fresh seafood products throughout the supply chain, as well as for the aforementioned innovative FishBox, a practical and sustainable solution suitable for packaging fresh seafood products, proposed as an alternative to polystyrene. Plastic packaging, on the other hand, includes stretch film and polyethylene bags. The Group does not source raw materials directly, as its business focuses on the marketing of the products it purchases, without carrying out significant processing, except to a very limited extent. Among the main resource inflows are **over 30,000 food items**, ranging from seafood and meat to various foodstuffs and fruit and vegetables. In addition to these, there are **over 2,500 non-food products**, including professional cleaning and hygiene products, disposable items for delivery and take-away, and **over 8,000 Hotel Division items**, *mise en place* products and equipment for professional catering.

Incoming materials	2025			2024		
	Total weight (tonnes)	Of which technical materials	Of which organic materials	Total weight (tonnes)	Of which technical materials	Of which biological materials
	Total weight		Total weight	Total weight		Total weight
Food	454,236	-	454,236	446,023	-	446,023
Total	454,236	-	454,236	446,023	-	446,023

Incoming materials	2025			2024		
	Total weight (tonnes)	Of which technical materials	Of which organic materials	Total weight (tonnes)	Of which technical materials	Of which biological materials
	Total weight		Total weight	Total weight		Total weight
Non-food	14,581	14,581	-	15,687	15,687	-
Total	14,581	14,581	-	15,687	15,687	-

Packaging	2025			2024		
	Total weight	Of which reused or recycled secondary components		Total weight	Of which secondary components reused or recycled	
	Total weight	Percentage		Total weight	Percentage	
Cardboard	1,406	1,406	100%	1,441	1,405	98%
Plastic	269	-	-	233	-	-
Polystyrene	259	-	-	239	-	-
Labels*	80	-	-	73	-	-
Total	2,014	1,406	70%	1,986	1,405	71%

With a view to identifying packaging and delivery solutions that can help reduce waste generated by customers during disposal, MARR provides Fish Boxes made from 100% recycled cardboard for the delivery of fresh seafood products. These alternatives to polystyrene packaging are easier to dispose of and take up less space.

These voluntary initiatives demonstrate a concrete commitment to building a more responsible economic model geared towards future sustainability.

For further details on these alternative packaging options, see ESRS E5-2: Actions and resources related to resource use and circular economy.

For further information on the targets set, please refer to the MDR-T section.





The methodology for collecting data on incoming products is based on information extracted directly from the company's management systems, taking into account all recorded movements. Although the data was collected with the utmost precision wherever possible, estimates were used for certain product categories. In the reported data, a conservative assumption of 0% recycled packaging has been made for all Group subsidiaries, as this information was only available at the level of the Parent Company. It is important to note that all cardboard packaging purchased by the Group, marked with the "MARR for the environment" logo, is made from 100% recycled material or, where the percentage is lower, is FSC-certified. With regard to the classification between technical and biological materials, the Group considers all food products to be of biological origin, as they derive from agricultural, forestry or other living organisms, while purchased auxiliary materials, such as plastic packaging, polystyrene, single-use items, detergents and the like, are classified as technical materials.

In 2025, the Company made changes to the preparation and presentation of sustainability information relating to input materials in order to improve the overall accuracy of the data. In particular, the methodology was updated to exclude certain intra-group flows.⁴⁵

The 2025 figures are in line with the updated data from the previous financial year, reflecting the Group's business performance.

ESRS E5-5

Resource outflows

The waste generated consists mainly of packaging made of paper, cardboard, plastic, polystyrene, mixed materials and wood, used for the delivery of goods from suppliers to the distribution centres or to the branches. The Group's business is in fact primarily based on the distribution and handling of goods, making packaging management a key issue for MARR. The company aims to reduce the environmental impact of packaging by optimising management processes, adopting packaging materials with a lower environmental impact and promoting solutions that facilitate disposal.

Since 2022, a contract has been signed for the provision of a waste management service that provides for the complete management of waste from collection to treatment, through the digital traceability of waste streams. The project involves the use of a digital platform that ensures efficient and transparent management of the entire operational waste management process, from the collection of materials to their recovery.

The data shown represents the proportion of waste disposed of by Group companies via private waste disposal operators. With regard to waste destined for recovery, the table below shows the waste that the producer MARR has designated for waste sorting. This information is derived from the waste identification form (FIR) at the time of delivery by the producer MARR to the operator responsible for waste collection (disposal operator). The receiving facility, which accepts material with the characteristics specified by the producer, carries out a further sorting process to separate the waste according to type and characteristics. Currently, as details on the final destination of the waste are not available, the MARR Group has classified its waste based on the information received from the waste collector.

In 2025, the Company made changes to the presentation of sustainability information relating to waste generated in order to improve the overall accuracy of the data⁴⁶.

⁴⁵ In accordance with the 2025 methodology, in order to ensure comparability, the data relating to the weight of input materials, amounting to 593,030 tonnes for the "Food" category and 17,277 tonnes for the "Non-Food" category in the Sustainability Report as at 31 December 2024, have been recalculated as follows: 446,023 tonnes for the "Food" category and 15,687 tonnes for the "Non-Food" category.

⁴⁶ In accordance with the 2025 methodology, in order to ensure comparability, the data relating to waste removed and destined for disposal included in the Sustainability Report as at 31 December 2024 have been recalculated through a reclassification of the various destination subcategories, in order to more accurately represent the actual destination of waste streams. This recalculation did not result in any changes to the total quantities already reported, which therefore remained unchanged; for a comparison with the originally published data, please refer to the Sustainability Report as at 31 December 2024.



WASTE DIVERTED FROM DISPOSAL (tonnes)		2025	2024
	Hazardous waste	22	30
	Preparation for reuse	0	0
	Recycling	0	0
	Other recovery operations	22	30
	Non-hazardous waste	3,329	3,244
	Preparation for reuse	0	0
	Recycling	358	226
	Other recovery operations	2,971	3,018
Total	3,351	3,274	

WASTE SENT FOR DISPOSAL (tonnes)		2025	2024
	Hazardous waste	3	1
	Incineration	0	0
	Landfilling	0	0
	Other disposal operations	3	1
	Non-hazardous waste	0	44
	Incineration	0	0
	Landfilling	0	0
	Other disposal operations	0	44
	Total	3	45
	Non-recycled waste	2,996	3,093
Percentage of non-recycled waste	89%	93%	
Total waste	3,354	3,319	

WASTE RADIOACTIVE / HAZARDOUS (tonnes)		2025	2024
	Total quantity of radioactive waste	0	0
	Total quantity of hazardous waste	25	31

The 2025 figures, shown in the table above, do not represent significant changes compared with the updated figures for 2024.



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

Material impacts, risks and opportunities and their interaction with the organisation's strategy and business model

The workforce-related impacts identified in the assessment process described in ESRS 2 IRO-1 are closely linked to the organisation's business model and strategy. MARR has always placed the **well-being of its people** at the centre, adopting a management approach based on the principles of transparency, ethics, integrity and respect. The Group is actively committed to fostering the **professional development** of its internal staff, attracting new talent and promoting a **healthy work-life balance**, whilst ensuring compliance with health and safety standards in the workplace. These impacts, in turn, help to shape the Group's strategy, which aims to take action to prevent negative impacts from occurring and to create the optimal conditions for positive impacts to continue.

Similarly, the Group has identified a significant opportunity relating to its workforce and linked to the positive impact on **skills development** and employee **training**, which consequently highlights the close correlation between MARR's strategy and business model.

In accordance with the disclosure requirements set out in ESRS 2, as part of the double materiality analysis, MARR has taken into account all members of its workforce who may be affected directly and indirectly, through its commercial relationships, without distinction or consideration based on specific characteristics. As part of the assessment of the relevant risks and opportunities arising from the impacts and dependencies relating to its workers, no specific situations affecting particular groups of people have been identified.

As at 31 December 2025, the Group's workforce comprised 2,072 employees, categorised by contract type (fixed-term, permanent, part-time), gender and professional category (managers, office staff, production workers). In addition, contractors are also taken into account, including over 1,000 sales representatives, over 300 staff from service companies and over 1,000 delivery personnel, as well as the various work placements and internships organised each year in collaboration with local universities. Overall, as at 31 December 2025, MARR employed over 4,300 people, including employees and contractors.

MARR promotes an inclusive working environment and values diversity. In the Group's operations, no significant activities have

been recorded that pose a risk of incidents related to forced, compulsory or child labour, either in relation to the type of operation or with regard to the countries or geographical areas in which the company operates.

Most of the significant negative impacts identified relate to potential working conditions that do not concern individual incidents, but refer to situations that may arise in the context in which the Group operates:

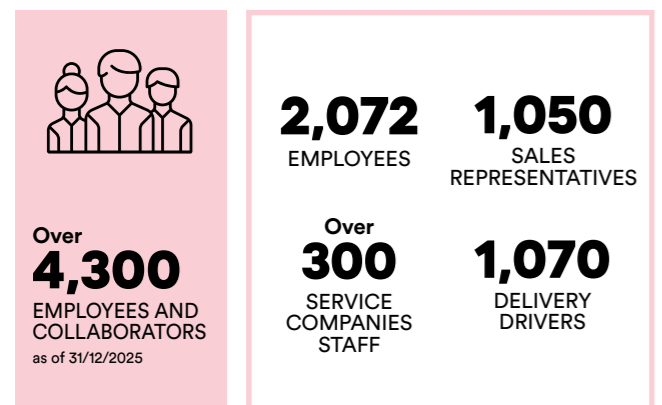
- Poor quality of life for employees in the workplace due to: discrimination of any kind (gender, ethnicity, religion, sexual orientation, social status, political or trade union affiliations, etc.), low levels of inclusivity, impartiality and meritocracy;
- Employee dissatisfaction and discontent due to a lack of recognition of work-life balance;
- Potential job insecurity among employees due to the use of seasonal contracts;
- Potentially inadequate working conditions due to non-competitive remuneration of the Group's workforce;
- Harm to the health of employees and collaborators due to the failure to apply, or incorrect application of, health and safety procedures.

A significant positive impact has been identified in relation to the development of the skills of its employees and collaborators, through the promotion of professional development and growth pathways. The Group considers training to be a fundamental pillar of its corporate strategy, understood as a continuous and ongoing process that supports individuals throughout their professional careers. Training activities cover a wide range of topics, including workplace safety, food safety and professional training in commercial and administrative fields, aimed at strengthening operational and managerial skills. In 2025, over 24,000 hours of training were delivered; this figure includes both in-person and online training involving both employees and contractors.

A key role is played by the MARR Academy, a "corporate laboratory" designed to support the development of technical and soft skills among the Group's employees and contractors. The Academy offers a wide variety of training courses delivered both in the traditional way, with face-to-face sessions, and via online platforms, thus ensuring flexibility and accessibility to promote effective and continuous learning.

With regard to risks and opportunities relating to the workforce, the opportunity associated with training is material: retaining highly qualified and up-to-date staff contributes to increasing the company's competitiveness.

For further details, please refer to section ESRS 2 – SBM-3: Material impacts, risks and opportunities and their interaction with the strategy and business model.





ESRS S1-1

Policies related to own workforce

MARR demonstrates a strong commitment to social sustainability through the adoption of two fundamental policies for the management of its workforce: the Human Resources Management Policy and the Quality, Safety, Environment and Social Responsibility Policy. Both aim to ensure full **respect for human and labour rights**, promoting a **fair, inclusive working environment focused on the well-being of employees**.

Through the *Quality, Safety, Environment and Social Responsibility Policy*, MARR affirms its commitment to complying with current regulations and international conventions, including those promoted by the International Labour Organisation (ILO) and the United Nations (UN). The policy emphasises the importance of: ensuring safe working conditions, promoting continuous training and adopting an ethical approach to business management, supporting the professional development of employees and encouraging their active participation in improving business processes.

The *Human Resources Management Policy* focuses on valuing people, recognised as fundamental resources for the company's

growth. Particular attention is paid to ensuring a working environment characterised by organisational well-being, with initiatives aimed at combating and preventing any form of harassment, bullying or moral and psychological violence. Furthermore, MARR invests in the professional development of its employees, offering career paths consistent with corporate strategies and designed to unlock individual potential. The Group is committed to complying with labour legislation and collective bargaining agreements, ensuring conditions that promote a healthy work-life balance, as well as respect for the dignity and integrity of every employee. MARR's policies also highlight the importance of workforce engagement for the company's success, promoting active employee participation through internal communications, thematic meetings and other concrete engagement tools designed to strengthen a sense of belonging to the Group, organised and communicated through the Sustainability Editorial Team.

The Group is actively committed to addressing any instances of human rights violations, utilising any reports received through dedicated channels to ensure prompt action.



Human Resource management Policy

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

Furthermore, MARR explicitly condemns, within its *Quality, Safety, Environment and Social Responsibility Policy*, all forms of child labour and forced or compulsory labour.

The policies currently in force emphasise respect for workers' fundamental rights, with a commitment to combating all forms of discrimination and harassment. Furthermore, they highlight that recruitment processes are based on skills, experience and equal opportunities, without favouritism or discrimination of any kind. The Policy specifies that MARR does not operate on the basis of distinctions of gender, ethnicity, language, religion, political opinions, or personal and social circumstances, fully aware that differences represent a source of wealth as they facilitate the emergence of new ideas and innovation. To this end, the *remuneration* policy is based on assigned responsibilities, professional skills and competencies, and performance appraisal, so as to recognise responsibilities, results achieved and potential

for development. Currently, the Group does not have any formal or specific policies regarding the adoption of positive action measures designed to promote the inclusion and support of people belonging to particularly vulnerable groups within its workforce; however, as stated in the *Human Resources Management Policy*, it guarantees every individual the same opportunities from the very start of the **selection process**, which is, in fact, conducted solely on the basis of candidates' profiles in terms of skills, experience, expectations, aspirations and potential, as well as personal characteristics consistent with the principles of integrity, loyalty and fairness, in relation to the company's needs regarding vacant positions and the profiles required to fill them, with the utmost transparency and in accordance with the principle of equal opportunities. Furthermore, to address any discriminatory behaviour, the Group has implemented reporting procedures, including anonymous channels, which enable the detection and prevention of violations and irregularities.



Recruitment and selection Qualities MARR looks out for in the candidates

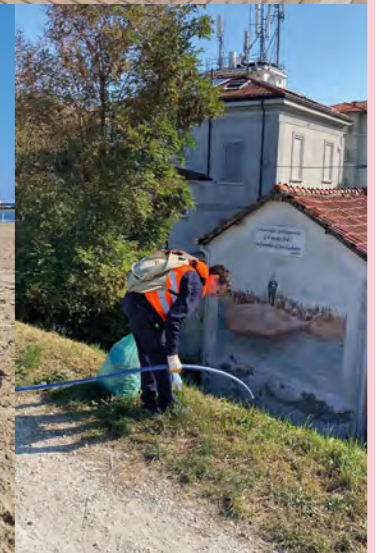
- Competence
- Dynamism
- Motivation
- Passion
- Teamwork



PHOTOS TAKEN ON OCTOBER 18, 2025, DURING THE CIVIC VOLUNTEERING DAY ORGANIZED BY THE SUSTAINABILITY EDITORIAL TEAM IN COLLABORATION WITH THE MUNICIPALITY OF RIMINI



The "Cleanup event" was characterized by the cleaning of the San Giuliano Mare beach and the Artists' Walk, in Rimini. It was a wonderful moment of sharing outside the workplace context, an opportunity to team up in the spirit of ethical values and active citizenship.



In its *Quality, Safety, Environment and Social Responsibility Policy*, the Group is committed to promoting and improving the safety and physical and mental wellbeing of its employees. In line with this commitment and in accordance with Legislative Decree 81/2008, MARR has implemented a workplace accident management system, aimed at ensuring the health and safety of employees and staff. The Group adopts preventive, monitoring and intervention measures to reduce the risk of accidents, ensuring safe, healthy workplaces that comply with current regulations.

For further information on these policies, please refer to the MDR-P section.



ESRS S1-2

Processes for engaging with own workers and workers' representatives about impacts

The involvement of staff in company objectives and all matters concerning the Group is pursued through internal communication activities aimed at encouraging participation, developing a strong sense of belonging and strengthening motivation and shared commitment.

may also be displayed on the company noticeboards at each MARR site), who then share them with their staff. Furthermore, regular meetings are held, such as:

- Sales Conventions (involving all members of the sales organisation and heads of central functions)
- Sales Management Meetings (involving branch managers, sales management and heads of central functions),

"Internal communications" on specific topics are sent to all department and branch managers (and, depending on the topic,

- specific thematic meetings involving the relevant departments depending on the topic of the meeting.

In 2025, MARR engaged its employees by conducting a digital survey to gather their views on the assessment of impacts, risks and opportunities (IRO) relevant to the organisation in relation to ESRS issues, as detailed in the relevant section *ESRS 2 – SBM-2: Stakeholder interests and views*.

ESRS S1-3

Processes to remediate negative impacts and channels for own workers to raise concerns

In the materiality analysis conducted by MARR, no actual adverse impacts on its workforce were identified, but potential impacts were identified that could arise under certain circumstances. These impacts have been carefully assessed to ensure that the company can take appropriate preventive measures and maintain a safe and respectful working environment for all employees.

For this reason, the Group has implemented a mechanism for handling complaints and reports regarding staff-related issues, which includes procedures for reporting any violations or irregularities of which employees become aware. To this end, in July 2023, the Company adopted a *Whistleblowing Reporting System* that allows all individuals with working or professional relationships with MARR to report, even anonymously, acts or facts that may constitute a breach of the Organisational Model (Legislative Decree 231/2001), the Code of Ethics, the Anti-Corruption Policy and, in general, internal breaches or irregularities in the company procedures adopted, as well as national or European laws or regulations.

MARR supports the availability of the reporting channel through the “Whistleblowing Policy” section of the corporate website, where employees can find information and instructions on how to report any violations and irregularities.

In addition to the Whistleblowing channel, every employee has the option of reporting any concerns, issues or needs directly to their

line manager. This approach allows for the prompt resolution of any difficult situations or specific needs.


line manager. This approach allows for the prompt resolution of any difficult situations or specific needs.

Complaints are handled as part of the reporting management process managed by MARR’s Whistleblowing Office, which is responsible for receiving and examining all reports received through the dedicated internal channel. Any reports are recorded on the Whistleblowing Platform, where they are assigned a unique number and a verification code, which the Whistleblower can use to monitor the status of the report. The Whistleblowing Office carries out an initial assessment to verify its suitability and validity. If the report is detailed and admissible, an investigation is launched to ascertain the validity of the facts reported. The entire process is conducted whilst respecting the confidentiality of the Whistleblower’s identity, the content of the report and the parties involved, in accordance with current regulations (Legislative Decree 24/2023 and the GDPR). For further information regarding protection against potential retaliation for persons using such structures or processes, please refer to paragraph *ESRS G1-1: Policies on corporate culture and business conduct*.

MARR ensures that all employees are aware of the existence of the whistleblowing reporting system by reviewing, upon recruitment, the Code of Ethics, which contains explicit references to this mechanism.

ESRS S1-4

Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

Topical ESRS	ACTIONS
 <p>ESRS S1 Own Workforce</p>	Increased uptake of distance learning methods on the MARR Academy online platform
	Adoption of measures for worker safety and provision of specific training on the subject
	Creation of organisational conditions to accommodate any requests for part-time work following maternity leave and to facilitate the return from maternity leave



MARR follows a structured process to identify the necessary and appropriate actions in response to potential negative impacts on its workforce. This process is based on the ongoing monitoring of company dynamics and employee wellbeing, using tools such as surveys, informal feedback and regular team meetings. When a potential negative impact is identified, the company involves the relevant departments, such as Human Resources, to analyse the situation and develop any preventive or corrective measures. Furthermore, the Group adopts rigorous practices to ensure that its activities do not cause or contribute to causing significant negative impacts on the workforce. Internal policies are designed to protect employees’ rights and well-being, ensuring that all operations are conducted in an ethical and transparent manner. The company pays particular attention to the protection of privacy and the responsible management of employee data, adopting measures to prevent any abuse or misuse. Furthermore, to monitor relevant issues identified through the materiality analysis, such as non-discrimination, job security and fair remuneration for employees, the Group has included several indicators in this report to closely track their progress. For further details, please refer to sections S1-9, S1-6, S1-10 and S1-16 respectively.

The Group allocates dedicated resources to effectively manage material impacts related to the workforce. Initiatives to improve employee wellbeing and satisfaction include measures to promote

work-life balance. To support a return to work, the Group offers flexible organisational solutions, such as the option to adjust working hours, adopt temporary part-time arrangements or other personalised arrangements that meet employees’ needs. These initiatives aim to facilitate the reconciliation of family and professional responsibilities, contributing to staff wellbeing and satisfaction.

Significant investments have been made in occupational health and safety, through the adoption of advanced monitoring systems, prevention programmes to mitigate the risk of occupational illnesses and accidents, and specific training courses. For further information and figures, please refer to section S1-14. The management of these aspects is ensured by a dedicated budget and monitoring tools based on data analysis.

Aware of the crucial importance of training in ensuring employee satisfaction and motivation, as well as in fostering the continuous development of their skills and improving competitiveness, the Group continued, during the financial year, to offer a wide range of training courses tailored to the needs of employees and collaborators⁴⁷. In particular, to broaden access to training, distance learning methods have been enhanced and made available via the **MARR Academy** digital platform.

For further information on these initiatives, please refer to section MDR-A.



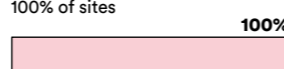


⁴⁷ Further details are available in section S1-13.



ESRS S1-5

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Topical ESRS	OBJECTIVE	Target	Baseline	Baseline value	Timeframe	Progress status
 ESRS S1 Own workforce	Vocational training aimed at enhancing the work of employees and collaborators	Launch of at least 5 new training courses per year on MARR Academy	2022	Base value not applicable	Long Recurring objective	17 new courses launched on MARR Academy in 2025 
	Workplace safety for employees and collaborators	100% of sites equipped with defibrillators and training provided to designated staff members on the use of defibrillators	2021	14% of sites ⁴⁸	Short	100% of sites 

MARR has defined its workforce-related objectives through a structured process involving various company departments and based on a participatory approach. The main objectives include ensuring workplace safety for employees and contractors, providing professional training to enhance the skills of employees and contractors, and ensuring gender equality, equal opportunities and the absence of discrimination. Objectives are set through an in-depth analysis of the company's needs, with a particular focus on compliance with current regulations and alignment with the Group's ethical principles. With regard to performance monitoring and the

identification of improvements, MARR actively collaborates with its employees and, where applicable, with employee representatives. In particular, for objectives relating to workplace safety and training, the direct involvement of the workforce has been essential in adapting initiatives to actual operational needs, enhancing their impact and ensuring full buy-in from staff.

For further information on the targets set by MARR, please refer to the MDR-T section.



ESRS S1-6

Characteristics of the undertaking's employees

The methodology adopted by the company to determine the exact number of employees is based on the use of the company's management system, a centralised tool where all personnel-related data is collected and updated in real time. This system allows for the constant monitoring of the workforce, including detailed contractual information such as hires, terminations and contractual changes. The figures reported are (*headcount*) at the end of the reporting period.

Own workforce	As at 31 December 2025			As at 31 December 2024		
	Women	Men	Total	Women	Men	Total
Permanent employees	318	1,538	1,856	268	652	920
Fixed-term employees	40	176	216	51	77	128
Employees on flexible hours	-	-	-	-	-	-
Total employees	358	1,714	2,072	319	729	1,048

In 2025, the Company made changes to the preparation and presentation of sustainability information relating to the breakdown of its workforce by contract type in order to improve the overall accuracy of the data⁴⁹.

For the total number of employees, which is also reported in the Group's financial statements, please refer to the relevant section in the financial part of this document. The increase in the number of employees compared to the previous year is mainly due to the establishment of MARR Service S.r.l. This increase is consequently reflected in all indicators relating to the Company's workforce, as reported in the following sections⁵⁰.

⁴⁸ Base value adjusted compared to the previous financial year.

⁴⁹ In accordance with the 2025 methodology, to ensure comparability, the breakdown of the total number of employees—861 permanent employees, 116 fixed-term employees and 71 employees on variable hours—in the Sustainability Report as at 31 December 2024 has been recalculated as follows: 1,856 permanent employees, 216 fixed-term employees and 0 employees on flexible hours.

⁵⁰ Specifically, reference is made to the following indicators: ESRS S1-9, ESRS S1-12, ESRS S1-13, ESRS S1-14 and ESRS S1-16.

Staff turnover	As at 31 December 2025	As at 31 December 2024
Number of employees	2,072	1,048
Total number of employees who left	405	172
Total employee turnover rate	19.55%	16.41%
Number of employees who left (excluding seasonal workers)	193	105
Employee turnover rate (excluding seasonal staff)	9.31%	10.02%

In 2025, the Company made changes to the preparation and presentation of sustainability information relating to the number of departing employees in order to improve the overall accuracy of the data⁵¹.

Furthermore, with regard to departing employees, for greater clarity, from this reporting year onwards, in addition to the total number of employees who have left and the corresponding total turnover rate, the figure is also provided that excludes seasonal workers from the calculation; this category has increased following the establishment of MARR Service S.r.l. in 2025, as already specified above.

ESRS S1-7

Characteristics of non-employees in the undertaking's own workforce

Non-employee workers	As at 31 December 2025	As at 31 December 2024
Number of self-employed workers	1,010	1,010
Number of workers supplied by companies engaged in recruitment, selection and supply of personnel	6	5
Total number of non-permanent workers	1,016	1,015

The methodology used to calculate the *headcount* of non-employee workers at the end of the reporting period is based on a cross-analysis of data from company records, such as active contracts, issued tax documents (e.g. invoices) and recorded access to operational systems or workplaces. In 2025, there were no significant changes in the number of non-employee workers compared to 2024.

ESRS S1-9

Diversity metrics

The table below shows the breakdown of the Group's senior management.

Breakdown of senior management by gender	As at 31 December 2025		As at 31 December 2024	
	Number	Percentage	Number	Percentage
Women	1	14%	1	9%
Men	6	86%	10	91%
Total employees	7	100%	11	100%

In 2025, the Company made changes to the preparation and presentation of sustainability information relating to indicator S1-9 in order to improve the overall accuracy of the data. In particular, the updated methodology broadens the definition of the number of senior management members, including, in addition to the executive members of the Board of Directors, the number of employees who are part of the first levels below that body.⁵²

⁵¹ In accordance with the 2025 methodology, in order to ensure comparability, the figure for the number of employees who left, which was 178 in the Sustainability Report as at 31 December 2024, has been restated as 172.

⁵² In accordance with the 2025 methodology, to ensure comparability, the figure for the number of senior management members, which was 4 in the Sustainability Report as at 31 December 2024, has been revised to 11.



As at 31 December 2025				
Number of employees by age group	<30 years	30-50 years	> 50 years	Total
Executives	0	1	6	7
Managers	0	12	28	40
Office workers	125	398	275	798
Labourers	265	709	253	1,227
Total	390	1,120	562	2,072
Percentage of employees by age group	<30 years	30-50 years	> 50 years	Total
Executives	0%	0.1%	0.3%	0.3%
Managers	0%	0.6%	1%	2%
Office workers	6%	19%	13%	39%
Labourers	13%	34%	12%	59%
Total	19%	54%	27%	100%

2024				
Number of employees by age group	<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 group	<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%

Data relating to the age and gender of employees is extracted directly from the company's management system, which serves as the centralised system for the collection and management of personnel information. This information, provided by employees at the time of recruitment and updated in accordance with current regulations on the management of personal data, provides a clear and detailed overview of the demographic composition of the workforce.

ESRS S1-10

Adequate wages

All employees of the MARR Group are duly covered by the National Collective Labour Agreement (CCNL), which ensures they are fully protected in terms of rights, safeguards and working conditions, and receive an adequate wage. This reflects the company's commitment to ensuring a safe, fair and compliant working environment, offering every employee the right conditions to grow professionally and work in a context that fully respects labour laws and regulations.



ESRS S1-12

Persons with disabilities

MARR uses a transparent methodology to report the number of employees belonging to protected categories, ensuring full compliance with current privacy and inclusion regulations through specific agreements. In particular, together with the Emilia-Romagna Regional Employment Agency, the Group has defined a gradual integration pathway for protected categories, with the aim of reaching 7% coverage in the coming years. Currently,

the Group's workforce comprises 45 people belonging to these categories (47 in 2024), representing 2.2% of the total workforce for 2025 (4.5% in 2024). Data is collected during the recruitment process and managed via secure digital systems, which ensure data accuracy and the protection of sensitive information.

ESRS S1-13

Training and skills development metrics

Training	2025		2024	
	Number of training hours delivered	Average hours of training	Number of training hours delivered	Average training hours
Women	2,558	7	3,131	10
Men	13,520	8	8,888	12
Total	16,077	8	12,019	11

In 2025, MARR continued to invest significantly in staff training through the MARR Academy, a "corporate training centre" established to support the professional development of the Group's employees and collaborators, enhancing their technical and soft skills through both traditional face-to-face training sessions and online courses. As training at MARR represents a fundamental value and a continuous, ongoing process, the Group decided to step up its commitment by delivering more training activities than in previous years.

In 2025, over **24,000 hours of training** were delivered; this figure includes both in-person and online training sessions for both employees and contractors. In particular, 17 new training courses were launched on the **MARR Academy** digital platform in 2025, with over 1,200 hours of training completed. The platform has been operational since 2017 and, as at 31 December 2025, featured over 220 training courses and more than 74,000 hours of e-learning completed. There are approximately 2,000 registered users.

Data relative to 2025

TOTAL HOURS OF TRAINING

Over **24,000**

ONLINE TRAINING PATHS FOR EMPLOYEES AND COLLABORATORS

MARR ACADEMY digital platform

17

NEW COURSES
ACTIVATED

More than
1,200

E-LEARNING
HOURS

MARR Academy platforms
at a glance from 2017 to 2025

- More than 220 courses activated;
- Approximately 2,000 enrolled users;
- Over 74,000 hours of training



MARR ACADEMY

PROFESSIONAL TRAINING FOR THE COMMERCIAL ORGANIZATION AND THE SALES FORCE



During the year, the company consolidated and expanded its sales training system, with the aim of supporting the development of the sales force's professional skills and strengthening the quality of customer relations. The initiatives focused on sales, interpersonal and managerial skills, through a structured, consistent and operationally oriented approach.

Particular attention was paid to induction programmes for new technicians and sales consultants, through face-to-face training designed to accelerate operational autonomy and ensure consistency in customer consultancy. In parallel, specialist programmes were developed and enhanced for the main product

lines, focusing on market dynamics and sales development.

The training offering also included programmes dedicated to sales management and roles with managerial responsibilities, focused on commercial planning, team management and performance monitoring, as well as structured courses delivered in collaboration with external lecturers and professional trainers, aimed at strengthening negotiation techniques, organisational skills and leadership.



Alongside the training programmes, the company has invested in initiatives for the assessment and development of internal talent and in the development of an internal training *faculty*, with the aim of disseminating shared methodologies and standardising skills assessment processes.

The training system is complemented by regional sales meetings and branch-based training activities, designed to strengthen operational alignment, the roll-out of sales tools, product knowledge and the consistency of sales initiatives in support of the branches.

Taken together, these initiatives confirm the company's ongoing commitment to developing human capital and strengthening the sales structure in the long term.

It should be noted that the data shown in the table above take into account both face-to-face and online training hours, providing a

comprehensive overview of the training activities undertaken by the Group's employees. These data are processed through a management system that tracks all training hours, both mandatory and non-mandatory, for each employee. The system allows for the precise and timely monitoring of the entire training programme, ensuring the efficient and transparent management of professional development activities within the organisation.

With regard to the periodic review of performance and skills, it should be noted that during the reporting period, no formal performance reviews of employees took place, unlike in the previous reporting year. Consequently, this figure for 2025 is considered to be 0. In 2024, however, the Group carried out reviews for a total of 80 employees, representing 8% of the total workforce, comprising 4% of the female workforce (i.e. 14 women out of 319 in 2024) and 9% of the male workforce (66 men out of a total of 729 in 2024).

ESRS S1-14

Health and safety metrics

Health and safety in the workplace	2025	2024
Percentage of the company's own employees covered by the company's health and safety management system in accordance with legal requirements and/or recognised standards or guidelines	100%	100%
Number of deaths due to work-related injuries and illnesses	0	0
Number of recordable accidents at work	48	16
Hours worked	2,938,581	1,940,940
Recordable workplace accident rate	16.33	8.24
Number of recordable cases of work-related diseases, subject to legal restrictions on data collection	0	0
Number of days lost due to work-related injuries and deaths resulting from accidents at work, work-related illnesses and deaths following illness	941	348

MARR periodically produces an "accident report" which is reviewed and analysed during the regular safety meeting, as required by Article 35 of Legislative Decree 81/2008, attended by the persons required by law (the Employer or their Delegate, the Health and Safety Manager, the Workers' Safety Representative and the Occupational Health Physician), as well as other individuals whose presence may be useful. The Group is committed to ensuring safe, healthy and comfortable working environments, in compliance with current health and safety legislation. Its approach involves

empowering the relevant company departments and department and branch managers with regard to workplace safety issues, organising management through a system of delegated powers that assigns organisational authority. The Head of the Prevention and Protection Service (RSPP) and the Occupational Health Physician are appointed, and are assigned the responsibilities set out in the legislation. Furthermore, MARR carries out specific workplace safety inspections and provides compulsory safety training to all Group employees.



ESRS S1-16

Compensation metrics (pay gap and total compensation)

Pay gap and total annual remuneration	2025	2024
Gender pay gap	16%	21%
Ratio of the total annual remuneration of the highest-paid individual to the median total annual remuneration of all employees (excluding that individual)	14.45	17.05

MARR, in order to calculate the pay gap, collected salary data for all employees via the company's management system, including information on gender and total annual remuneration.

Subsequently, the ratio of total remuneration between women and men was calculated, with the clarification that, for the purposes of this calculation, the remuneration received by employees in relation to the duties performed in that capacity was taken into account, thus excluding additional components linked to any roles held within the Group's governance bodies.

In 2025, the Company made changes to the preparation and presentation of sustainability information relating to remuneration metrics in order to improve the overall accuracy of the data. In particular, the updated methodology takes into account, for the

purposes of calculating the indicator, the total remuneration actually received in the reference years (cash basis). Furthermore, for each part-time employee, full-time equivalent (FTE) remuneration levels were used. Total annual remuneration includes the base salary, short-term incentives, long-term incentives, one-off bonuses or other bonuses paid during the year to the highest-paid individual in the organisation and to all employees.

To ensure greater representativeness of the data regarding the highest-paid individual, for the purposes of calculating variable remuneration linked to long-term incentives, the pro-rata value of the long-term incentive (LTI) corresponding to the reference financial year was taken into account⁵³.

ESRS S1-17

Incidents, complaints and severe human rights impacts

Thanks to the implementation of a Whistleblowing Reporting System, MARR is able to keep track of all reports received, ensuring continuous and detailed monitoring of the acts or incidents reported. It should also be noted that during the reporting period, no serious human rights incidents relating to the company's workforce occurred, nor were any instances of workplace discrimination reported or complaints lodged through the designated channels.

⁵³ In accordance with the 2025 methodology, to ensure comparability, the figure for the gender pay gap, which was 13% in the Sustainability Report as at 31 December 2024, has been recalculated as 21%. The figure relating to the ratio between the total annual remuneration of the highest-paid individual and the median total annual remuneration of all employees (excluding the highest-paid individual) in the Sustainability Report as at 31 December 2024, which was 3.22, has been recalculated as 17.05.



ESRS S2 - WORKERS IN THE VALUE CHAIN

ESRS 2 - SBM-3

Material impacts, risks and opportunities and their interaction with the strategy and business model

Given the context in which MARR operates, the impacts, both actual and potential, on workers along the value chain are closely linked to the business model. Positioning itself in the market as an intermediary between food producers and processors and commercial and collective catering operators, MARR boasts an extensive network of business partners, in particular suppliers located in various geographical areas, some of which are at risk of human rights violations. This picture emerges clearly from the materiality analysis, highlighting potential negative impacts on workers upstream of the value chain. These impacts guide MARR's strategy and business model, prompting the company to make targeted choices aimed at promoting a more sustainable and socially responsible supply chain, fostering improved working conditions and respect for human rights throughout the value chain. Similarly, the risks and opportunities identified as material stem from these impacts and are therefore closely linked to MARR's strategy and business model.

As the main impacts, risks and opportunities are concentrated in the upstream sectors of the value chain, MARR focuses its mitigation measures primarily on distributors, importers and direct suppliers, including producers, fishermen and processors of fish, meat, food, non-food and packaging products. As the Group markets certain product categories (such as coffee, cocoa, palm oil, soya and seafood) sourced from non-EU countries, potential negative impacts have been assessed as significant in relation to inadequate working conditions along the value chain and possible human rights violations, again along the value chain.

Although the former impact may potentially occur in isolated and sporadic contexts, the Group is aware that, particularly in certain third countries, human rights violations could have more systemic impacts. To manage these risks and prevent them from arising, the Group has implemented a series of initiatives and procedures, described in detail in section S2-4. The risks and opportunities identified through the double materiality analysis are closely interlinked with the impacts identified. On the one hand, the risks relate to human rights violations and labour exploitation along the value chain, which could compromise the company's reputation and its ability to source supplies. On the other hand, the opportunity lies in adopting stricter practices for contractual compliance among workers of contractor companies, thereby promoting improved controls throughout the entire supply chain, enhancing reputation and reducing legal and reputational risks. Although they do not emerge as the stakeholders most directly affected, the Group is also aware of the role it plays in relation to external workers involved in its direct operations⁵⁴, such as service company staff, drivers and owner-operators of external haulage companies, as well as sales representatives.

For further information on impacts, risks and opportunities, please refer to ESRS 2 SBM-3.



⁵⁴ These are workers not directly employed by MARR or by third-party organisations engaged in the recruitment, selection and supply of personnel

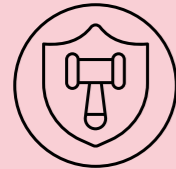


ESRS S2-1

Policies related to value chain workers

To promote best practice in the ESG field throughout its value chain and to mitigate negative impacts and risks, MARR has drawn up and subsequently made available on its corporate website a specific **Code of Conduct** for **suppliers** involved in any type of commercial relationship with the organisation, which is also referenced in supply agreements from September 2024

onwards. Although this document is not a structured policy aimed at upstream stakeholders, it establishes a series of principles that are binding for the Group's suppliers, referring to, but not limited to, the impacts, risks and opportunities identified as relevant. Any breach by suppliers of one of these principles, set out below, may directly result in the termination of the supply agreement.



Code of Conduct for suppliers

- To promote and respect universally recognised human rights within their respective spheres of influence;
- Ensure gender equality, equal opportunities and the absence of discrimination;
- Respect the dignity, privacy and labour, civil, political, economic, social and cultural rights of every individual;
- Prohibit behaviour, gestures or expressions that may constitute a threat, abuse or exploitation;
- Not to use or support the use of child labour;
- Not to resort to or support the use of forced labour;
- To guarantee a safe and healthy workplace, to adopt appropriate measures to prevent accidents and harm to health by minimising hazards attributable to the working environment, and to comply with all provisions of current legislation on Health and Safety at Work;
- Comply with laws and regulations regarding freedom of association and the right to collective bargaining;
- Not to practise or support discrimination in recruitment, remuneration, access to training, promotion, dismissal or retirement on the grounds of ethnicity, social class, national origin, religion, disability, gender, sexual orientation, trade union membership or political affiliation;
- Not to use, support or tolerate the use of corporal punishment, mental or physical coercion, or verbal abuse;
- Comply with the working hours set out in current legislation and sectoral collective agreements;
- Comply with the relevant National Collective Labour Agreement (CCNL), including in relation to the remuneration package and contractual welfare benefits defined by the agreement in line with current regulations.

ESRS S2-2

Processes for engaging with value chain workers about impact

MARR recognises the importance of actively engaging workers throughout the value chain and their representatives regarding impacts, both current and potential, that affect them. Looking ahead, the Group will assess the possibility of developing and implementing structured processes to encourage greater participation by workers and their representatives, in order to effectively monitor and manage such impacts.



ESRS S2-3

Processes to remediate negative impacts and channels for value chain workers to raise concerns

Although workers further up the value chain are not currently involved, due to their geographical dispersion, MARR has adopted a series of initiatives to prevent and mitigate as far as possible the significant impacts and risks that have emerged. In particular, to ensure that the principles set out in the Group's Code of Conduct are respected by suppliers, MARR reserves the right to carry out spot checks. These checks may include the inspection of processes, supplier facilities and/or interviews with workers. Should such checks or inspections reveal a failure by the supplier to comply with the provisions contained within the Code, the Group first attempts to engage in dialogue with the supplier to agree on the necessary corrective actions to ensure full compliance with the Code in a timely manner. By engaging directly with the workers themselves, MARR implements the necessary measures to act directly and effectively should any issues arise. Specifically, as an operator in the seafood supply chain, the Group is subject to the obligations set out in European Regulation 1005/2008, which aims to prevent and eliminate illegal fishing. In this regard, a **specific management code** has been implemented and subsequently certified for the control of the "Sustainable Seafood Supply Chain". Among the main objectives of the code is the **protection of the human rights of those involved in the countries of origin**. This code is applied both upstream, during the selection of the Group's suppliers, and downstream, through checks in the form of inspection visits to the relevant countries. To this end, MARR requires its suppliers to

comply with the laws of each country and to adhere to international guidelines designed to ensure respect for human and labour rights (compliance with the "Universal Declaration of Human Rights", as well as the fundamental conventions of the ILO "International Labour Organisation"). As these do not currently contribute to any actual impacts, there are no structured processes in place to monitor the effectiveness of any interventions by the Group.

MARR also makes the whistleblowing reporting system accessible to all stakeholders in its value chain. Reports may concern incidents that have already occurred or are likely to occur, including mere omissions, relating to individuals within the MARR Group or third parties, which may constitute offences, irregularities or conduct in breach of, but not limited to, the Code of Ethics and national or European laws or regulations. As the reporting channel is available and easily accessible to all via the website, thus ensuring easy access, there are currently no specific processes in place to ensure that recipients are actually aware of the existence of this channel.

For further information regarding any procedures, the handling of issues raised, and the policies in place to protect whistleblowers, please refer to paragraph G1-1




Control system of the "sustainable fishing supply chain"

- human rights protection of the people involved in the country of origin
- inspection of suppliers' processes, infrastructures and/or workers' interview
- whistleblowing reporting mechanism



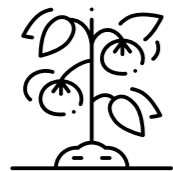
ESRS S2-4

Actions addressing significant impacts on workers in the value chain and approaches to managing significant risks and realising significant opportunities for workers in the value chain, as well as the effectiveness of such actions

Topical ESRS	ACTIONS
 ESRS S2 Workers in the value chain	Identification of social and governance criteria to be used alongside economic and financial criteria in the supplier assessment process
	Maintenance of monitoring systems to verify compliance with human rights and decent working conditions in the supply chain for branded seafood and tomato products

To manage the impacts, risks and opportunities affecting workers throughout the value chain, MARR has undertaken a series of targeted measures. These include the integration of social and governance criteria, alongside economic and financial criteria, into the supplier assessment process, with the aim of preventing and mitigating any negative impacts identified. Furthermore, MARR maintains **control systems** to ensure **respect for human rights** and **decent working conditions** throughout the **seafood supply chain and among the private label processed tomato's suppliers**. Specific financial resources have been allocated to ensure the effectiveness of this initiative. This initiative aims to mitigate the potential impact arising from human rights violations along the value chain, particularly within the tomato supply chain, where such impacts are of particular significance. MARR markets its own-brand tomato preserves (GRAN NATURA Passata, Polpa and Pelati), sourced from producers based in central and southern Italy, with whom it maintains an ongoing dialogue regarding social and ethical responsibility. Some of these suppliers have already

embarked on pathways to obtain social/ethical certifications, such as SA8000, ISO 26000 and GRASP. In collaboration with an independent certification body, MARR has developed a set of control specifications and implemented a verification system that directly involves the producers of the products in question. The project includes mapping farms and conducting a risk assessment for each supplier, based on criteria defined in the Technical Specifications, which take into account the possession of certifications such as SA8000 and GRASP, as well as membership of the INPS's Quality Agricultural Work (LAQ) network. Supplier profiling enables monitoring activities to be planned according to risk level and allows the number of farms to be inspected annually, in conjunction with production campaigns, to assess working conditions during the tomato cultivation and harvesting phases. This activity is carried out to ensure the monitoring of suppliers in the branded tomato products supply chain with regard to respect for human rights and decent working conditions in the following areas:



Control system for suppliers of branded processed tomatoes

- Child labour and forced labour
- Health, safety and the working environment
- Freedom of association and the right to collective bargaining
- Discrimination
- Disciplinary practices
- Working hours
- Remuneration
- Supply Chain Management



The measures described not only play a fundamental role in preventing negative impacts, but are also decisive in mitigating identified risks, including the reputational risk arising from labour exploitation practices along the supply chain and the risk, albeit unlikely, of supply disruption due to sanctions or the closure of suppliers for regulatory violations.


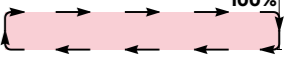
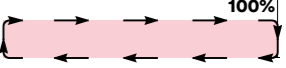
For further information on the measures implemented, see MDR-A, and for further information on the management of supplier relationships, please refer to paragraph G1-2.



No serious issues or incidents relating to human rights connected with workers along MARR's value chain were reported during the reporting period.

ESRS S2-5

Objectives related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Topical ESRS	OBJECTIVE	Target	Baseline	Baseline value	Time horizon	Progress status
 ESRS S2 Workers in the value chain	Promoting sustainable supply chains	MARR Supplier Code of Conduct disseminated through the signing of the supply agreement upon initial signing and renewal	2023	Base value not applicable	Long Recurring target	Supplier Code of Conduct distributed in 100% of supply agreements signed in 2025 
	Promoting sustainable supply chains (branded tomato products)	At least 10 audits per year at farms and/or processing facilities to verify compliance with human rights and decent working conditions in the branded tomato products supply chain, in accordance with the MARR Code of Conduct	2023	10 audits per year at farms and/or processing facilities	Long Recurring target	Number of audits carried out at farms and/or processing facilities regarding respect for human rights and decent working conditions: 11 
	Promoting sustainable supply chains (seafood products)	At least 10 audits per year at suppliers to verify compliance with human rights and decent working conditions in the seafood supply chain, in accordance with the MARR Code of Conduct for sustainable fishing.	2017	Number of audits carried out at suppliers regarding sustainable fishing/aquaculture: 8	Long Recurring target	Number of audits carried out at suppliers regarding sustainable fishing/aquaculture: 12 

As the impacts identified as material through the double materiality analysis lie within the value chain, extending beyond Tier 1, the company currently lacks the data required to manage them directly. However, aware of the relevant impacts, risks and opportunities relating to workers in the value chain, the Group has set the objective of promoting a sustainable supply chain, with particular attention to the supply chains for MARR-branded fish products and tomato derivatives. This objective was defined internally within the Group, without the direct involvement of workers along the value chain or their representatives. The strategy for achieving this

objective is based on an internal analysis of current practices and opportunities for improvement in value chain management. MARR has set a specific target of conducting at least 10 audits per year at suppliers within the aforementioned supply chains and publishing the Supplier Code of Conduct on the company's corporate website, a document also referenced in supply agreements.

For further information on the targets set, please refer to the section on MDR-T.



ESRS S4 - CONSUMERS AND END-USERS

ESRS 2 - SBM-3

Material impacts, risks and opportunities and their interaction with the strategy and business model

The impacts, risks and opportunities relating to customers and end-users are linked to the organisation's business model as identified in the assessment processes described in ESRS 2 IRO-1. For MARR, **food safety** is a fundamental aspect at all stages of the production process, from the control of raw materials to the management of distribution to all consumers. The Group is committed to providing its customers and consumers with clear and accurate information on the products offered, so that they can make informed and safe choices. The impacts, risks and opportunities related to consumers and end-users, in turn, guide the business strategy, which is focused on meeting **high product and service quality standards**, as well as on **ever-increasing customer satisfaction and loyalty**.

In accordance with the disclosure requirements set out in ESRS 2, as part of its materiality analysis, MARR has taken into account all customers and end consumers who may be directly affected by its products and services and indirectly affected through its business relationships, without making any distinctions or considerations based on specific characteristics. Furthermore, in assessing the relevant risks and opportunities arising from the impacts and dependencies relating to customers and end users, no specific situations affecting particular groups of people have been identified.

Customers (Street Market, National Account, Wholesale) and end consumers are not recipients of products that are inherently harmful to health, nor of services that could compromise the protection of personal data, freedom of expression or the principle of non-discrimination; furthermore, they do not fall into the category of sensitive or vulnerable customers from the perspective of health and privacy.

The materiality analysis led to the identification of two material adverse impacts relating to end consumers. One can be classified as linked to potential shortcomings in quality control processes or inadequate training on food safety that could result in harm to the health and safety of end consumers, whilst the other relates to

the potential for inadequate and non-transparent communication of information regarding the Group's products and services to customers and end consumers. Both these impacts – negative and potential – are countered by mitigation measures already put in place by the Group, which justify the low likelihood of the scenarios outlined in the analysis occurring.

As regards positive impacts, the adoption of digital solutions is a key factor in facilitating customer access to products and services, improving interaction between consumers and businesses through a *phygital* approach that integrates physical and digital experiences. Furthermore, through timely communication with customers, it is possible to provide regulatory updates and highlight significant initiatives. Another key aspect is the increased customer awareness of product information, made possible by targeted advertising and promotional communication strategies. Thanks to the use of digital tools, companies can provide regulatory updates and highlight significant initiatives, strengthening the relationship of trust with customers and encouraging more informed purchasing decisions. The Group contributes to the promotion of a Culture of Quality and Food Safety, including through training programmes aimed at promoting healthy and balanced lifestyles, which in 2025 targets children, teenagers and catering professionals.

For further information on material positive impacts on customers and the actions that have led to these impacts, please refer to ESRS 2 – SBM-3: Material impacts, risks and opportunities and their interaction with the strategy and business model, and to section ESRS S4-4: Actions addressing material impacts on consumers and end-users, and approaches to mitigating material risks and realising material opportunities in relation to consumers and end-users, as well as the effectiveness of such actions.



With regard to risks associated with customers and end consumers, these mainly concern aspects related to corporate reputation. **Transparency and traceability of product information** are fundamental for the Group, not least to avoid damage to its reputation and maintain the trust of customers and consumers. Furthermore, any defective or non-compliant products may cause dissatisfaction and loss of customers: this risk is closely linked to

ESRS S4-1

Policies related to consumers and end-users

In order to effectively manage the impacts and risks associated with food safety and potential harm to the health of end consumers, the Group has implemented the *Quality, Safety, Environment and Social Responsibility Policy*. With the aim of contributing to the promotion of a Culture of Quality and Food Safety whilst preventing negative impacts on customers, the policy is structured to ensure:

- the ability to listen and innovate in processes and products to make them increasingly responsive to evolving customer needs and the latest market trends, ensuring competence and flexibility;
- the constant involvement of staff, with the understanding that participation is essential and that proposals and ideas aimed at the continuous improvement of products, processes and services are required;
- the modernisation of business processes, including through digitalisation and the use of new technologies;

ESRS S4-2

Processes for engaging consumers and end-users about impacts

Customer engagement takes place throughout the entire commercial relationship cycle, encompassing various stages ranging from initial acquisition to loyalty and ongoing support, and occurs both directly and through sales representatives, who act as intermediaries to ensure personalised support and dedicated advice.

This process is reinforced by an integrated approach that combines digital solutions and direct interactions, fostering constant and personalised contact. *Engagement* methods include digital tools

ESRS S4-3

Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

Currently, MARR has a Whistleblowing Reporting System accessible to all, thus also allowing customers and end consumers, as stakeholders of the Group, to express and raise their concerns, either anonymously or explicitly. This channel is available on the company's website, at the link marr.integrityline.com. Reports are examined by the Whistleblowing Office, which launches a preliminary investigation to ascertain the facts reported. If the report is found to be substantiated, further investigations are launched to verify the veracity of the allegations and determine the necessary corrective actions.

Should a material adverse impact on consumer health and safety be identified, the Group provides for the immediate assessment of

the potential negative impact relating to harm to the health and safety of consumers mentioned above.

With regard to risks relating to customers and end-users, please refer to section ESRS 2 – SBM-3: Material impacts, risks and opportunities and their interaction with the strategy and business model.



- the maintenance of an adequate level of staff training, encouraging professional development, positivity, helpfulness, open-mindedness and a spirit of collaboration at all levels, including through innovative distance learning methods;
- process control, ranging from procurement, logistics and service delivery to commercial processes, by monitoring available indicators (non-conformities, returns and complaints, scrapped items, unfulfilled orders, other KPIs) and addressing deviations with a view to continuous improvement.

Through this policy, MARR is committed to ensuring **high standards of food quality and safety**, focusing its attention on product safety aspects, from supplier selection and monitoring of hygiene conditions in facilities to product verification and distribution, ensuring the correct maintenance of the cold chain and traceability.

such as the myMARR app, the MARR Catalogue, dedicated newsletters (InforMARRnews), social media channels and digital surveys to gather feedback and monitor satisfaction. These are complemented by regional meetings and trade events also dedicated to customers. MARR also promotes training activities, offering training programmes and continuous information on topics related to products and sustainability. The Sales Department and the Marketing Department are responsible for ensuring active engagement with customers.



ESRS S4-4

Actions addressing significant impacts on consumers and end-users, and approaches to mitigating significant risks and realising significant opportunities in relation to consumers and end-users, as well as the effectiveness of such actions

Topical ESRS	ACTIONS
<p>ESRS S4 Consumers and end-users</p>	Planning and implementation of sampling plans for the analytical control of products and self-checking inspections at the Group's facilities
	Training and empowerment of staff in the area of Food Safety to ensure the correct application of procedures and to guarantee effective responses to customers and institutions
	Training and information activities to promote healthy and balanced lifestyles and the identification of products meeting specific nutritional requirements

To identify the most appropriate actions for managing potential negative impacts on consumer health and safety, the Group has established the **Food Safety Committee** and implemented internal management procedures and systems designed to ensure the withdrawal of a non-compliant product or a recall once it has already been delivered to end-users. In this context, MARR has also obtained **ISO 22005 certification for its corporate traceability system**.

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

To prevent harm to consumer health and safety, and to mitigate the risk of reputational damage linked to defective or non-compliant products, the Group invests in training and empowering staff on food safety, ensuring the correct application of procedures and effective responses to customers and institutions.

Sampling plans for the analytical testing of products in relation to Food Safety and quality characteristics are regularly planned and implemented. This also includes the **"Food Defence"** and **"Food Fraud Mitigation"** programmes set out in the self-checking plans drawn up in accordance with the FSSC 22000 standard.

The HACCP Self-checking System, certified to ISO 22000 and FSSC 22000, is designed to guarantee product safety and traceability by analysing risks throughout the entire production and distribution process. It involves the regular planning and execution of **inspections at production facilities and logistics hubs** to monitor compliance with current regulations and internal procedures. MARR has introduced **technological innovations to improve quality management**, digitising the audit system to

enable more efficient traceability and rapid management of non-conformities. This system allows for the monitoring of compliance with food safety standards and the rapid implementation of necessary corrective actions, thereby reducing the risk of adverse impacts on consumers.

To help promote a culture of quality and food safety and improve customer loyalty, the Group has extended its activities aimed at promoting healthy and balanced lifestyles to include catering professionals and students. During 2025, the last two events planned in this area took place, involving the hospitality college in the province of Rimini and organising an event at the new MARR Centro Sud Academy, inviting some classes from the primary school where the new logistics hub is located, in Castelnuovo di Porto (RM). In-depth content has also been developed on the health aspects and nutritional characteristics of the main product categories sold, which will be made available on the MARR corporate website.

To date, no issues or incidents relating to human rights have been identified in connection with MARR's customers and/or end consumers during the reporting period.

The management of significant impacts on end consumers is carried out through the allocation of specific resources for product quality and safety control. In this regard, in terms of human resources, the Group has a dedicated team responsible for supervising processes and defining preventive measures to reduce risks related to food safety for consumers.

For further information on these actions, please refer to section MDR-A.

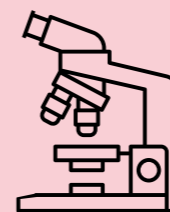


FOOD SAFETY MANAGEMENT SYSTEM

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



ANALYSIS OF THE PRODUCTS



More than **106,000** ANALYTICAL DETERMINATIONS

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

FACILITIES / PLANTS INSPECTIONS



137 HACCP AUDITS

carried out by qualified internal auditors

SPECIFIC TRAINING ON FOOD SAFETY

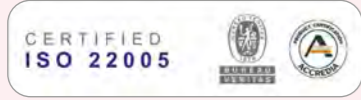


More than **2,000** IN-PERSON HOURS

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

TRACEABILITY SYSTEM

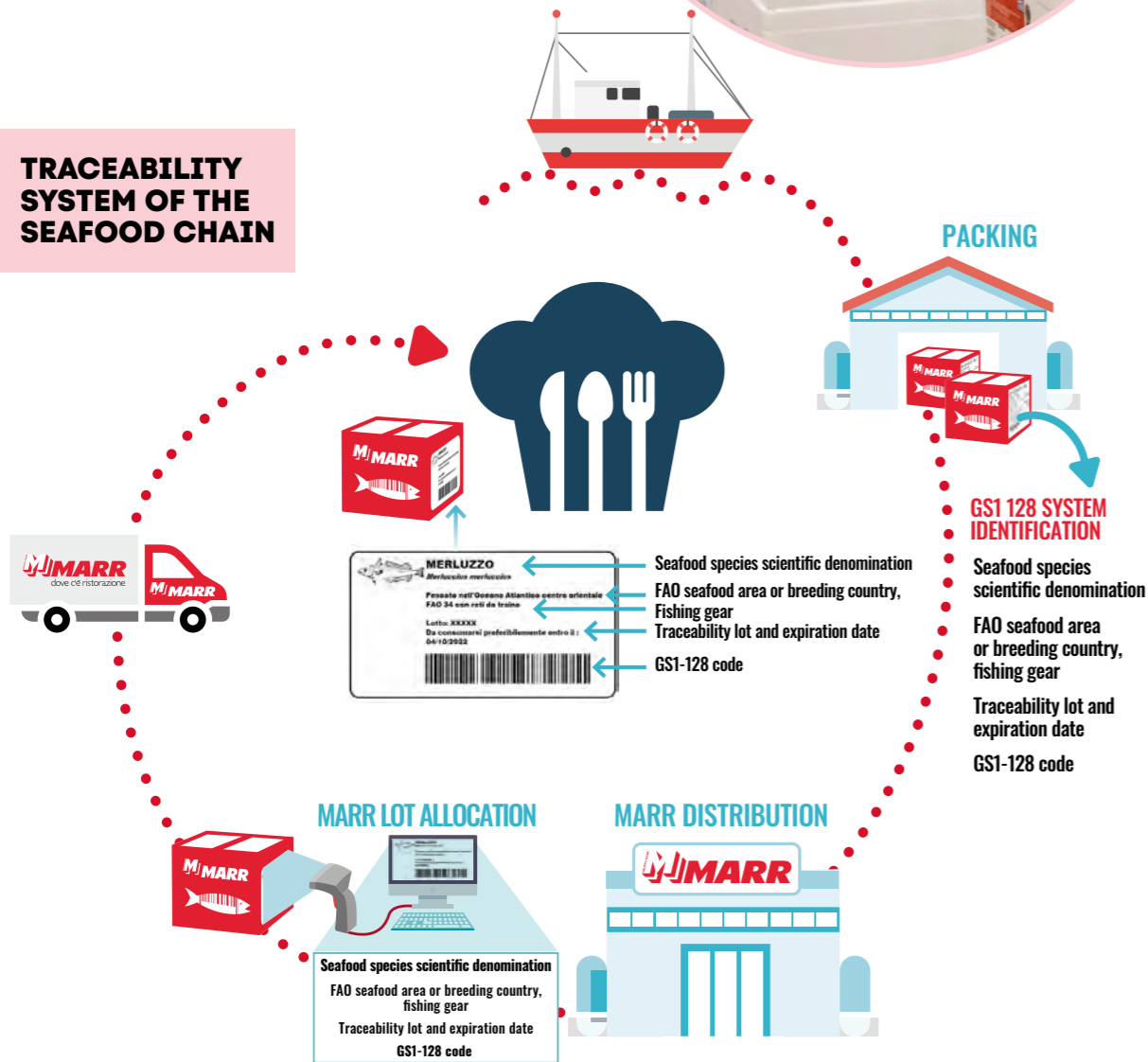
It is certified in compliance to ISO 22005 and it is based on the coding standard GS1 - 128



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



ESRS S4-5

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Topical ESRS	OBJECTIVE	Target	Baseline	Baseline value	Time horizon	Progress status
ESRS S4 Consumers and end-users	Ensuring food hygiene and safety for customers and consumers through analytical testing of products and self-checking inspections at production sites	No. of analytical tests >80,000/year ⁵⁵ No. of HACCP audits >130/year at Group sites	2020	Analytical tests: 60,486 HACCP audits: 74	Long Recurring target	Over 106,000 analytical tests carried out 137 HACCP audits carried out 100%
	Ensuring food hygiene and safety for customers and consumers by raising awareness and providing training for staff working in the facilities	Number of face-to-face training hours delivered on Food Safety > 500/year	2024	Number of face-to-face training hours delivered on food safety: over 1,000	Long Recurring target	Number of face-to-face training hours delivered on food safety: over 2,000 100%
	Ensuring food hygiene and safety for customers and consumers by raising awareness and providing training for delivery personnel	Training courses for delivery personnel organised in 100% of MARR S.p.A. facilities ⁵⁶	2024	0%	Medium	Courses organised in 32% of MARR S.p.A. facilities 32%

⁵⁵ Analytical determinations refer to the measurement/quantification of a specific parameter (chemical, microbiological, organoleptic or product-related) on a sample, carried out using a defined and standardised method and performed within the MARR laboratory or at accredited external laboratories.

⁵⁶ The subsidiaries Antonio Verrini S.r.l. and Cremonagel S.r.l. are excluded.

The setting of objectives and monitoring of performance in relation to the prevention of negative impacts on consumer health, as well as the enhancement of food safety, customer satisfaction and the management of customer-related risks, are currently managed internally. MARR has not directly involved customers and end consumers in the process of setting corporate objectives. However, the involvement of consumers and end-users in this process has been achieved indirectly through the various survey channels established by the Group to gauge customer needs and satisfaction levels. The objectives aim to ensure food hygiene and safety for customers and

consumers through analytical testing of products and self-checking inspections at production sites, as well as through activities designed to raise awareness and provide training for staff working at production sites and during delivery. Performance against these objectives is monitored periodically using specific indicators linked to product testing and the training provided.

For further information on the objectives set, please refer to the MDR-T section.



Delivery drivers' training to guarantee hygiene, food safety and quality of the service offered



dove c'è ristorazione



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.





ESRS G1 - BUSINESS CONDUCT

ESRS 2 – GOV-1

The role of the administrative, supervisory and management bodies


MARR has based its corporate governance system on operational transparency, on addressing the needs and requests of all stakeholders, and on ethical and responsible business conduct. The setting of objectives and the design of the Company's processes follow a governance approach that develops organically in accordance with various guidelines reflected in policies, procedures and regulations.

The shape of administration and control adopted is traditional and it is characterised by the presence of a management body, the Board of Directors, and a supervisory body, the Board of Statutory Auditors. The Board of Directors, vested with the broadest powers, is responsible for the ordinary and extraordinary management of the company, defining and implementing corporate strategies. Furthermore, to support it, with investigative, propositional and advisory functions, the Control and Risk Committee operates, whose members are part of the Board itself as indicated in *ESRS 2 – GOV-1*. The main mission of the administrative body is to pursue sustainable success, creating long-term value for shareholders, while respecting the interests of other stakeholders relevant to the company. To this end, it implements policies that are not only compliant with current regulations but also ethical and sustainability-oriented. In particular, with the aim of ensuring good conduct and increasing levels of transparency and efficiency in the governance system, MARR has, since 2005, adopted a **Code of Ethics** that defines the standards of

conduct and the principles of legality, transparency and fairness to be applied both in the Company's internal relations and externally. Furthermore, the company has adopted an Organisational Model pursuant to Legislative Decree No. 231/2001, which is periodically updated by the Board of Directors to bring it into line with new regulatory provisions. Similarly, the adoption of the Anti-Corruption Policy and any substantial amendments or additions fall exclusively within the remit of the Board of Directors, which thus ensures constant oversight of the company's alignment with ethical and transparency principles.

In parallel, the Board of Statutory Auditors plays a fundamental supervisory role. With regard to corporate conduct, it is responsible for monitoring compliance with the law and the company's articles of association, as well as the practical implementation of the corporate governance rules set out in the Report on Corporate Governance and Ownership Structure.

Both bodies possess in-depth expertise in corporate conduct, stemming both from their professional training and experience and from continuous updating on industry regulations and *best practices*. This expertise is reflected in their ability to effectively manage ethical risks, promoting transparency, legality and sustainability in business operations.

 <p>PRINCIPLES AND VALUES INSPIRING THE CODE OF ETHICS</p>	Rectitude	Respect of laws, regulations and Italian current legislations as well as other countries where the company operates
	Loyalty	Respect of contractual obligations and commitments and the so-called "given word"
	Reliability	Respect, protection and maximum client satisfaction
	Correctness	Avoid conducts that could result as disloyal to competitors
	Respect and safeguard of the person	Avoid any conduct that could result as discriminatory on the basis of ethnicity, language, sex, political opinions, religion and social condition of the person
	Impartiality	Full respect of the equal opportunity principle and maximum fairness and correctness in the hierarchical relations as well as among collaborators, which consider, as the sole evaluation criteria, the actual human and professional capabilities
	Protection of health and environment	Compliance with relevant regulations and adoption of specific policies to prevent any risk to the environment and human health
Confidentiality	Protection of news and information acquired in relation to both collaborators and third parties	



ESRS G1-1

Corporate culture and business conduct policies

The Company believes that reputation and integrity are fundamental values for its success, particularly in relation to its status as a listed company. The promotion of these values lies at the heart of the Company's corporate culture, as expressed in the Code of Ethics, which serves as the primary tool for guiding its activities and decisions and defines the ethical principles that underpin every aspect of the Company's relations with its internal and external stakeholders. In particular:

- **Customers:** The Company aims for success through the continuous improvement of the quality of its services and commercial terms, in full compliance with regulations, particularly health and safety regulations, to ensure the safety of food products and fair market competition.
- **Suppliers:** The selection of suppliers is based on criteria of quality, cost and reliability, with procedures characterised by fairness and impartiality, ensuring that choices are always in line with ethical and transparency principles.
- **Shareholders:** As a company listed on the Euronext STAR segment of Borsa Italiana, the Company is committed to respect the rights of shareholders and investors, providing them with clear, complete and comprehensive information to enable informed investment decisions.
- **Public institutions:** Relations with public institutions are managed in compliance with regulations and in a spirit of loyalty, fairness and transparency. Interactions are restricted to individuals delegated by management, and gifts or favours that could be interpreted as attempts to obtain unlawful advantages are not permitted.
- **Personnel:** The Company recognises that the well-being and professional development of its employees are essential to its success. For this reason, it is committed to foster a stimulating, inclusive and respectful working environment that encourages continuous training and the development of talent. Business objectives are pursued within a framework that promotes mutual respect and collaboration across all levels of the organisation.

The Code of Ethics also addresses key issues to ensure proper corporate conduct, including: the duties of employees, the operational tasks of the supervisory body, the functions of the Control and Risk Committee, the role of the Whistleblowing Office, the responsibilities of department managers, and the sanctions provided for in the event of breaches. In line with these principles, MARR recognises the importance of operating in accordance with the values of loyalty, impartiality, fairness and the protection of the individual. In this context, it has also adopted an Anti-Corruption Policy which sets out precise rules on prohibited conduct, methods for preventing and managing the risk of corruption, and the sanctions applicable in the event of a breach. This Policy, applied uniformly throughout the MARR Group, is based on national and international legislation, the Code of Ethics and the Organisation, Management and Control Model pursuant to Legislative Decree No. 231/01, with the aim to constantly increase awareness among all of those involved in recognising and preventing corruption and fraud. It is addressed to corporate bodies, employees, contractors, customers, suppliers and, more generally, to anyone who has dealings with the company, each according to their respective responsibilities. With regard to the activities carried out by MARR, as part of the 231 risk analysis, several areas have been identified in which the risk of corruption, both active and passive, is most significant. These include relations with the Public Administration, with customers, with suppliers and with collaborators. Furthermore, MARR has identified, among the corporate functions involved in activities at greater risk of corruption, the Administrative Department, the Local Credit Manager and the Local Branch Account Manager.

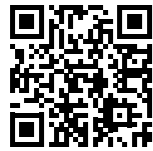
Each MARR unit has been informed of the adoption of the Anti-Corruption Policy and the procedures aimed at limiting the risk of corruption via notice on the noticeboard; new employees are also provided with specific information. The Anti-Corruption Policy, to ensure uniformity of intent and objectives, has also been adopted and applied by all companies within the MARR Group. On 24 February 2023, the Board of Directors updated the Company's Anti-Corruption Policy by including a reference to the new internal procedure, adopted pursuant to Law 166/2016, aimed at regulating the donation to non-profit organisations of food products that are no longer marketable but that still fit human consumption.

For further information on the Anti-Corruption Policy, please refer to MDR-P and G1-3.



In compliance with Legislative Decree 24/2023, in July 2023 the Group adopted a Whistleblowing Reporting System which allows all individuals with working or professional relationships with MARR and Group subsidiaries to report, including anonymously, acts or incidents that may constitute a breach of the Organisational Model under Legislative Decree 231/2001, the Code of Ethics, the Anti-Corruption Policy and, in general, internal breaches or irregularities in the company procedures adopted, as well as national or European laws or regulations.

At its meeting on 3 August 2023, the Board of Directors updated the Organisational Model pursuant to Legislative Decree 231/01, the Code of Ethics and the Anti-Corruption Policy in order to align the reporting procedures with the new Whistleblowing Reporting System. The channel guarantees full confidentiality regarding the identity of the Whistleblower, separating their personal data from the content of the report and using an encryption protocol to protect all confidential information. In this way, the Whistleblower can remain anonymous, and linking the report to their identity is only possible in the cases provided for by law, subject to authorisation. Furthermore, confidentiality is also ensured regarding the content of the report and related documentation at every stage of the process, preventing unauthorised access and ensuring that no person may consult or extract copies of the report without a valid legal reason. Reports are also exempt from the rights set out in Articles 15 to 22 of the GDPR, where the exercise of such rights could result in actual and concrete harm to the confidentiality of the Whistleblower's identity. Furthermore, the Whistleblowing Reporting System strictly prohibits any form of retaliation against the whistleblower and third parties connected to the whistleblower, including dismissal, disciplinary action, discrimination or unjustified changes of role. Finally, specific measures are in place to protect the rights of those reported as well, ensuring that the entire process takes place in a context of fairness and transparency.



For further information on measures to protect whistleblowers, please refer to the document “Whistleblowing Reporting Procedure”.

<https://marr.integrityline.com/>



Personnel training and information aimed at implementing 231 Model are managed by the Head of Human Resources in close collaboration with the Supervisory Body (SB). The training program includes various formats, such as an initial seminar and subsequent periodic updates, supplemented by occasional emails sent by the SB to keep staff informed. The training program places particular emphasis on the correctness of conduct regarding

ESRS G1-2

Management of relationships with suppliers

MARR recognises the **importance of transparent and responsible management of its relationships with suppliers**, aware that such relationships directly impact the supply chain; for this reason, the Group promotes the establishment of stable, long-term relationships and takes steps to ensure ever-improving monitoring of compliance with its principles throughout the entire supply chain.

Product suppliers forming part of MARR’s supply chain and service providers are selected, assessed and qualified according to the methods and criteria defined in specific Quality System procedures, in compliance with ISO 9001 requirements, and are directly involved in monitoring the quality and sustainability of their products. The **supply agreement** requires suppliers to comply with the provisions of MARR’s Code of Ethics so as to fully share the Group’s values. Furthermore, the Group’s suppliers are subject to verification procedures to ensure compliance with the safety and quality requirements set out in the “**Supplier Assessment and Qualification**” procedure, which includes, among other aspects, the verification of system and product certifications held, including the SA 8000 certification relating to Social Responsibility.

Purchased products are checked upon receipt of goods and during processing and/or storage at MARR’s distribution units and platforms. Checks upon receipt are carried out by specifically trained staff to perform such checks in accordance with instructions and control plans.

In addition to checks on purchased products, MARR reserves itself the right to verify, with or without prior notice, suppliers’ compliance with the Code of Conduct through its own personnel or organisations appointed by it. These checks may include the inspection of processes, supplier’s facilities and/or interviews with workers.

The **Code of Conduct** requires the Group’s suppliers to ensure that their activities are compatible with the protection of human rights, committing to provide their employees with working conditions that comply with applicable regulations, to protect workers’ rights and to promote a safe, healthy and productive working environment.

collection activities and the use of IT equipment. Furthermore, the dissemination of the Code of Ethics is ensured, both through direct distribution and by displaying it in the workplace and publishing it in a dedicated section of the company website. The “Whistleblowing policy” section also provides detailed information regarding the reporting channel, the relevant procedures and the conditions to make internal and external reports, in accordance with the provisions of Article 5, paragraph 1, letter e) of Legislative Decree 24/2023. In addition to these activities, MARR does not provide for further specific training sessions on corporate conduct nor has it adopted additional procedures to investigate any incidents relating to this area.

In addition to the procedures adopted to follow up on reports received via the Whistleblowing Reporting System, MARR commits to investigate any incident concerning corporate conduct promptly, independently and objectively.

They are also required to recognise, manage and minimise the environmental impact of their operations, complying with applicable laws and regulations and adhering to standards of business integrity, in order to foster a more transparent economy. In particular, food suppliers must ensure compliance with essential food quality and safety requirements, including, but not limited to, correct labelling, food safety and hygiene, high quality standards and the promotion of eco-sustainable products.

Should checks or inspections reveal that the Supplier has failed to comply with the Code, the Group will first attempt to engage in dialogue with the supplier to agree on the necessary corrective actions to ensure full compliance with the Code as soon as possible. Should no suitable agreement be reached, MARR may exercise its right to terminate the agreement with the supplier.

The **list of MARR Qualified Suppliers**, showing quality and service ratings, is updated periodically based on any non-conformities identified in supplies and customer reports. Should suppliers receive a less than fully positive assessment, MARR requires that measures and corrective actions be taken to remedy the identified shortcomings. If serious issues arise, immediate action is taken against the supplier (warnings, audit visits to production facilities, product sampling and analytical testing, up to and including the suspension of purchases), with the aim of resolving the issues identified and ensuring compliance with the specified requirements.

The Supply Agreement also contains a specific clause on sustainability practices; in particular, Article 12 of the Agreement requires the supplier commitment to:

- Define and periodically review a company policy on social responsibility and working conditions, and ensure that MARR representatives are welcomed at designated workplaces and permitted to verify compliance with the requirements and standards referred to in the Agreement;
- Respond to any requests from MARR regarding ESG practices, with particular reference to the sustainable development measures implemented within their supply chain.



MARR requires suppliers to make their environmental and social certifications available on the MARR catalogue. The MARR catalogue also features a ‘Sustainability Practices’ section where suppliers can include a link to their Sustainability Report or to any other activities undertaken with a view to reducing CO₂ emissions.

To facilitate and make communication with suppliers more transparent, MARR has created the **Supplier Portal**, a platform that allows suppliers to present their products and upload multimedia material such as technical data sheets, safety data sheets, labels, product photos, videos, recipes and much more.

There is also a section dedicated to the supplier’s profile, which can be supplemented with the company’s history and details of its sustainability practices. In a third section, suppliers are asked to upload any voluntary certifications. Following verification by Quality Control and the buyers (each specialising in a specific product category), this documentation is then published in the MARR catalogue and the myMARR app for customers to view.

Suppliers can rely on a simple and transparent digital procedure and a helpdesk available via chat, email and telephone.

In 2022, the supplier portal was enhanced with a new feature allowing new products to be proposed via specific documentation. This option has also been made available to all companies wishing to promote and propose their products to MARR. Through a dedicated access point, following a simple registration process, these suppliers—referred to as prospective suppliers—can complete the sections on Master Data, Certifications, Documents and Proposed Products, just like MARR suppliers. These proposals are then assessed by buyers to identify products of potential interest.

MARR thus has a single, extensive digital database including products proposed by both registered and unregistered suppliers. From a single section, MARR has a broad overview of the latest trends shaping the foodservice market, stays up to date with new product launches, knows the market players, can consult product material more easily, and can incorporate new products into its range more efficiently and quickly.

Animal welfare is another matter of fundamental importance in the selection, qualification and assessment of suppliers, in line with the growing awareness of this matter among customers and consumers. MARR is committed to ensure that the animal-derived products it offers are not only safe from a health and hygiene perspective and

traceable, but also come from production chains that adhere to principles of animal welfare. These principles form an integral part of the supply requirements and are included in the contracts entered into with suppliers. Although MARR does not directly manage animal supply chains, it requires suppliers to comply with current legislation and to promote the adoption of standards exceeding the minimum legal requirements. In particular, it requires the adoption of good farming practices that guarantee adequate housing, hygiene, feeding and health conditions, meeting the fundamental needs of animals in accordance with the “Five Freedoms” of the Brambell Report (1965) and the “Farm Animal Welfare” guidelines. To ensure compliance with these principles, MARR has implemented an **inspection program** that assesses adherence to the animal welfare standards agreed with suppliers, also drawing on the collaboration of international control and certification bodies. In this context, MARR has established a set of **animal welfare guidelines** to be applied throughout the supply chain, obtaining certification for the laying hen supply chain and the national **broiler chicken supply chain**.

In addition to the welfare of land animals, MARR is also actively committed to the protection of fish stocks globally, promoting ecologically and socially sustainable fishing practices. The company supports fishing activities that respect marine ecosystems, carried out in areas with responsible management of fish stocks, and use selective methods that do not harm the environment. These practices are in line with the FAO’s Code of Conduct for Responsible Fisheries. MARR is also committed, within the aquaculture sector, to selecting **seafood products from farming methods that meet strict sustainability and fish welfare criteria**. In particular, as part of the “Sustainable Seafood Supply Chain” monitoring programme, MARR has extended its verification activities to suppliers in the aquaculture sector, ensuring that specific criteria relating to animal welfare are met, including stocking density, water quality, feeding management practices and slaughter methods.

During 2025, MARR drafted and published an **Animal Welfare Policy** on its corporate website, setting out the standards adopted in this area with the aim of promoting responsible practices throughout the production chains and raising stakeholders’ awareness of the issue. Indeed, the implementation of the Policy involves the entire MARR value chain – from upstream supply chains and downstream customers to the company’s own operations.



Topical ESRS	Objective	Target	Baseline	Baseline value	Time horizon	Progress status
ESRS G1 Business conduct	Promotion of improved animal welfare conditions in the poultry supply chains (laying hens and broiler chickens)	At least 6 audits per year on compliance with the MARR guidelines for the animal welfare control system ⁵⁷	2019	Number of farms audited for animal welfare: 8	Long Recurring target	Number of farms audited for animal welfare: 16 100%
	Promotion of animal welfare conditions in the laying hen supply chain	Suspension of the sale of eggs and egg products from hens reared in cages and in combined systems	2020	Baseline value not applicable	Long ⁵⁸	0 %
		Launch of a new MARR-branded range of eggs and egg products from free-range farms	2025	Base value not applicable	Short	Planned launch of the product range

⁵⁷ The requirements subject to audit are set out in specific checklists, attached to the MARR Specifications, which include current European regulatory provisions, compliance with the "Five Freedoms" (listed in the Brambell Report, 1965) and additional animal welfare requirements.

⁵⁸ Due to exceptional circumstances, including health emergencies linked to avian influenza, together with a significant increase in demand for eggs and egg products, it has become necessary to adjust the timeframe of the target.

For further information on the actions and targets set in relation to animal welfare, see MDR-A and MDR-T.

ANIMAL WELFARE POLICY

Animal Welfare policy

PURPOSE
The present Policy defines the standards adopted by MARR regarding animal welfare, with the aim of both promoting responsible practices throughout the production chains and increasing stakeholders awareness on the topic.

SCOPE OF APPLICATION
This Policy applies to all supply chains of animal origin products, covering all animal species and geographic areas in which MARR operates.

COMMITMENTS AND OBJECTIVES
MARR recognizes animals as sentient beings and considers animal welfare as a set of adequate physical and behavioral conditions, in line with internationally recognized standards. Compliance with good farming practices includes proper housing, hygiene, management, feeding, and health care. Farms and management systems must meet animals needs in accordance with the principles of the "Five Freedoms" first set out in the 1965 Brambell Report and later reaffirmed by the "Farm Animal Welfare Council" in 1979.

THE FIVE FREEDOMS

- FIRST FREEDOM**: Freedom from hunger, thirst, and malnutrition by providing access with access to fresh water and a diet to maintain full health.
- SECOND FREEDOM**: Freedom to live an appropriate environment by providing shelter and a comfortable resting area.
- THIRD FREEDOM**: Freedom from pain, injury, and disease by preventing them or rapidly diagnosing and treating them.
- FOURTH FREEDOM**: Freedom to express natural species-specific behavior by providing appropriate proper facilities, and the company of animals of their own kind.
- FIFTH FREEDOM**: Freedom from fear and distress by ensuring handling and care that prevent mental suffering.

CONTROL SYSTEM FOR BROILER CHICKENS AND LAYING HENS

<https://www.marr.it/sustainability/animal-welfare>



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

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

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

In the context of managing supplier relationships, the Group does not currently have a formalised policy on payment terms, but recognises the crucial importance of this matter for the smooth running of the business and, specifically, for shared value's creation. Meeting payment deadlines is, in fact, considered a fundamental element in maintaining stable and trusting relationships with suppliers, particularly with SMEs, thereby avoiding any negative impacts caused by potential delays. The company pays particular attention to timely payments, aware that responsible management of cash flows is essential to ensuring the sustainability of commercial relationships and the smooth running of business operations.

For further details on the management of relationships with suppliers regarding their workforce, please refer to Chapter S2.



ESRS G1-3

Prevention and detection of corruption and bribery

MARR's **Anti-Corruption Policy** is the fundamental tool for preventing, detecting and managing risks associated with corruption and bribery. To ensure effective prevention, MARR is committed to disseminating the Policy at all levels of the organisation, providing a copy to new recruits, who are invited to read the document and sign a declaration of commitment to comply with the principles contained therein. Furthermore, the Policy is communicated to stakeholders through specific contractual clauses, so that they are aware of their obligations and the conduct expected of them. To ensure maximum visibility and transparency, the Policy is also published on the company website. Furthermore, the application of its provisions is constantly monitored by the Corporate and Legal Affairs Department, which is responsible for verifying compliance with current regulations and identifying any areas for improvement, with a view to continuously strengthening the company's anti-corruption approach. This commitment aims to ensure that all employees, collaborators and suppliers are fully aware of the rules to be followed, promoting a corporate culture focused on the prevention of corruption and compliance with applicable regulations. To identify cases of corruption, MARR utilises the Whistleblowing Reporting System, through which employees, contractors and third parties can report suspicious behaviour or breaches of the Policy anonymously. Reports are examined by the Whistleblowing Office, which launches a preliminary investigation to ascertain the facts reported. If the report is found to be substantiated, further investigations are

launched to verify the veracity of the allegations and determine the necessary corrective actions. Finally, to manage cases of corruption, MARR has adopted a sanctions system that provides for disciplinary measures in the event of breaches of the Policy. Sanctions may vary and are proportionate to the seriousness of the offence, ranging up to the termination of the employment contract or the termination of contracts with suppliers and contractors. Whenever it deems it appropriate, and in any event at least once a year, the Corporate and Legal Affairs Department reports to the Board of Directors on the activities carried out and on significant circumstances and facts or any urgent issues relating to the Policy that have emerged during the verification process. Finally, with the aim of raising awareness, educating and preparing MARR's employees, at all levels, to recognise and actively prevent potential instances of corruption, as well as to promote a culture of transparency and integrity, the Group provides training courses on the 231 Model, which also cover anti-corruption aspects. Furthermore, the Group has set the objective of providing training courses to all business functions with a high degree of involvement in activities at greater risk of corruption.

During the 2025 financial year, anti-corruption training was extended to the IT department, while the percentage of the aforementioned company departments that participated in anti-corruption training was 0%.

ESRS G1-4

Confirmed incidents of corruption and bribery

Confirmed cases of corruption and bribery (no.) and respective amounts of fines imposed (€)	2025	2024
Number of convictions handed down for breaches of laws against corruption and bribery	0	0
The total amount of fines imposed for breaches of laws against corruption and bribery	0,00	0,00

ESRS G1-6

Payment practices

Due to the variety of suppliers, payments are made on a case-by-case basis and according to specific agreements, which often differ even among suppliers of the same raw material. Given the complexity of the indicator, it was decided to calculate and report the information at the level of the Parent Company, which accounts for over 98% of the Group's total suppliers as at 31 December 2025. For the purposes of the calculation, supplier types were defined on the basis of the following product categories: "ultra-fresh, fresh, frozen and other temperature-controlled food products", "seafood products", "meat products", "fruit and vegetables", "services and miscellaneous materials".

In 2025, the Company made changes to the preparation and presentation of sustainability information relating to payment practices in order to improve the overall accuracy of the data. In particular, the updated methodology provides for a more detailed analysis of the types of payment to be considered for the purposes of the calculation.⁵⁹

The average payment period for supplier invoices in 2025 was 56 days (64 days in 2024). This payment period is calculated as the average number of days between the start date of the contractual

⁵⁹ In accordance with the 2025 methodology, to ensure comparability, the data relating to average payment days—60 days for all suppliers, 79 days for suppliers of "very fresh, fresh, frozen and other temperature-controlled food products", 64 days for suppliers of "seafood" products, 51 days for "meat" products, and 55 days for suppliers of "services and miscellaneous materials" in the Sustainability Report as at 31 December 2024, have been recalculated as follows: to 64 days for all suppliers, 77 days for suppliers of "very fresh, fresh, frozen and other temperature-controlled food products", 65 days for suppliers of "seafood", 44 days for "meat" products, and 49 days for suppliers of "services and miscellaneous materials".



payment terms for each invoice (issue date) and the actual payment date, weighted according to the total value of invoices in each product category. The calculation took into account suppliers of goods (Italy and abroad) and suppliers of services (Italy and abroad); regarding the former, it should be noted that the calculation does not include advance payments to non-EU suppliers, as commercial practice requires advance payments for the purchase of goods from fishing campaigns.

The most significant category, accounting for approximately 25% of total purchases, is that of "ultra-fresh, fresh, frozen and other temperature-controlled food products", with an average of approximately 78 days in 2025 (77 in 2024). Taking into account the specific terms agreed with each supplier, the MARR Group pays 23% of its food suppliers within these terms (compared to 22% in 2024).

As regards other relevant categories, purchases of "seafood", which account for approximately 15% of total purchases, were paid on average within approximately 61 days in 2025 (65 days in 2024). In this category, 16% of payments are made in line with the agreed terms.

The 'meat products' category, which accounts for around 29% of the total, has an average payment period of around 45 days (44 days in 2024), with 15% of payments made within the agreed terms (25% in 2024). For the category of "fruit and vegetable" suppliers, which accounts for 6% of total purchases, suppliers are paid on average within 59 days in 2025 (59 days in 2024). 9% of these suppliers were paid in line with the agreed terms (16% in 2024). Finally, the company pays suppliers of "services and miscellaneous materials", representing 24% of total purchases, within 42 days (49 in 2024) of receiving the invoice. 61% of these suppliers were paid in line with the specific agreed terms, compared to 31% in 2024.

The changes compared with the previous year, although limited, are attributable to the nature of the Group's business, which maintains commercial relationships with a wide range of suppliers, not always consistent over the years.

It should be noted that, as at the date of this document, there are no significant pending legal proceedings due to late payments.

ESRS 2 IRO-2

Disclosure requirements in ESRS covered by the undertaking's sustainability statement

TABLE OF CONTENTS OF THE SUSTAINABILITY STATEMENT

Below is an overview of the disclosure requirements contained in this Sustainability Statement.

ESRS Topic	ESRS Disclosure Requirement	Reference page
ESRS 2 - Basis for preparation	BP-1 General basis for preparation of the sustainability statements	18
	BP-2 Disclosures in relation to specific circumstances	19
ESRS 2 - Governance	GOV-1 The role of the administrative, management and supervisory bodies	20
	GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	23
	GOV-3 Integration of sustainability-related performance in incentive schemes	23
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ESRS 2 - Management of impacts risks and opportunities	IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities	48
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	E1-4 Targets related to climate change mitigation and adaptation	64
	E1-5 Energy consumption and mix	65
	E1-6 Gross Scopes 1, 2, 3 and total GHG emissions	66
E1-9 Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Disclosure subject to phase-in	
ESRS E3 - Water and marine resources	ESRS 2 IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities related to water and marine resources	48
	E3-1 Policies related to water and marine resources	69
	E3-2 Actions and resources related to water and marine resources	69
	E3-3 Targets related to water and marine resources	71
	E3-5 Anticipated financial effects from water and marine resources-related impacts, risks and opportunities	Disclosure subject to phase-in

ESRS E4 - Biodiversity and ecosystems	E4-1 Transition plan and consideration of biodiversity and ecosystems in strategy and business model	72
	ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	43
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ESRS E5 - Resource use and circular economy	E4-6 Anticipated financial effects from biodiversity and ecosystem-related impacts, risks and opportunities	Disclosure subject to phase-in
	ESRS 2 IRO-1 Description of processes to identify and assess material impacts, risks and opportunities related to resource use and circular economy	48
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ESRS S1 - Own workforce	E5-6 Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	Disclosure subject to phase-in
	ESRS 2 SBM-2 Interests and views of stakeholder	41
	ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	88
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ESRS S2 - Workers in the value chain	ESRS 2 SBM-2 Interests and views of stakeholder	41
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ESRS G1 - Business conduct	ESRS 2 GOV-1	The role of the administrative, supervisory and management bodies	20
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TABLE REFERRING TO OTHER EU LEGISLATIVE ACTS

The table below, as required by Appendix B of ESRS 2, is provided to facilitate the identification of information elements contained in this Sustainability Statement that originate from other EU legislative acts.

Disclosure requirement and related datapoint		Reference page
ESRS 2 GOV-1	Board's gender diversity, paragraph 21(d)	20
ESRS 2 GOV-1	Percentage of board members who are independent, paragraph 21(e)	20
ESRS 2 GOV-4	Statement on due diligence, paragraph 30	24
ESRS 2 SBM-1	Involvement in activities related to the fossil fuel sector, paragraph 40(d)(i)	Not applicable
ESRS 2 SBM-1	Involvement in activities related to chemical production, paragraph 40(d)(ii)	Not applicable
ESRS 2 SBM-1	Involvement in activities related to controversial weapons, paragraph 40(d)(iii)	Not applicable
ESRS 2 SBM-1	Involvement in activities related to cultivation and production of tobacco, paragraph 40(d)(iv)	Not applicable
ESRS E1-1	Transition plan to reach climate neutrality by 2050, paragraph 14	60
ESRS E1-1	Undertakings excluded from Paris-aligned Benchmarks, paragraph 16(g)	60
ESRS E1-4	Emission reduction targets, paragraph 34	64
ESRS E1-5	Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors), paragraph 38	65
ESRS E1-5	Energy consumption and mix, paragraph 37	65
ESRS E1-5	Energy intensity associated with activities in high climate impact sectors, paragraphs 40 to 43	65
ESRS E1-6	Gross Scope 1, 2, 3 and Total GHG emissions, paragraph 44	66
ESRS E1-6	Gross GHG emissions intensity, paragraphs 53 to 55	66
ESRS E1-7	GHG removals and carbon credits, paragraph 56	Not applicable
ESRS E1-9	Exposure of the benchmark portfolio to climate-related physical risks, paragraph 66	Disclosure subject to phase-in
ESRS E1-9	Disaggregation of monetary amounts by acute and chronic physical risk, paragraph 66(a) ESRS E1-9 Location of significant assets exposed to material physical risk, paragraph 66(c)	Disclosure subject to phase-in
ESRS E1-9	Breakdown of the carrying value of its real estate assets by energy-efficiency classes, paragraph 67(c)	Disclosure subject to phase-in

ESRS E1-9	Degree of exposure of the portfolio to climate-related opportunities, paragraph 69	Disclosure subject to phase-in
ESRS E3-1	Water and marine resources, paragraph 9	69
ESRS E3-1	Dedicated policy, paragraph 13	69
ESRS E3-1	Sustainable oceans and seas, paragraph 14	69
ESRS E3-4	Total water recycled and reused, paragraph 28(c)	Not applicable
ESRS E3-4	Total water consumption in m ³ per net revenue on own operations, paragraph 29	Not applicable
ESRS 2 IRO-1- E4	paragraph 16(a)(i)	Not applicable
ESRS 2 IRO-1- E4	paragraph 16(b)	48
ESRS 2 IRO-1- E4	paragraph 16(c)	Not applicable
ESRS E4-2	Sustainable land/agriculture practices or policies, paragraph 24(b)	Not applicable
ESRS E4-2	Sustainable oceans/seas practices or policies, paragraph 24(c)	Not applicable
ESRS E4-2	Policies to address deforestation, paragraph 24(d)	Not applicable
ESRS E5-5	Non-recycled waste, paragraph 37(d)	84
ESRS E5-5	Hazardous waste and radioactive waste, paragraph 39	84
ESRS 2 - SBM3 - S1	Forced labour risk, paragraph 14(f)	88
ESRS 2 - SBM3 - S1	Child labour risk, paragraph 14(g)	88
ESRS S1-1	Human rights policy commitments, paragraph 20	90
ESRS S1-1	Due diligence policies on issues addressed by the fundamental International Labour Organisation Conventions 1 to 8, paragraph 21	90
ESRS S1-1	Processes and measures for preventing human trafficking, paragraph 22	90
ESRS S1-1	Workplace accident prevention policy or management system, paragraph 23	90
ESRS S1-3	Grievance/complaints handling mechanisms, paragraph 32(c)	92
ESRS S1-14	Number of fatalities and number and rate of work-related accidents, paragraph 88(b) and (c)	99
ESRS S1-14	Number of days lost to injuries, accidents, fatalities or illnesses, paragraph 88(e)	99
ESRS S1-16	Unadjusted gender pay gap, paragraph 97(a)	100
ESRS S1-16	Excessive CEO pay ratio, paragraph 97(b)	100
ESRS S1-17	Incidents of discrimination, paragraph 103(a)	100
ESRS S1-17	Non-respect of UNGPs on Business and Human Rights and OECD , paragraph 104(a)	100
ESRS 2 SBM-3 - S2	Significant risk of child labour or forced labour in the supply chain, paragraph 11(b)	101
ESRS S2-1	Human rights policy commitments, paragraph 17	102
ESRS S2-1	Policies related to value chain workers, paragraph 18	102
ESRS S2-1	Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines , paragraph 19	102
ESRS S2-1	Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19	102
ESRS S2-4	ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain, paragraph 36	104
ESRS S4-1	Policies related to consumers and end-users, paragraph 16	Not applicable
ESRS S4-1	Non-respect of UNGPs on Business and Human Rights and OECD guidelines, paragraph 17	Not applicable
ESRS S4-4	Human rights issues and incidents, paragraph 35	108
ESRS G1-1	United Nations Convention against Corruption, paragraph 10(b)	Not applicable
ESRS G1-1	Protection of whistle-blowers, paragraph 10(d)	Not applicable
ESRS G1-4	Fines for violation of anti-corruption and anti-bribery laws, paragraph 24(a)	120
ESRS G1-4	Standards of anti- corruption and anti- bribery, paragraph 24(b)	120

POLICIES

MDR-P – POLICIES ADOPTED TO MANAGE MATERIAL SUSTAINABILITY MATTERS

Topical ESRS	Policy	Key content	Scope of the policy	Highest level of management responsible for this policy	How the policy is communicated
ESRS E1 - Climate change	MARR has not currently formalised any policies relating to climate change				
ESRS E3 - Water and marine resources	MARR has not currently formalised any policies regarding water and marine resources				
ESRS E4 - Biodiversity and ecosystems	Quality, Safety, Environment and Social Responsibility Policy	The Policy, in relation to the environmental section, aims to support MARR's ambition to make a concrete contribution to the creation of a model of sustainable and responsible development. To this end, the policy describes the measures adopted to promote pollution prevention and the conservation of available resources	The implementation of the Policy covers operations throughout the entire value chain	Chief Executive Officer	Disseminated internally via email and company noticeboards
ESRS E5 - Resource use and circular economy	Quality, Safety, Environment and Social Responsibility Policy	The Policy, in relation to the environmental section, aims to support MARR's ambition to make a concrete contribution to the creation of a sustainable and responsible development model. To this end, the policy describes the measures adopted to promote pollution prevention and the reduction of resource use	The implementation of the Policy covers operations throughout the entire value chain	Chief Executive Officer	Disseminated internally via email and company noticeboards
ESRS S1 - Own Workforce	Human Resources Management Policy	The policy aims to develop human resources through principles of merit, competence and respect for equal opportunities. MARR is committed to creating a respectful working environment, free from discrimination and harassment	All employees and collaborators of the MARR Group	Board of Directors	The Policy is published on the Group's website
	Quality, Safety, Environment and Social Responsibility Policy	The Policy, in relation to the social responsibility section, aims to value people as a fundamental resource for the Company's development. To this end, the Policy promotes compliance with the principles of Social Responsibility both within the organisation and throughout the supply chain, defining the commitments undertaken by MARR	All employees and collaborators of the MARR Group	Chief Executive Officer	Disseminated internally via email and company noticeboards
ESRS S2 - Workers in the value chain	MARR has not currently formalised any policies relating to workers in the value chain				
ESRS S4 - Consumers and end-users	Quality, Safety, Environment and Social Responsibility Policy	The Policy, in relation to the Quality and Safety sections, aims to ensure customer satisfaction by combining teamwork and smart working through process optimisation and innovation, promoting the continuous improvement of products and services. Furthermore, it aims to ensure compliance with quality, food safety and hygiene standards, with particular attention to cold chain management	All customers and end-users of the MARR Group	Chief Executive Officer	Disseminated internally via email and company noticeboards
ESRS G1 - Business Conduct	Anti-Corruption Policy	The Anti-Corruption Policy document sets out the general principles and rules of conduct to be followed in the performance of activities, prohibited behaviour, safeguards to mitigate the risk of corruption, and the relevant sanctions	The policy is addressed to corporate bodies, employees, collaborators, customers and suppliers, and in general to all those who, directly or indirectly, permanently or temporarily, establish dealings and relationships with the Company, each within the scope of their specific duties and responsibilities	Board of Directors	The policy is published on the Group's website
	Animal Welfare Policy	The Animal Welfare Policy sets out the standards adopted in relation to animal welfare, with the aim of promoting responsible practices throughout the production chain and to raise stakeholders' awareness on the issue	The implementation of the Animal Welfare Policy encompasses operations throughout the entire value chain, as it involves upstream supply chains as well as downstream customers, including the company's own operations	Chief Executive Officer	The policy is published on the Group's website

ACTIONS

MDR-A – ACTIONS AND RESOURCES IN RELATION TO MATERIAL SUSTAINABILITY MATTERS

It should be noted that, to date, the resources allocated to current and planned actions for the management of sustainability matters, including those related to climate change, do not exceed the materiality threshold set by the Group, which is 0.25% of turnover.

Topical ESRS	Action	Scope of actions (value chain)	Time horizon ⁵	Progress status
ESRS E1 - Climate change	Use of energy from renewable sources through the installation of photovoltaic panels	Own operations	Long	Current
	Purchase of electricity from the grid sourced from renewables through the purchase of guarantees of origin	Own operations	Medium*	Current
	Transition to low-environmental-impact vehicles involving transport operators	Own operations	Short	Current
	Definition and monitoring of logistics KPIs to improve transport efficiency	Own operations	Medium	Current
	Use of a proportion of HVO biofuel in certain suitable vehicles within the company fleet	Downstream	Medium*	Current
	Purchase of fuel using DKV cards that support climate protection projects	Own operations	Medium	Current
	Awareness campaigns for employees and collaborators of the MARR Group on issues relating to climate change, organised by MARR's Sustainability Editorial Teams	Own operations	Medium	Current
ESRS E3 - Water and marine resources	Purchase of seafood products with glazing percentages that are the minimum technically necessary to fulfil the protective function	Upstream	Long	Current
	Identification of environmental criteria to be used alongside economic and financial criteria in the supplier evaluation process	Upstream	Long*	Current
ESRS E4 - Biodiversity and ecosystems	Establishment of a disciplinary for the control of the "Sustainable Fishery Supply Chain", which promotes ecologically and socially sustainable fishing activities, intended for non-EU suppliers, selected on the basis of risk level, and for suppliers of private label products	Upstream	Long	Current
	Identification of environmental criteria to be used alongside economic and financial criteria in the supplier assessment process	Upstream	Long*	Current
ESRS E5- Resource use and circular economy⁶	Ensuring in the product range sustainable products and those from the Italian agri-food supply chain	Upstream - Own operations	Long	Current
	Ensuring in the range products made from sustainable and certified tropical raw materials, with a focus on private label products	Upstream - Own operations	Short	Current
	Promote recycled and recyclable packaging in private label products by including specific requirements in the supply specifications	Upstream	Long	Current
	Use of cardboard transport packaging marked with the "MARR for the environment" logo, made from 100% recycled material or FSC-certified	Own operations	Long	Current
	Ensuring customers have the option to choose 100% recyclable cardboard Fish Boxes as an alternative to expanded polystyrene boxes for seafood products	Own operations	Long	Current
	Project to recycle expanded polystyrene (EPS), the packaging material used at the Rimini logistics platform specialized on fresh seafood	Own Operations	Long	Current
	Gradual reduction in the use of paper in shipping documents through the adoption of digital solutions	Own operations	Medium	Current
ESRS S1 - Own workforce	Increased uptake of distance learning methods on the online MARR Academy platform	Own operations	Medium	Current
	Implementation of measures for worker safety and provision of specific training in this area	Own operations	Short	Current
	Creation of organisational conditions to accommodate any requests for part-time work following maternity leave and to facilitate the return from maternity leave	Own operations	Long	Current
ESRS S2 - Workers in the value chain	Identification of social and governance criteria to be used alongside economic and financial criteria in the supplier assessment process	Upstream	Long*	Current
	Maintenance of control systems to verify compliance with human rights and decent working conditions in the seafood and private label tomato derived products' supply chain	Upstream	Long	Current
ESRS S4 - Consumers and end-users	Planning and implementation of sampling plans for the analytical testing of products and self-checking inspections at the Group's facilities	Own operations	Long	Current
	Training and empowerment of personnel in the area of Food Safety to ensure the correct application of the procedures and to guarantee effective responses to customers and institutions	Own operations	Long	Current
	Training and information activities to promote healthy and balanced lifestyles, and the identification of products meeting specific nutritional requirements	Downstream	Short	Current
ESRS G1 - Business Conduct	Communication planning aimed at disseminating ethical principles and whistleblowing ⁷	Own operations	Medium	Current
	Maintenance of control systems to verify animal welfare practices across the various supply chains (aquaculture, laying hens, broiler chickens of Italian origin)	Upstream	Long	Current

⁵ Given that this is the second year of reporting, the Sustainability Team deemed it appropriate to reassess the time horizon for certain actions marked with an asterisk (*), so as to bring these actions more into line with the Group's current situation

⁶ Following the update to the double materiality assessment carried out during the current financial year, which resulted in the determination that theme S3 "Affected communities" was not material, the relevant actions have consequently been consolidated, for thematic consistency, within the topical ESRS "Resource use and circular economy"

⁷ Compared to the previous financial statements, the action relating to the topical ESRS "Business Conduct" has been reformulated, following consultation with the relevant department (Corporate, Legal and Insurance Affairs), and focused on the dissemination of the principles of the MARR Code of Ethics.

TARGETS

MDR-T – TRACKING EFFECTIVENESS OF POLICIES AND ACTIONS THROUGH TARGETS

Topical ESRS	Objective	Target	Scope of the objective (value chain)	Baseline	Baseline value	Time horizon ⁸	Progress status
ESRS E1 Climate change	Installation and activation of photovoltaic panels on newly constructed facilities	100% of newly built facilities	Own operations	2023	0% of newly built facilities	Long	67% of newly built facilities ⁹ : activation of the photovoltaic system installed at MARR Centro Sud facility in 2025
	Increase in the proportion of electricity purchased from the grid that comes from renewable sources via guarantees of origin certification	+20% year-on-year increase in electricity purchased from renewable sources compared to the previous year	Own operations	2024	0%	Medium	+20%
	Increase in the use of low-environmental-impact vehicles in the third-party fleet ¹⁰	+5% of low-environmental-impact vehicles in the third-party fleet compared to the previous year	Own operations	2024	0%	Short	+5% increase in low-environmental-impact vehicles in the third-party fleet
	Improvement in the logistics KPI kg/km ¹¹ for third-party vehicles	2% increase in the logistics KPI kg/km	Own operations	2024	0%	Medium	+0.32%
	Use of fuels that provide for forms of compensation	Purchase of 30,000 litres via DKV cards	Own operations	2023	6%	Medium	100%
ESRS E3 Water and marine resources	Maintaining high percentages of the ratio between the weight of the product net of glazing and the gross weight for seafood products ¹²	% of product weight sold net of glazing/gross weight > 80%	Upstream	2015	% of product weight sold net of glazing/gross weight: 78.5 %	Long Recurring target	% by weight of product sold net of glazing: 88.5%
	Optimisation of water use by promoting its recovery within the supply chain	MARR Supplier Code of Conduct disseminated through the signing of the supply agreement upon initial signing and renewal	Upstream	2023	0%	Long Recurring target	Supplier Code of Conduct included in 100% of supply agreements signed in 2025
ESRS E4 Biodiversity and ecosystems	Promoting a sustainable supply chain for seafood products	At least 10 audits per year at suppliers to verify compliance with human rights and decent working conditions in the fisheries supply chain, in accordance with the MARR's disciplinary for sustainable fishing	Upstream	2017	Number of audits carried out at suppliers regarding sustainable fishing/aquaculture: 8	Long Recurring target	Number of audits carried out at suppliers regarding sustainable fishing/aquaculture: 12
	Promotion of sustainable development in the fishery sector	MARR Supplier Code of Conduct disseminated through the signing of the supply agreement upon its initial signing and renewal	Upstream	2023	0%	Long Recurring target	Supplier Code of Conduct included in 100% of supply agreements signed in 2025

⁸ The year in which the target is expected to be achieved is determined by considering the baseline year and adding the number of years corresponding to the time horizon defined for each objective. For details regarding the definition of time horizons, please refer to BP-2.

⁹ In the current year, the progress of the objective takes into account all plants whose construction was planned for the base year 2023.

¹⁰ Vehicles powered by liquefied natural gas (LNG) or compressed natural gas (CNG), or electricity, homologated to Euro 6 for light vehicles or Euro VI for heavy vehicles, in accordance with European emissions legislation, which sets technical limits on regulated air pollutants at the exhaust. The subsidiary Cremonagel S.r.l. is excluded.

¹¹ The KPI value is determined by considering the total number of kilograms of products transported by road during the year between the Group's platforms and branches and to customers (using third-party vehicles) as a proportion of the total kilometers travelled by road vehicles for these routes.

¹² The KPI value is determined by considering the difference between the gross weight and net weight of all glazed fish products sold in the reference year. The products included in the calculation are those in the MARR range for the CAD (Home Delivery) and Cash & Carry channels, excluding re-invoicing and MARR products from the Emiliani Division.

¹³ Following the update of the double materiality assessment carried out during the current financial year, which resulted in the non-materiality of theme S3 "Affected communities", the related objectives and targets have consequently been merged, for thematic consistency, within the topical ESRS "Resource use and circular economy"

¹⁴ Products compliant with the minimum environmental criteria (CAM), as provided for by Ministerial Decree No. 65 of 10 March 2020 (PAN GPP – "Minimum environmental criteria for collective catering services and the supply of foodstuffs"). These include: organic products, PGI, PDO, TAP products, products from social farming, sustainable fishing and aquaculture (MSC, ASC, Friends of the Sea, Dolphin Safe, etc.), Fairtrade, RSPO-certified, Rainforest Alliance-certified, products of animal origin coming from supply chains that limit the use of antibiotics and promote higher animal welfare standards in farming. Non-food products certified by Ecolabel, FSC and compostable.

¹⁵ Products where the raw materials are of Italian origin or PDO, PGI or TAP products.

¹⁶ Reference to the following certifications: Fairtrade, Rainforest Alliance, RSPO (Roundtable on Sustainable Palm Oil).

¹⁷ In 2025, the Company made changes to the preparation and presentation of sustainability information relating to the baseline value of this target. The baseline value, which was 36% in the 2024 Sustainability Reporting, has been recalculated as 26%.

Topical ESRS	Objective	Target	Scope of the objective (value chain)	Baseline	Baseline value	Time horizon ⁸	Progress status
ESRS E5 Resource use and circular economy¹³	Range of sustainable ¹⁴ and local products ¹⁵	Maintenance of: > 2,500 local and sustainable products > 6,000 Made in Italy products in the MARR	Upstream	2020	Local and sustainable products >2,000 Made in Italy products >3,000	Long Recurring target	Over 3,000 local and sustainable products Over 7,000 Made in Italy products
		> 1,000 products in the "Della Nostra Terra" line	Upstream	Q	Products in the Della Nostra Terra line >1,000	Long Recurring target	Over 1,020 products in the "Della Nostra Terra" line
	Use of sustainable, certified palm oil, cocoa and coffee in the realization of private label products	100% of private label products	Upstream - Own operations	2021	0%	Short	Overall, 100% of private label products have been adapted
	Reduce the environmental impact of packaging by promoting low-impact packaging for private label products	100% of secondary packaging made of paper/cardboard consisting of 100% recycled material or certified FSC, PEFC or equivalent for private label products	Upstream	2020	> 50%	Long Recurring target	100 %
	Reduce the environmental impact of transport packaging by promoting low-impact alternatives	100% of transport packaging marked with the "MARR for the environment" logo is made entirely from recycled or FSC-certified material	Own operations	2020	100%	Long Recurring target	100 %
	Implementation of circular economy projects involving the recycling and reuse of packaging materials used at the Rimini logistics platform specialised on fresh seafood	Annual recovery of 10,000 kg of expanded polystyrene	Own operations	2021	0%	Long Recurring target	100 % 13,417 kg of expanded polystyrene recovered
	Significant amount of paper savings thanks to dematerialization	200 tonnes of paper saved in total	Own Operations	2024	26% ¹⁷ 51 tonnes of paper saved	Medium	84 % 169 tonnes of paper saved
ESRS S1- Own workforce	Professional training aimed at enhancing the work of employees and collaborators	Launch of at least 5 new training courses per year on the MARR Academy	Own operations	2022	Base value not applicable	Long Recurring target	17 new courses launched on MARR Academy in 2025
	Workplace safety for employees and collaborators	100% of sites equipped with defibrillators and training provided to designated staff responsible for using the defibrillator	Own operations	2021	14% of sites ¹⁸	Short	100% of sites
ESRS S2 - Workers in the value chain	Promoting sustainable supply chains	MARR Supplier Code of Conduct distributed upon signing the supply agreement at the time of signature and renewal	Upstream	2023	0%	Long Recurring target	Supplier Code of Conduct included in 100% of supply agreements signed in 2025
	Promote sustainable supply chains (private label tomato-derived products)	At least 10 audits per year at farms and/or processing facilities to verify compliance with the respect for human rights and decent working conditions in the tomato's private label supply chain	Upstream	2023	10 audits per year at farms and/or processing facilities	Long Recurring target	Number of audits carried out at farms and/or processing facilities regarding compliance with human rights and decent working conditions: 11
	Promoting sustainable supply chains (seafood)	At least 10 audits per year at suppliers to verify compliance with human rights and decent working conditions in the seafood supply chain, in accordance with MARR's sustainable fishing disciplinary	Upstream	2017	Number of audits carried out at suppliers regarding sustainable fishing/aquaculture: 8	Long Recurring target	Number of audits carried out at suppliers regarding sustainable fishing/aquaculture: 12
ESRS S4 - Consumers and end-users	Ensuring food hygiene and safety for customers and consumers through analytical testing of products and self-checking inspections at MARR branches	No. of analytical tests >80,000/year ¹⁹ Over 130 HACCP audits per year at Group branches	Own operations	2020	Analytical determinations: 60,486 HACCP audits: 74	Long Recurring target	Over 106,000 analytical tests carried out 137 HACCP audits carried out
	Ensuring food hygiene and safety for customers and consumers by raising awareness and providing training for staff working in the branches	Number of hours of face-to-face food safety training delivered > 500/year	Own operations	2024	Number of face-to-face training hours delivered on food safety: over 1,000	Long Recurring objective	Number of face-to-face training hours delivered on food safety: over 2,000
	To ensure food hygiene and safety for customers and consumers by increasing the awareness and training of delivery personnel	Training courses for delivery personnel organised in 100% of MARR S.p.A.'s branches ²⁰	Own operations	2024	0%	Medium	Courses organised in 32% of MARR S.p.A. branches
ESRS G1 - Business conduct	Promotion of improved animal welfare conditions in the poultry supply chains (laying hens and broiler chickens)	At least 6 audits per year at farms to verify compliance with MARR's animal welfare control system	Upstream	2019	Number of audits carried out at farms regarding animal welfare: 8	Long Recurring target	Number of animal welfare audits carried out at suppliers' farms: 16
	Promotion of improved animal welfare conditions in the laying hen supply chain	Suspension of the sale of eggs and egg products from hens reared in cages and in combined systems	Upstream - Own operations	2020	Baseline value not applicable	Long ²¹	0 %
		Launch of a new MARR-branded range of eggs and egg products from barn-raised hens	Upstream - Own operations	2025	Baseline value not applicable	Short	Planned launch of the product line

¹⁸ In 2025, the Company made changes to the preparation and presentation of sustainability information relating to the baseline value of this objective. The baseline value, which was 16% in the 2024 Sustainability Reporting, was recalculated as 14%.

¹⁹ Analytical determinations refer to the measurement/quantification of a specific parameter (chemical, microbiological, organoleptic or product-related) on a sample, carried out using a defined and standardised method and performed within the MARR laboratory or at accredited external laboratories.

²⁰ The subsidiaries Antonio Verrini S.r.l. and Cremonagel S.r.l. are excluded.

²¹ Due to exceptional circumstances, including health emergencies linked to avian influenza, together with a significant increase in demand for eggs and egg products, it became necessary to adjust the time horizon of the target

METRICS MDR-M - METRICS IN RELATION TO MATERIAL SUSTAINABILITY MATTERS

For each metric in this Sustainability Statement, the methodologies and significant assumptions adopted are described in the relevant sections.

SUSTAINABILITY REPORT 2025



MARR S.p.A.

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fully paid up divided into n. 66,525,120 ordinary shares.
Company subject to the management and coordination
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