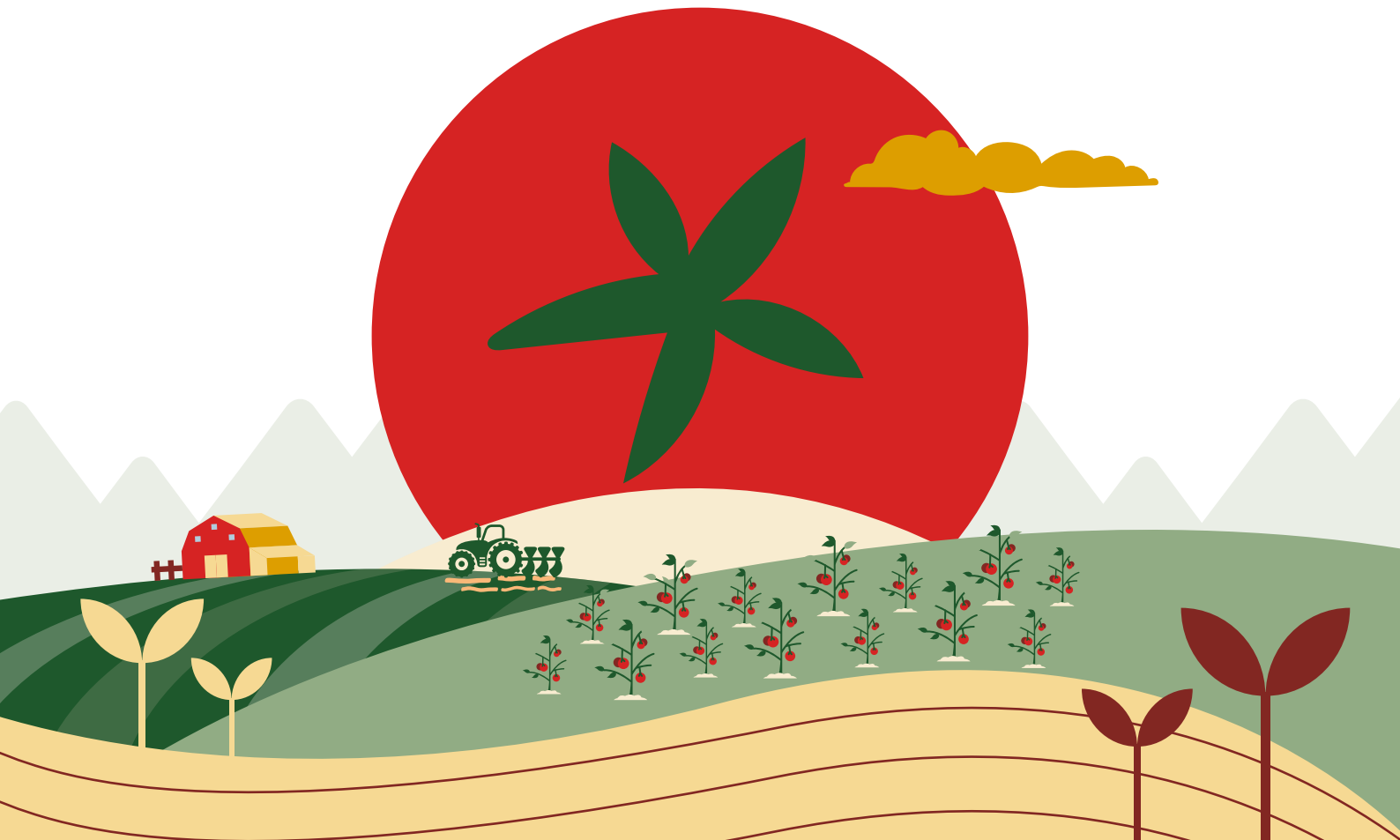




SUSTAINABILITY *Report*

2025





SUSTAINABILITY

Report

2025

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LETTER to stakeholders

Dear readers,

it is a pleasure to present our 2025 sustainability Report, which reflects our dedication to responsible and sustainable management and growth. This document **reflects our journey to embed sustainability across all our activities**, confirming **the focus we place on the environment, people and communities**.

In 2025, we completed the rollout of our **ESG Strategy** by incorporating the management of social topics. In this way, also thanks to the strengthening of our sustainability governance, we defined a plan able to oversee all ESG dimensions centrally. This model allows us to monitor the economic, environmental and social aspects of our activities across the board.

In 2025, we updated the Materiality Assessment again to identify and prioritize the topics most relevant to us for inclusion in this Report. The update was carried out in line with CSRD requirements, using the Double Materiality Assessment (DMA), which also considers the assessment of financial impacts linked to sustainability risks and opportunities.

We continued to **monitor our environmental impacts** by quantifying the Organization's carbon footprint in accordance with ISO 14064-1:2018 Standard and obtaining the certification of the analysis for the first time. We also continued Life Cycle Assessment studies on the main product categories, **biodiversity** projects at the Montechiarugolo site, energy and water efficiency measures at our plants, and various initiatives to **enhance processing waste**.

Our commitment to quality, innovation and the strengthening of the value chain remains a core priority.

Our **relationship with stakeholders** continues to be a fundamental pillar, as shown by the adoption of a system to measure the **sustainability performance of the supply chain**.

This is supported by development and enhancement initiatives across our supply chain and within the Company, reflecting our growth journey and aligning with our strategic objectives. Specifically, 2025 saw the launch of the new **Lion Jar** for sauces, the inauguration of the **Lions Store** logistics hub, and the opening of our new **sales office in Poland**.

At the same time, we continued to **support communities** through partnerships on solidarity projects, as well as the **people** who work at Mutti every day through various team-building, training and employee development initiatives.

From an operational perspective, the **2025 Season delivered remarkable results** and marked further progress versus the prior year. We managed and processed a record volume of tomatoes, thanks not only to favourable weather conditions, but also to the optimization of harvesting and processing activities, together with the process innovation initiatives implemented. We achieved this result through careful planning and effective coordination among the various departments involved, across both the Southern and Northern Italy supply chains.

We firmly renew our commitment to ongoing improvement and transparency in our sustainability practices.

Looking ahead, we intend to strengthen our dialogue with stakeholders further and seize every opportunity to improve our environmental performance and our contribution to social responsibility, while pursuing our strategic objectives.

I therefore invite you to read the Report and thank you for your continued support.

Francesco Mutti



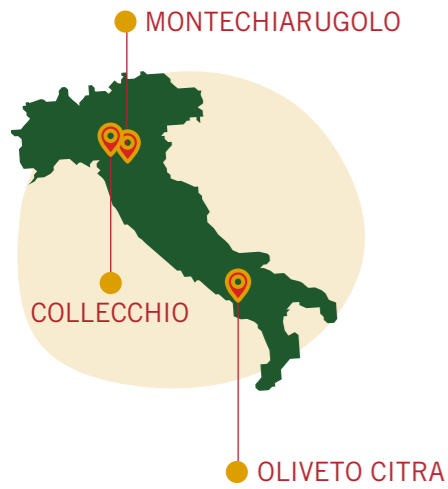
MUTTI'S *profile*



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1.1 THE COMPANY



Mutti S.p.A. (hereinafter also “the Company” or simply “Mutti”) is a Joint Stock Company and a leader in Italy and Europe in the **tomato products market**, with operations in **more than 100 countries worldwide**.

Mutti was founded in Basilicanova, near Parma, in 1899 by brothers Marcellino and Callisto Mutti, marking the start of **our 100% Italian tomato processing business**. In 2025, the Company processed 728,000 tons of tomatoes at its plants, including InstaFactory, and generated a turnover of **€ 777 million**, up 10.6% versus € 703 million in the prior year and more than double the level of 5 years ago.

These figures reflect our ongoing efforts from harvest through to consumers’ tables, ensuring the quality that has always set every one of our products apart.



The Mutti logo

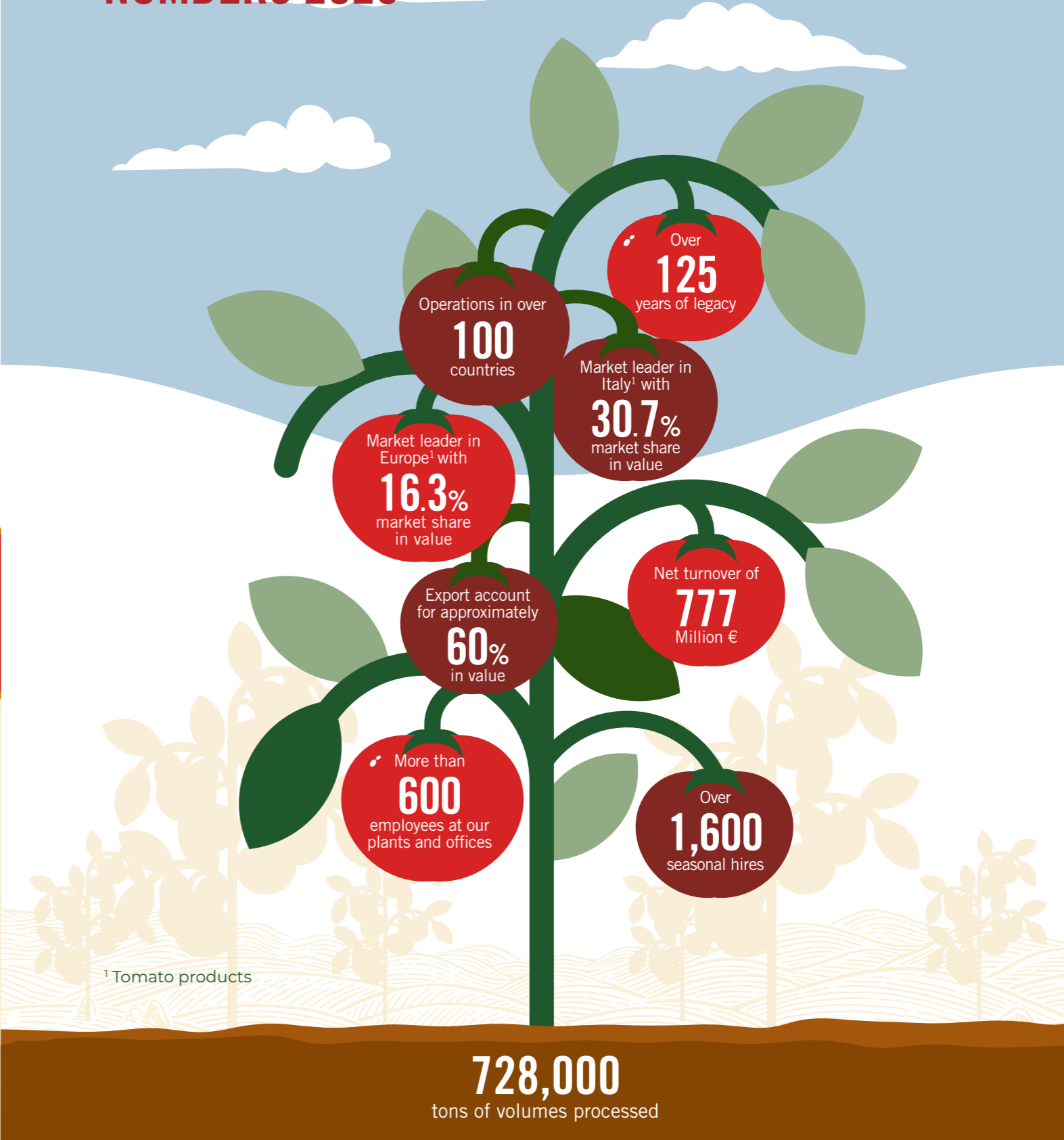
SOLO POMODORO. to highlight both our area of specialisation and our close connection with the raw material.

MUTTI, the Mutti family name, which stands out to confirm our pact with generations of quality-conscious consumers.

THE TWO LIONS standing face-to-face, guarding the **gold medal** we won in Rome in 1911, symbolising excellence.

PARMA, representative city of a far larger area synonymous with the finest Italian tomatoes.

Our NUMBERS 2025



1.2 OUR STORY

Our story **starts in Emilia-Romagna**, a region renowned for outstanding tomato growing.

For **over 125 years**, the Mutti family has been dedicated to processing Italian tomatoes, pursuing a bold and far-reaching business vision centred on transforming the tomato value chain, a cornerstone of Italian food culture.

Thanks to our **commitment, determination, innovative spirit, and a quality policy** that attends meticulously to every detail, we have built the Mutti of today.

1899

Brothers **Marcellino and Callisto Mutti** start processing tomatoes

1909

Ugo Mutti, Marcellino's son, proposes his father to set up a **small factory** to produce tomato paste

1911

The **"Two lions"** trademark is registered
Mutti receives the **gold medal at the Universal Exhibition** in Rome

1925

Palme d'Or at the Universal Expo in Paris



1951

The thimble-capped aluminium tube (**Tubetto del Ditale**) is created and the expansion in the province of Parma



1971

Mutti is the first to launch **"Finely Chopped Tomatoes"**, a product that is still an Italian and global leader today



1994

Gault&Millau names **Mutti's finely chopped tomatoes the best in Europe** and Francesco Mutti becomes the Company's CEO

2000

The **Pomodorigo d'Oro**, a prize we award to our best farmers every year, is established



2010

Partnership with WWF Italia on a project to study and analyse the impact that the tomato supply chain and processing have on energy and water consumption



2013

Mutti France is set up to develop the French market, and the **Fiordagosto project** for the production of typical southern Italian specialties is launched, peaking in the final acquisition of the plant in 2016

2017

Mutti USA Inc. opens and the **Collecchio** plant is acquired

2018

Mutti Nordics is set up

2019

Mutti Australia is set up

2020

introduction of **"Sul Campo"**, the first tomato purée made directly where the tomatoes are harvested thanks to InstaFactory, a mobile factory



2021

Mutti presents its **first environmental sustainability Report**. **Mutti Germany** is set up

2022

Mutti presents the short film **"Ugo: storia di una piccola grande idea"**



2023

Mutti's **Environmental Strategy** is approved

2024

The Environmental Strategy evolves into the **ESG Strategy** and the **first sustainability Report** is published, supplementing the environmental Reports published since 2021 with a CSR report. **The Quisimangia Company restaurant is inaugurated**. **Mutti UK** is set up



2025

Mutti Polska opens, the new **Lions Store** logistics hub is inaugurated and the **Lion Jar** is rolled out on the market



1.3

OUR GOVERNANCE AND SHAREHOLDERS

At Mutti we adopt a traditional governance system; the corporate bodies are the Shareholders' Meeting, the Board of Directors, the Board of Statutory Auditors, and the Supervisory Board, while the accounts are audited by an external audit firm.

- The **Shareholders' Meeting** is responsible for the most important decisions affecting the Company, including the appointment of the corporate bodies, approval of the Financial Statements, and amendments to the Bylaws.
- The highest governing body is the **Board of Directors**. The Shareholders' Meeting held on 17/04/2025 appointed the Board of Directors, which will remain in office until the date of approval of the Financial Statements at 31/12/2027. In accordance with the current provisions of the Bylaws, the Company's Governing Body consists of **6** members. Pursuant to the shareholders' agreements, directors were appointed according to the following allocation: 4 representatives designated by the controlling shareholder (Red Lions, the Mutti family holding Company) and 2 representatives designated by the minority shareholder (Verlinvest, a family-owned investment fund).

In appointing the members of the Board, the shareholders selected candidates with appropriate professional qualifications, seeking a suitably diverse BoD composition in terms of expertise, professional experience, and gender, to ensure the Board can contribute effectively to the Company.

In addition, Chief Executive Officer Francesco Mutti has held the position of President of Centromarca, the Italian Brand Industry Association, since 2018 (after the first three-year term, renewed in 2021 and 2024), to which approximately 200 of the most important industries operating in the FMCG sector belong.



At the date of preparation of this document, the Board of Directors is composed as follows

NAME	GENDER	POSITION	AGE GROUP	EXECUTIVE	INDEPENDENT	CURRENT TERM START DATE
Fontana Mauro	M	Chairman of the BoD	>50	Yes	Yes	17/04/2025
Mutti Francesco	M	Chief Executive Officer	>50	Yes	No	17/04/2025
Pfluger Andreas Urs	M	Director	>50	No	Yes	17/04/2025
Astolfi Lorenzo Vittorio Eugenio	M	Director	>50	No	Yes	17/04/2025
Mutti Costanza	F	Director	30-50	No	No	17/04/2025
Sallustio Simone	M	Director	30-50	No	No	17/04/2025



Accordingly, the Board of Directors ensures representation of the majority and minority shareholders, as well as the presence of independent directors.

The composition of the BoD shown in the table is that in place at the start date of the term of office, when two directors left office and a new member was appointed; the Board therefore decreased from 7 to 6 members.



To ensure adequate oversight of the management of specific topics, the Board of Directors also established an internal body called the “Executive Remuneration Committee”, composed of two members of the Board of Directors, whose sole task is to determine the variable portion of the CEO’s compensation.

The Board of Directors met five times during the reporting year.

The **share capital** is held 75.5% by Red Lions, the Mutti family’s holding Company, while, since 2016, the 24.5% minority stake has been held by Verlinvest, a family-owned investment fund.

- The **Board of Statutory Auditors** consists of 3 members and represents the supervisory body. In detail, its task is to oversee the activities of the directors and ensure that the Company’s management and administration are carried out in full compliance with the law and the bylaws.
- The **Supervisory Board**, under Legislative Decree 231/2001, is responsible for monitoring the effectiveness, compliance, and updating of the “Organisational, Management and Control Model”. It consists of 3 members and meets regularly throughout the year, reporting any issues or non-conformities. It prepares and submits an annual report to the BoD.

RESPONSIBLE GOVERNANCE

At Mutti, we recognise that sound and ethical governance is essential to generating long-term value. To support this, we have established a comprehensive **system of internal rules**, consisting of policies, procedures, and regulations, to ensure business processes are managed in an orderly and transparent manner, in line with corporate values.

The above regulatory system makes it possible to:

- **Assign** clear responsibilities and delegations across different organisational levels;
- **Ensure** effective information flows across departments;
- **Organise** corporate activities with a focus on operational efficiency and risk mitigation.

In line with the commitment to transparency, key ethical and strategic policy documents are publicly available on the Company website.

Operational and procedural documents are confidential to employees and, where appropriate, provide the basis for ongoing dialogue with third parties (authorities, business partners, suppliers), ensuring that stakeholder expectations are taken into account in business processes.

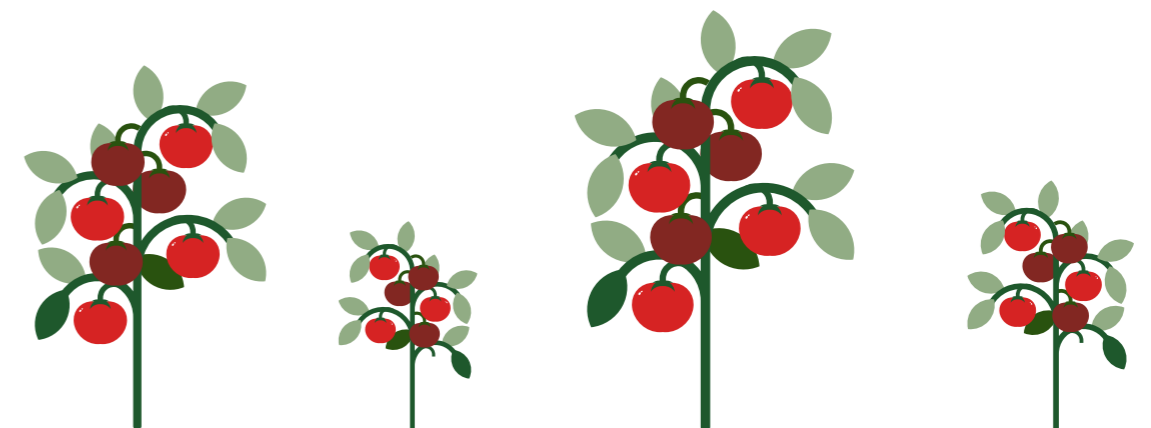
SUSTAINABILITY POLICIES AND PROCEDURES

Set out below are the main policies that reflect our commitment to responsible conduct in line with business principles and sustainability best practices; each document highlights the relevant commitments and referenced provisions.



DOCUMENT	COMPANY	COMMITMENTS	APPROVAL AND DIFFUSION	LEVEL OF COMMUNICATION
Organisational Management and Control Model 231	Mutti SpA and Fiordagosto srl	Confindustria Guidelines update June 2021, approved by the Ministry of Justice.	Approved by the BoD on 22 February 2024; circulated to corporate body members, management and employees	Published on the website for Mutti SpA and for Fiordagosto Srl
Code of Ethics	Mutti Group	It sets out the principles and core values that should guide all employees and partners; among other matters, it refers to compliance with the laws and regulations of the countries in which operations are conducted and respect for human dignity and human rights.		Published on the website
Code of Conduct	Mutti SpA and Fiordagosto srl	It supplements the Code of Ethics in relation to daily conduct and expressly refers to respect for human rights and OSH in accordance with the standards set out under SA8000 Certification. Mutti SpA's SA8000 Management System is inspired by compliance with the provisions of the ILO conventions . The SA8000 Management System documents also refer to additional United Nations provisions such as the International Covenant on Economic Rights , the United Nations Convention on the Elimination of all Forms of Racial Discrimination , on the Rights of the Child , on the elimination of all forms of discrimination against women .	Approved by the BoD in 2021; circulated to corporate body members, management and employees	Published on the website for Mutti SpA and for Fiordagosto Srl
Supplier Code of Conduct	Mutti SpA, with Group-wide scope	It complements supplier contracts, requiring suppliers to comply with the Law, with specific reference to administrative compliance, anti-money laundering, labour law, OSH, environmental matters, and human rights.	Approved by the BoD in 2023	Published on the website for Mutti SpA
Integrated Environment Safety and Social Responsibility Policy	Mutti SpA	It sets out the commitments to corporate social responsibility, summarised in 13 key points, in line with the provisions of the SA8000, ISO 14001, and ISO 45001 Management Systems.	Approved by the CEO; subject to specific training	Published on the website Mutti SpA

DOCUMENT	COMPANY	COMMITMENTS	APPROVAL AND DIFFUSION	LEVEL OF COMMUNICATION
DEIB Policy	Mutti SpA	The DEIB policy (an acronym for Diversity, Equity, Inclusion, and Belonging) sets out commitments to create and maintain a fair and respectful workplace that supports the personal growth of each individual.	Approved by the HR Director	Published on the website for Mutti SpA
Gender Equality Policy	Mutti SpA	The policy aims to foster a fair and inclusive environment in line with the Gender Equality Management System under UNI/PDR125:2022.	Approved by the CEO	Published on the website for Mutti SpA
Consolidated Act on Maternity and Paternity	Mutti SpA	The document aims to inform and guide parents on how to manage parental leave effectively.	Approved by the HR Director	Published on the website for Mutti SpA
Whistleblowing Procedure	Mutti SpA	It governs the reporting of violations or irregularities, ensuring protection of the reporter's confidentiality.	Approved by the BoD; circulated to all staff, management, corporate bodies, suppliers, and consultants	Published on the website for Mutti SpA
Green Policy	Mutti SpA	It requires compliance with EU regulations on decarbonisation objectives, the circular economy Action Plan.	Approved by the CEO in 2023, involves all plants	Internal communication



RESPONSIBILITIES

CLEAR ROLES AND OVERSIGHT

TRAINING

PERIODIC HR PLANS

SUPPLY CHAIN

SUPPLIER INVOLVEMENT

EMBEDDING COMMITMENTS INTO CORPORATE ACTIVITIES

The commitments set out in the above documents are embedded into the corporate processes; each document identifies:

- **Specific responsibilities:** each document identifies the corporate departments involved in the relevant process, including those with responsibility roles and those with monitoring and control roles. Processes relating to predicate offences are organically incorporated into Model 231/2001 governing organisation, management, and control;
- **Training:** we implement regular training plans to raise employee awareness of the content of the Code of Ethics and the procedures governing the various corporate processes; the various management systems adopt procedures to provide adequate training to the resources involved in the relevant processes, under the overall supervision of the HR Department;
- **Supply Chain:** corporate sustainability commitments are extended to suppliers through specific contractual clauses detailed in the supplier code of conduct.

PROCESSES TO REMEDY NEGATIVE IMPACTS

In line with international guidelines, we have adopted mechanisms to prevent, mitigate and, where necessary, remedy the negative impacts that the Company's activities could generate on:

- **Consumer/customer:** we have put in place a system of procedures governing certain key processes (e.g., fresh tomato procurement procedures, product identification and traceability, product withdrawal/recall from the market); these procedures establish appropriate and timely response measures to prevent, mitigate, or remedy any negative impacts that could affect the product and consumers;
- **People:** a reporting system (Whistleblowing), accessible to both employees and external parties, is in place for reporting conduct that breaches Company policies;
- **Environment:** reports are collected through active Company channels (website, e-mail, switchboard, toll-free number) and managed within the Environmental Management System.

Internal Audit, additionally, carries out regular monitoring of compliance with Company policies across the various departments, assigning the relevant corporate structures responsibility for defining remedial actions to address any critical issues that arise.

If reports are received through the whistleblowing channel concerning violations set out in our system of internal regulations, the Supervisory Board is required to analyse them and present them, where relevant, to the Board of Directors. Three reports were recorded during the reporting period, and they were resolved within the stipulated timeframe, with a response to the reporter.

There were no significant incidents of non-compliance with laws and regulations in 2025. Additionally, no cases of corruption or legal proceedings relating to anti-competitive behaviour, anti-trust, or monopolistic practices arose in 2025.

RISK MANAGEMENT SYSTEM

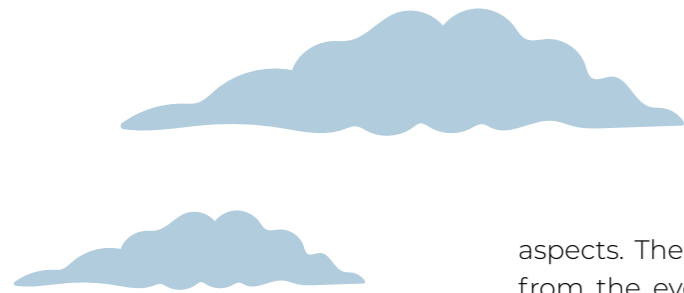
We have adopted a risk management model involving a comprehensive mapping of the potential risks to which the Company is exposed and an assessment of those risks in terms of likelihood of occurrence and possible economic, financial, and reputational impact.

Ownership of the risk assessment process lies with Internal Audit, which identifies and assesses risks through the involvement of individual directors and specialists in each area; this activity is reviewed annually.

All mitigation and containment measures adopted are considered in the risk assessment, and the identified risks are prioritised to define effective management plans. A summary of the assessment is submitted annually to the BoD.

In 2025, the corporate risk assessment was updated to incorporate the risks identified through the 2025 update of the Materiality Assessment, with the aim of ensuring a broader and more integrated view of risk management, including sustainability-related





aspects. The update identified additional risk profiles resulting from the evolving environment and the analysis of previously unidentified critical issues.

Specifically, in the area of sustainability, this includes risks related to supply chain management and business relationships, as well as the potential long-term decline in the availability of production resources due to external factors.

The prevention, management, and mitigation of potential conflicts of interest are governed by specific provisions in Company regulations. Specifically, the Code of Ethics sets out the rules and principles to be followed regarding conflicts of interest by all parties involved.

The adoption of Model 231 ensures the prevention and mitigation of the risk of conflicts of interest through specific protocols, processes, and reporting and control mechanisms. Operationally, the Board of Directors applies the provisions of the law and internal regulations, requiring Directors to report any conflict of interest situations promptly and to abstain from voting when necessary.

REMUNERATION POLICIES

As previously mentioned, a **Remuneration Committee**, consisting of two non-executive directors, has been established within the BoD to determine the variable portion of the CEO's compensation.

The variable pay policies for managers are based on an **MBO - Management by Objectives system**, namely the achievement of qualitative and quantitative objectives defined at the beginning of the year. The KPIs identified in the MBO system for certain roles, such as the Sustainability Manager, include qualitative and/or quantitative objectives related to sustainability topics.

Currently, the remuneration procedure has not yet been formalised; however, work is ongoing with the aim of implementing it in the coming years.

1.3.1 SUSTAINABILITY GOVERNANCE

In light of the growing importance of sustainability topics on a global scale, we have established an integrated governance model designed to oversee the economic, environmental, and social aspects of our operations on a cross-functional basis.

Our **sustainability governance** is structured to give these topics appropriate strategic weight at corporate level, ensuring the continuous translation of strategic direction into an effective implementation and development model. The governance model, initially focused on environmental management and subsequently extended to social and governance aspects, supports the achievement of strategic objectives, adequate risk control, and a high level of stakeholder engagement.

The Chairman of the Board of Directors is not an executive of the organisation.

The Chairman of the BoD has been assigned the role of **Chief of Sustainability (ESG)**, with responsibility for approving the objectives and actions proposed by the ESG Team and ensuring that sustainability commitments are aligned with the organisation's strategic direction and context.

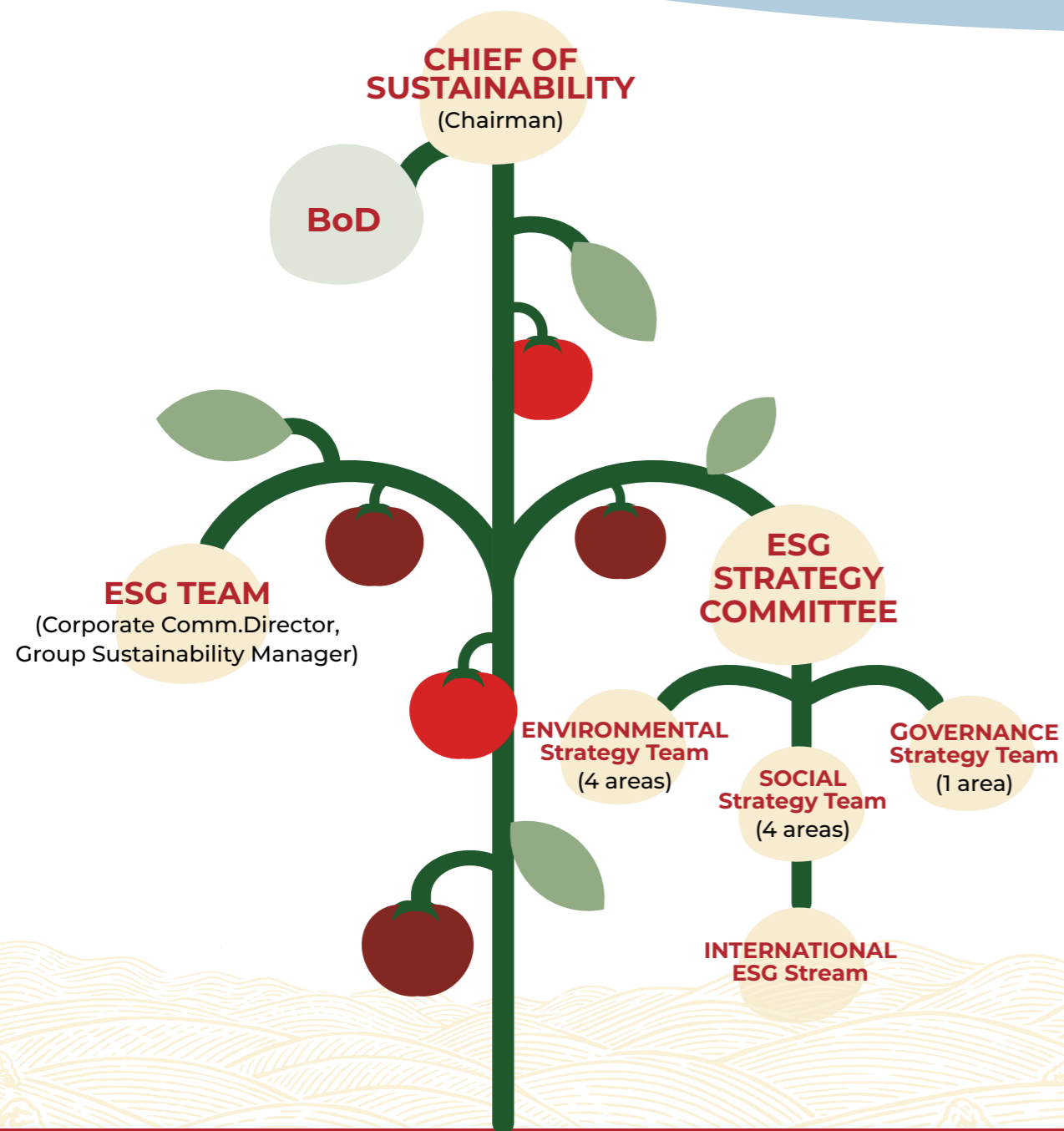
Additionally, the Chairman oversees and coordinates the activities of the ESG Strategy Committee, which meets three times a year, assessing the progress of the strategy to be submitted to the BoD every six months and reviewing the outcomes and trends of analyses and initiatives.

Responsibility for overseeing and approving the Company's strategies and objectives, including with regard to sustainability and reporting in this Report, lies with the Board of Directors, as does responsibility for managing the Company's impacts on the environment and society. Operationally, the BoD exercises its functions by:

- receiving regular updates from the Chairman and/or management on the progress of ESG initiatives and strategy, as well as on key analyses, such as the outcome of the Materiality Assessment;
- agreeing the contents of the sustainability Report, approved by the CEO, at the proposal of the Chairman.



The **ESG Team**, composed of the Corporate Communication Director and the Group Sustainability Manager, is responsible for supporting the Chief of ESG in setting out the strategy and regularly updating the presentation on the implementation of the sustainability strategy. It is also responsible for ongoing monitoring of the progress of the sustainability strategy and the reporting of the sustainability Report.



The **ESG Strategy Committee**, composed of all Directors reporting to the CEO and the Group Sustainability Manager, is responsible for proposing actions and initiatives for strategy development and coordinating the implementation of the necessary activities through the ESG Strategy Teams, whose members are appointed by the CEO.

Aware of the important role we believe we can play in addressing major sustainability challenges, with climate change among the most significant, we have included in our Bylaws a progressive commitment to a net zero economy.

1.4

OUR OPERATIONS IN ITALY AND WORLDWIDE



Headquarters

MONTECHIARUGOLO
Mutti S.p.A.

Production

MONTECHIARUGOLO
Mutti S.p.A.

COLLECCHIO
Mutti S.p.A.

OLIVETO CITRA
Fiordagosto s.r.l.

Our historic headquarters are located in **Montechiarugolo**, in the province of Parma, where the Fratelli Mutti farm was founded and began processing tomatoes in 1899.

Our Company then expanded over time also through two major **acquisitions**:

- **Fiordagosto**, acquired in 2016, which has a plant in **Oliveto Citra (SA)** specialising in the production of typical southern Italian varieties, such as the plum tomato for peeled tomatoes and the cherry tomato;
- **CO.PAD.OR.**, acquired in 2017 and absorbed in Mutti S.p.A., whose plant in **Collecchio (PR)** has a production capacity of over 300,000 tons/year.

In addition to the three production plants, we also operate two logistics hubs, the **Red Store** and the **Lions Store**, which serve as the main hubs of our distribution network and the central nodes for supplying products to major markets in Europe and overseas.

The **Red Store**, the first and historic hub, covers an area of 40,000 m².

The **Lions Store**, set up in **2025**, is the new logistics hub, larger than the previous and also located near our headquarters.

Since 2013, we have pursued our international expansion: our **sales offices** are located in **France, United States, Sweden** - for coverage of the Nordic market - **Australia, Germany and Great Britain**, opened in 2024, and lastly **Poland**, the most recently established sales office, opened in 2025.

Branches in the world

3 CONTINENTS

7 COMMERCIAL PLANTS



AMERICA

MUTTI USA ●

EUROPE

- MUTTI UK ●
- MUTTI FRANCE ●
- MUTTI DEUTSCHLAND ●
- MUTTI POLSKA ●
- MUTTI NORDICS ●

OCEANIA

● MUTTI AUSTRALIA

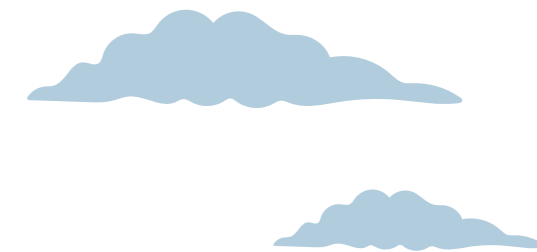


Lions Store *our new logistics hub*

In 2025, we took a major step forward in **logistics** management with the opening of the **Lions Store**, a large hub located near Parma.

The new facility, positioned close to the motorway network, makes it possible to optimise distribution activities, contributing to a significant reduction in kilometres travelled and movements handled. The Lions Store extends over **50,000 m² of covered space**, with a total area of **100,000 m²**. It was designed according to advanced efficiency criteria, with a focus on optimising energy consumption.

1.5 OUR PRODUCTS



We process only **high-quality tomatoes**, purchased from farmers who comply with the principles of integrated production; we also require compliance with the principles of the Mutti Agricultural Production Specifications. All these principles include respect for the environment, protection of soil characteristics, and respect for workers.

Further evidence of the attention devoted to the Quality and Food Safety of our products is provided by the absence, during the reporting year, of any incidents of non-compliance with regulations resulting in penalties or of any incidents of non-compliance with voluntary codes. Only one incident of non-compliance arose, relating to the United States, concerning a formal but not substantive aspect of nutrition labelling, which was promptly addressed.

We process **only Italian tomatoes** and believe that safeguarding Made in Italy is an essential element. To support this, in 2012 we funded research at the University of Piacenza to identify a methodology able to determine the geographical origin of tomatoes.

In continuation of this research and as its technical and scientific update, in 2025 we continued the project launched in the prior year, in collaboration with SGS, to map tomato samples from different Italian and foreign regions through isotopic analysis.

The aim of this activity is to build, by progressively enriching the map with new samples also from non-Italian geographical areas, a tool able to identify geographical origin scientifically.

Starting from a single raw material, the tomato, we combine deep specialisation with a natural capacity for innovation, broadening our product offering over the years.





GEOGRAPHICAL ORIGIN *of the tomato*

In 2012 we funded research to identify the **geographical origin of tomatoes**, using a methodology able to detect the specific isotopes in each soil and determine the origin of agricultural produce.

The research presented to the Senate of the Republic of Italy, was conducted by the Faculty of Agriculture at the University of Piacenza and the Laboratory of Isotope Mass Spectrometry in Verbania and showed that all tomatoes tested had a specific isotope ratio value according to origin, thereby making it possible to distinguish their geographical origin.

We are innovators by tradition.

In 2025 the research activity continued in order to improve the mapping tool.

The Indispensables



**FINELY CHOPPED
TOMATOES**



**PEELED
TOMATOES**



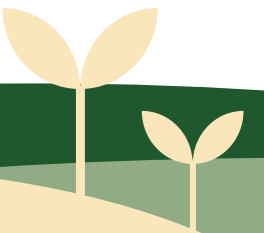
**CHOPPED DATTERINO
TOMATOES**



**TOMATO
PURÉE**



**DOUBLE AND TRIPLE
TOMATO PASTE**



Over time the range **has expanded to include many other products**, including sauces, pasta sauces, pestos and fresh soups.

MUTTI'S COMMITMENT

 *to sustainability*



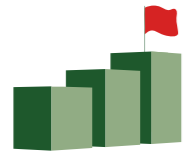
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2.1

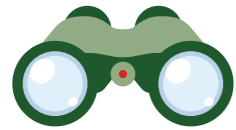
VALUES

PURPOSE



FROM THE LAND TO EVERY DETAIL, WE PASSIONATELY AND CAREFULLY CULTIVATE A VALUE THAT LASTS OVER TIME

VISION



BECOMING THE PREFERRED PREMIUM TOMATO BRAND OF CONSUMERS ALL OVER THE WORLD

MISSION



ENHANCING A FRUIT SYMBOL OF ITALY: THE TOMATO

The Mutti family has led the Company for over 125 years, guided by values such as **fairness, transparency and responsibility**.

The values on which we built and defined our Vision, our Mission and our Purpose.

In an increasingly fast-paced world, it is easy to lose sight of what truly matters. Decisions are made quickly, solutions must reach the target immediately, and results are expected instantly. In this relentless drive for immediate results, we risk losing sight of what truly matters: for us, true value lies in continuing to make a difference over time.

At Mutti, we firmly believe in the value of what often goes unnoticed. That is why we focus on the details that truly make a difference: the soil, the tomatoes, and the everyday actions that, day after day, build something lasting.

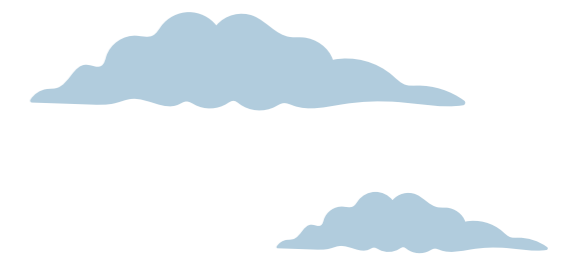
We craft each of our products with care. We do not pursue short-term results; instead, we take a long-term view: to leave something meaningful, a legacy that creates value for everyone. Our passion extends beyond tomatoes. We believe the right ingredients - flavour, quality, respect - create not only good food, but also genuine moments of connection, care and sharing.

We carry on the values of the tradition, but we have always combined them with innovation.

In our own small way, we work every day to create lasting value.

To achieve these ambitions, we pursue a comprehensive strategy that addresses several drivers of growth and improvement:

- **BRAND AND COMMUNICATION:** we give a voice to the simplicity of the most authentic tomato, from field to table, and strengthen the brand's value beyond Italy's borders to raise awareness of our identity.
- **QUALITY:** one of our main goals is to offer our consumers the best possible products, while continuously working to further enhance our quality and production standards.
- **INNOVATION:** we have a long-standing tradition of innovation; we believe that process and product innovation are essential to achieving our Quality and sustainability goals and are therefore central to how we do business.
- **SUSTAINABILITY AND ETHICS:** we have strong ties to the local context and to nature, so we believe that protecting the environment, supporting communities, and caring for people are essential commitments that we pursue without compromise.
- **PEOPLE:** our success stems from the work, energy and enthusiasm of the Mutti People. That is why we invest in their training and oppose all forms of discrimination.
- **INTERNATIONALIZATION:** our ambition is to replicate internationally what we have built in Italy. We therefore invest to strengthen our presence abroad and expand into new markets, leveraging the core values of Italian quality, taste and tradition.



2.2

OUR SUSTAINABILITY STRATEGY

Sustainability is an integral part of our broader corporate strategy, which reflects, embeds and strengthens the core values that underpin our identity and the way we do business. This approach is grounded in respect for the environment and people, and in a strong sense of responsibility towards nature and our communities where we operate.

Throughout our history, we have always taken a sustainability-oriented approach. In recent years, we have taken this further by defining the **ESG Strategy** as our sustainability strategy.

We developed the **ESG Strategy** through a phased process.

First, we defined a clear, formalised, Company-wide environmental strategy that we shared across the organisation. Against this backdrop, we approved the **Environmental Strategy** in 2023 as the framework for managing the **environmental impacts** generated by our activities.

Then, starting in 2024, we took our strategic evolution a step further by also organically integrating **social topics** into our sustainability strategy and defining the **Social Strategy**.

At the same time, we strengthened our **corporate governance** model: we expanded the Committee's responsibilities to cover social topics and established working groups dedicated to developing and coordinating initiatives and projects in this area, increasing the involvement of the various corporate departments.

In 2025, we completed the **ESG Strategy** integration process, expanding the Company's strategy from a predominantly environmental focus to a broader approach covering all ESG areas.

To determine the topics to highlight in this Report, we carried out a **Materiality Assessment** for the first time in 2023.

The analysis identifies the priority impacts generated by the Company's activities on the main sustainability aspects, based on the views of our stakeholders and Top Management.

This process was first updated in 2024 and then again in 2025 to reflect any new needs and expectations. Specifically, given the evolving regulatory environment, in 2025 we reaffirmed our commitment to preliminary analysis of the new European Sustainability Reporting Standards (ESRS) under EU Corporate Sustainability Reporting Directive (CSRD) 2022/2464, adopted by the European Parliament on 10 November 2022 and published in the Official Journal on 16 December 2022.

In light of the publication of the Omnibus Package, which aims to streamline and simplify sustainability reporting requirements for EU companies and harmonise existing regulatory frameworks, we will continue to monitor regulatory developments so that we can adjust our reporting in a timely manner.

2023

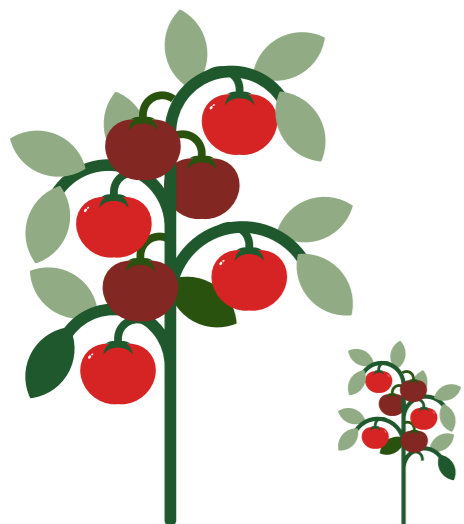
ENVIRONMENTAL STRATEGY DEFINITION

2024

SOCIAL STRATEGY INTEGRATION OF SOCIAL ISSUES

2025

ESG STRATEGY COMPLETED ESG INTEGRATION

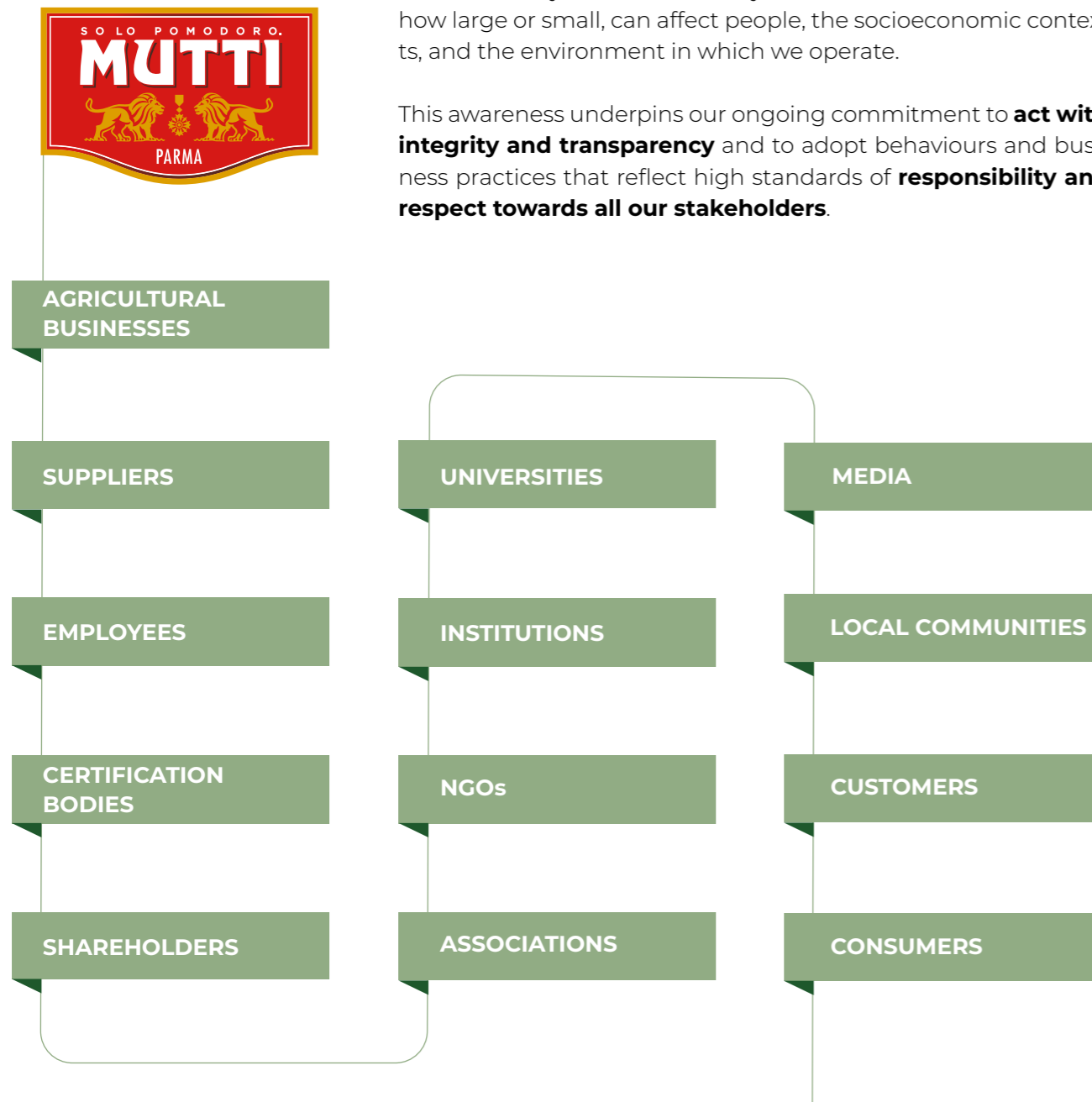


2.2.1 STAKEHOLDER RELATIONS

Our results and successes result from a system of relationships, built **carefully and responsibly**, with all the actors we interact with continuously in carrying out our activities.

We are keenly aware that every decision we make, no matter how large or small, can affect people, the socioeconomic contexts, and the environment in which we operate.

This awareness underpins our ongoing commitment to **act with integrity and transparency** and to adopt behaviours and business practices that reflect high standards of **responsibility and respect towards all our stakeholders**.



WHO OUR STAKEHOLDERS ARE

STAKEHOLDER CATEGORY	ENGAGEMENT METHODS
Consumers	Website
	Social Networks
	Ongoing dialogue through customer service channels
Customers	Plant visits ("Imprese Aperte")
	Ongoing dialogue with business contacts and development of partnership projects
Employees	Company visits during the Tomato Season
	Regular climate survey
	Reporting channels made available under the 231 Model (e.g., whistleblowing)
	Internal communication channels (Intranet, screens, newsletters)
Agricultural businesses	ERG "We Mutti"
	Meetings with the CEO
	Initiatives with farmers designed to reward agricultural practices through cash incentives to be reinvested in activities (Mutti's Pomodorino d'Oro)
	Sharing best agricultural practices (e.g., Production Specifications, adoption of the Tomato.net platform)
Local communities	Farmer engagement in environmental data collection activities
	Outreach activities on specific topics
	Active participation in local associations (e.g., Consorzio Forestale Kilometroverdeparma, Associazione Next, Banco Alimentare Onlus, Emporio Solidale Parma)
	Support for environmental and social projects (e.g., Food Farm)
	Collaboration with Le Village to support start-ups

STAKEHOLDER CATEGORY	ENGAGEMENT METHODS
Shareholders	BoD
	Regular business strategy meetings
Suppliers	Initiatives to share short-, medium- and long-term purchasing strategies with suppliers
	Sustainability performance assessment through an ESG assessment platform
	Assessment and sharing supply performance through audits and KPIs agreed between the parties
NGOs	Participation in initiatives and collaboration with WWF Italia
Associations/Companies/Initiatives engaged in environmental or circular economy activities	CO2alizione, SUSDEF, Nature Positive Network, TOO GOOD TO GO.
Institutions	Collaboration with municipalities or public agencies to support local initiatives
Certification bodies	Certifications such as ISO 14001, ISO 45001, SA 8000, and ISO 22005
Trade associations	Centromarca, Unionfood, Anicav
Universities and Public Research Institutions/ Private bodies	University of Parma
	SSICA - Experimental Station for the Food Preservation Industry
	AGRIFOOD National Technology Cluster - CLAN
	Participation in Career Days and Job Days
	Partnerships for thesis projects and internships for undergraduate students
	Collaboration on R&D projects
	Participation in Steering Committees
	Participation in Specialist Courses
Media	Corporate testimonials
	Press releases
	Website
	Interviews and contacts

HOW WE IDENTIFIED THEM

Stakeholders were identified during a dedicated meeting with the ESG Committee, which comprises the directors of the various corporate departments and meets regularly convened by the Chairman, to discuss ESG topics.

At the meeting, the directors were presented with a list of stakeholders identified through benchmarking analysis and the preparatory work for the Report; the stakeholders were then assessed and listed.

We then worked with each corporate department to identify the stakeholder categories most relevant to us in the applicable competitive environment and to analyse the different engagement methods.

INVOLVEMENT IN THE MATERIALITY ASSESSMENT

For the 2024 sustainability Report, the key stakeholders were identified with support from the various corporate departments and sent a **questionnaire to assess material topics**.

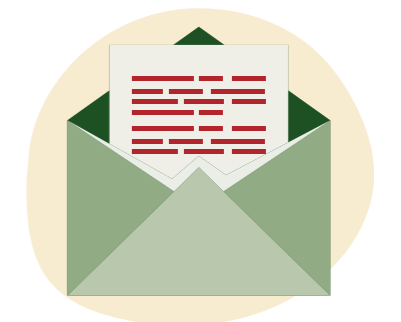
A total of 84 stakeholders across different categories were involved and received 45 responses, representing a **54% response rate**.

The outcomes of the stakeholder assessment and the Committee workshop were reworked to produce a list of topics material under the “impact materiality” approach. In 2025, we strengthened our methodological approach by introducing the concept of “double materiality” and applying a methodology aligned with ESRS principles. The stakeholder assessment carried out in 2024 followed up on the outcome of the impact Materiality Assessment and confirmed the solidity of the information received.

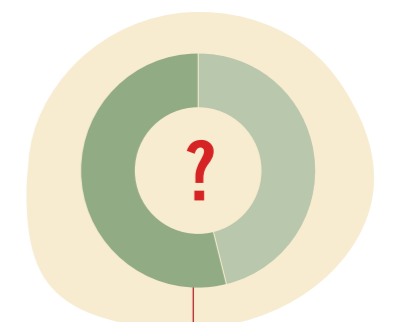
As neither the stakeholder categories nor the main business activities changed versus the prior year, the stakeholder questionnaire was not re-administered in 2025. We will assess whether to repeat it in the future, should the business environment and its evolution make it necessary.



84
STAKEHOLDER INVOLVED



45
ANSWERS



54%
RESPONSE RATE

Red Tour

Making ourselves known to our stakeholders and sharing our values and our approach to doing business with them is part of our mission.

With this in mind, we launched the **Red Tour**, an initiative designed to introduce our stakeholders, during the Season months and beyond, to our history, values, and processes through guided tours of the Montechiarugolo plant and visits to some of our farmers, including the tomato harvesting stage.

This is possible thanks to our **MuttiVoices**, Mutti colleagues who guide visiting guests with passion and expertise. A total of 85 visits were made in 2025, up 20% versus the prior year, involving 619 people from Italy and abroad.



Mutti Press Day

Another opportunity to engage openly and transparently with our stakeholders was Mutti Press Day, an event we organised for the first time in 2025.

Mutti Press Day brought together more than 30 international journalists and influencers from 12 countries for a one-day event, giving them the opportunity to get to know us up close.

This provided an opportunity to communicate the quality, values, and strong connection with nature that underpin our day-to-day activities, especially during the Tomato Season. It was also a golden opportunity to learn more about the latest process and product innovations that shaped 2025.

2.2.2 MATERIALITY ASSESSMENT

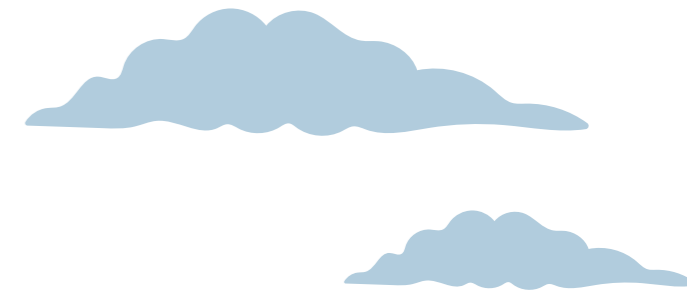
In preparing our 2025 sustainability Report, we updated **our Double Materiality Assessment** by expanding our perspective beyond our impacts on the outside world to also include the vision set out in the *Corporate Sustainability Reporting Directive (CSRD)* and the *European Sustainability Reporting Standards (ESRS)* on risks and opportunities that could have a financial impact on our Company. We made this choice to strengthen our approach to materiality, even though currently the Company is not within the scope of the CSRD.

The **Double Materiality Assessment** is a core tool for systematically and transparently identifying the relevant topics to be disclosed in the sustainability Report. In fact, this is the process through which we identify **priority issues**, known as **material topics**, on which to focus our ESG strategy and reporting.

This approach brings together two complementary perspectives:

- **Impact materiality** considers the positive or negative, actual or potential effects that business activities have on people and the environment (*inside-out* perspective). These impacts may arise directly from our operations or from the upstream and downstream value chain;
- **Financial materiality** assesses how environmental and social factors can influence economic risks or opportunities (*outside-in* perspective). In other words, it covers all aspects of the external environment that may affect financial performance and strategic decisions in the short, medium or long term, including those made by investors.

Both materiality dimensions were assessed using consistent criteria, including the magnitude, likelihood, and nature of the impact or risk/opportunity, to provide a clear and reliable view of the priority issues for Mutti's activities and define the content of this sustainability Report accordingly.



METHODOLOGY

The Double Materiality Assessment was conducted through a structured, multi-step process in line with the requirements of the **ESRS** (and the GRIs for the impact materiality section only). A *bottom-up* approach was adopted: we assessed the impacts, risks and opportunities (IROs) applicable to us in terms of materiality, based on their magnitude (*severity* in GRI nomenclature) and likelihood. Severity is determined by combining 3 factors, each assessed on a 1:5 scale, which respectively evaluate:

- **The scale** of impact, i.e., the magnitude of the impact on the environment and the community
- **The scope** of the impact, i.e., its geographical scope and spread
- **Irremediable character** of the impact, i.e., the likelihood of restoring pre-impact conditions in the event of unforeseen events.

Under this methodological approach, severity ranges from 1 to 5, with 5 representing the maximum possible severity. Severity is then multiplied by the likelihood that the impact will materialise over a 10-year time horizon.

Likelihood ranges from 1 to 5, where 5 indicates certainty that the event will materialize over the horizon considered, while 1 indicates the lowest **likelihood**, defined as less than 10%. Combining **severity** and **likelihood** yields a materiality value, which can range from 1 to 25 depending on the values assigned to the various parameters in assessing IROs. topics that score above 12 under this method are defined as **material**. The following section provides further details on the methodology used to identify material topics.

Following completion of the full analysis process, the relevant IROs were grouped into related macro-topics to develop the double materiality matrix.

STEPS	TOOL
1 ANALYSIS AND UNDERSTANDING OF THE CONTEXT	Qualitative and quantitative insight into Mutti
2 ACQUISITION OF QUANTITATIVE INFORMATION	Collection of 2025 data and review of the data presented in the sustainability Report
3 ACQUISITION OF QUALITATIVE INFORMATION	Requesting information from the various corporate departments
4 PUNCTUAL IRO ASSESSMENTS	Excel tool with IRO details in line with ESRS
5 SUMMARY AND ASSESSMENT	Review of overall results

STAGES OF THE MATERIALITY ASSESSMENT

Step 1 - Context analysis and understanding

First, the operating context was analysed, considering both internal and external factors. Specifically:

- **Corporate activity analysis:** the Company's business model and its activities were analysed;
- **Site characteristics:** the geographical location and business site type were considered;
- **Organizational structure:** the corporate structure in terms of governance, certifications, and the management systems already adopted were analysed;
- **Analysis of environmental and social data:** the data published in prior sustainability Reports to gauge the magnitude of a given IRO were used.

In parallel, the external environment was considered, reviewing competitors and emerging trends, regulatory challenges, and sustainability expectations relevant to our industry.

Steps 2 and 3 - Collecting information

Where necessary, the information collected in the first phase was expanded on by submitting **questions to the organization's contact persons**.

At the same time, **quantitative data** was collected to prepare the 2025 sustainability Report, confirming the estimates already made in the preliminary analysis based on data from prior reports. This information was added to a structured archive, which then served as the basis for the **initial list of potentially material topics** (Step 3).

Step 4 - Identifying and assessing potential IROs

Based on the information collected and the comparison with the ESRS requirements, an analysis was initiated to identify potential material impacts, risks and opportunities (IROs) related to our activities, excluding non-applicable IROs from the analysis.

This activity was conducted using a dedicated Excel tool, which enabled us to map and describe each IRO in line with European standards, distinguishing between actual and potential impacts and between negative and positive impacts.

After identifying the potentially relevant ESRS topics, they were assessed against the two dimensions of double materiality. Accordingly, each topic was assigned a numerical score by multiplying the **magnitude (severity)** by the **likelihood** of the impact, risk or opportunity (IRO). Specific thresholds were then defined to determine the **ultimate materiality** of individual topics, both in terms of impact and financial effect. Given how the assessment metric is designed, the minimum relevance threshold is an absolute score of 12 on a scale of 1 to 25.



Results

Processing the results led to the identification of **42 material topics**, representing significant impacts, risks and opportunities. For graphical purposes, these topics have been consolidated into **13 macro-themes**, each of which is linked to the relevant GRIs and ESRs.

The following table summarises the results of the analysis of the impacts relevant to us, together with the corresponding GRI disclosures.

ESRS	Material topic	GRI	Description of the material topic	Relevance to the Mutti world
ESRS E1	Climate Change	305-1 Direct (Scope 1) GHG emissions 305-2 Energy indirect (Scope 2) GHG emissions 305-4 GHG emissions intensity 305-5 Reduction of GHG emissions	Implementation of adaptation solutions to manage physical climate risks (droughts, floods, storms, ecosystem reduction...).	Mutti assessed the climate risks that could affect its operations and set out actions to ensure business continuity.
		305-3 Other indirect (Scope 3) GHG emissions 305-4 GHG emissions intensity 305-5 Reduction of GHG emissions	Greenhouse gas emissions from the Company's production facilities, offices and Company cars (Scope 1 and Scope 2).	Mutti's production operations generate direct and indirect greenhouse gas emissions associated with electricity purchases.
	Energy	302-1 Energy consumption within the organization	Energy consumption from non-renewable sources at corporate locations.	Mutti purchases energy from non-renewable sources.

ESRS	Material topic	GRI	Description of the material topic	Relevance to the Mutti world
ESRS E1	Energy	302-2 Energy intensity 302-4 Reduction of energy consumption 302-5 Reductions in energy requirements of products and services	Energy consumption from renewable sources at corporate locations.	Mutti generates energy from photovoltaic systems installed at its corporate locations, which help reduce the portion purchased from non-renewable sources and, in turn, lower greenhouse gas emissions and the use of non-renewable resources.
			Use of new technologies to promote energy efficiency.	Over the years, Mutti has invested in installing machinery that improves energy efficiency (e.g., electric recompression falling-film evaporators, economisers, a cogenerator, and condensate heat recovery)
ESRS E2	Pollution	305-6 Emissions of ozone-depleting substances (ODS) 305-7 Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions	Air pollutant emissions resulting from the Company's production operations.	These emissions relate to the combustion of methane gas required for evaporation and pasteurisation activities.
ESRS E3	Water consumption	303-1 Interactions with water as a shared resource	Water consumption in the Company's production operations.	Mutti uses water in its production processes.
			Water recycling and reuse activities at production sites.	Mutti uses systems to recycle and reuse the water it draws in its production processes.
ESRS E4	Biodiversity and Ecosystems	304-2 Significant impacts of activities, products and services on biodiversity	Impacts on biodiversity resulting from soil conversion due to deforestation and agricultural expansion activities.	Mutti's production processes do not have a direct impact on soil through agricultural and deforestation activities. However, the impact could be indirectly attributable to Mutti through its upstream supply chain.

ESRS	Material topic	GRI	Description of the material topic	Relevance to the Mutti world
ESRS E4	Biodiversity and Ecosystems	304-3 Habitats protected or restored	Use and management by the Company or its suppliers of services provided by natural ecosystems, such as soil fertility, water quality and pollination.	Mutti's production operations are closely linked to its suppliers' use of ecosystem services.
			Creating natural habitats supports healthy populations of wild fauna, flora and pollinators by providing foraging and nesting resources.	Mutti has launched a project to restore and enhance the ecosystems around the Montechiarugolo plant and is conducting biodiversity monitoring activities.
ESRS E5	Circular economy	306-4 Waste diverted from disposal	Application of circular business practices to products placed on the market (e.g., recyclable content in the product, durability, reparability, recycling).	To promote a circular economy for the products it sells, Mutti can act mainly on packaging by reducing material weight and increasing the share of recycled and recyclable materials.
			The corporate processes include initiatives to reduce waste generation and raw material consumption.	Mutti uses practices that reuse and reintroduce scrap into other production processes.
ESRS S1	Working conditions	401-1 New employee hires and employee turnover	The Company maintains stable, long-term employment contracts for its employees.	Approximately 91% of Mutti employees are on permanent contracts.
		2-8 Workers who are not employees	Offering employment opportunities, including to individuals who are not employees within the Company's workforce.	At the peak of Mutti's production season, the Company employs more than 1,600 seasonal workers. Additionally, employees on on-call contracts are included in the Company's workforce.
			Ability to enter into both full-time and part-time employment contracts for own employees.	Approximately 96% of employees are employed under full-time contracts. However, where employees request it and subject to technical and organisational constraints, Mutti allows employees to enter into part-time contracts.

ESRS	Material topic	GRI	Description of the material topic	Relevance to the Mutti world
ESRS S1	Working conditions	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Offering employees a fair wage, which is no less than the minimum wage or which, in any case, enables them to lead a decent standard of living in the country where they live and work.	All Mutti employees work under contracts that pay above the minimum wage, enabling them to maintain a decent standard of living in their geographical area of operation.
			Adequate trade union representation for the Company's workers.	Mutti actively supports union representation within the Company.
			Employees are covered by social protection against job loss arising from major life events, such as illness, unemployment, work-related injury and acquired disability, parental leave, and retirement.	All Mutti employees are covered by social security.
		401-3 Parental leave	Ensure access to measures that protect work-life balance through the right to family leave, such as maternity/ paternity leave, parental leave and caregiver leave.	In addition to the measures provided for under the relevant collective bargaining agreements, Mutti employees can access additional benefits, which in some cases include flexible working hours and agile work.

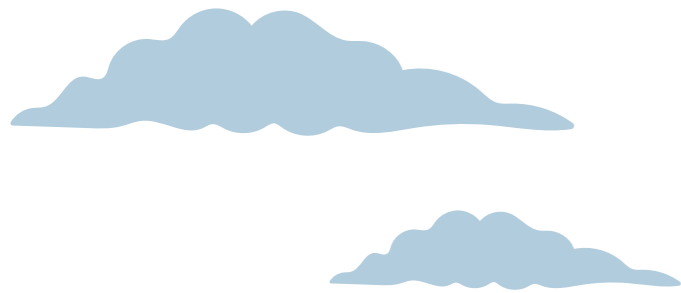
ESRS	Material topic	GRI	Description of the material topic	Relevance to the Mutti world
ESRS S1	Worker health and safety	403-1 Occupational health and safety management system	Measures to protect the health and safety of all workers in the workplace, including all other workers present in the premises.	Tutti gli stabilimenti di Mutti sono certificati secondo lo standard ISO 45001:2018. Inoltre, nel 2025 è proseguita l'iniziativa "Zero Eroi" volta a creare consapevolezza nel sistema di gestione della sicurezza.
		403-2 Hazard identification, risk assessment and incident investigation	Measures to protect the health and safety of all workers in the workplace, including all other workers present in the premises.	All Mutti plants are certified to ISO 45001:2018 standards. Additionally, the "Zero Eroi" initiative, which aims to raise awareness of the safety management system, continued in 2025 across the Company.
		403-3 Occupational health services	Measures to protect the health and safety of all workers in the workplace, including all other workers present in the premises.	All Mutti plants are certified to ISO 45001:2018 standards. Additionally, the "Zero Eroi" initiative continued in 2025.
		403-4 Worker participation, consultation and communication on occupational health and safety	Measures to protect the health and safety of all Company employees from occupational diseases.	
	Training and skills development	403-5 Worker training on occupational health and safety	Measures to protect the health and safety of all workers in the workplace, including all other workers present in the premises.	
		403-6 Promotion of worker health	Measures to protect health and safety from occupational diseases, including all other workers.	
		403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Conduct regular reviews of employees' job performance and professional development.	Mutti engages its employees in performance reviews, highlighting strengths and areas for improvement.
		403-8 Workers covered by an occupational health and safety management system	Provide suitable training opportunities for employees.	Each year, Mutti offers employees technical training and cross-training programs.
		403-9 Work-related injuries	Providing employment opportunities for people with disabilities.	4% of Mutti employees, across different job classifications, belong to protected categories.
	Diversity and inclusion	404-3 Percentage of employees receiving regular performance and career development reviews	404-1 Average hours of training per year per employee	
404-2 Programs for upgrading employee skills and transition assistance programs			Adequate distribution of employees across different age groups within the workforce.	The workforce currently comprises 18% under the age of 30, 58% aged 30 to 50, and 24% over 50.

ESRS	Material topic	GRI	Description of the material topic	Relevance to the Mutti world
ESRS S2	Worker health and safety		Health and safety management system covering all employees across the value chain.	All Mutti suppliers must respect the Code of Conduct and the Code of Ethics, which requires respect for human rights and the provision of a positive, safe working environment. Additionally, tomato suppliers guarantee mechanised harvesting, thereby reducing the risk of illegal employment; the only exception is the San Marzano DOP tomato, whose specification requires manual harvesting. In Southern Italy, where tomato harvesting may still be carried out manually, we assess agricultural practices based on membership in the Quality Agricultural Labour Network, GlobalG.A.P. GRASP certification, or ethical compliance audits.
ESRS S3	Local communities	413-1 Operations with local community engagement, impact assessments, and development programs 413-2 Operations with significant actual and potential negative impacts on local communities	Approach to managing production operations and value chain activities that may affect the economic, social and cultural rights of local communities, with a focus on how to manage impacts on the local area. Management covers both communities near the Company's production and operating sites and those across the value chain.	Since its foundation in 1899, Mutti has maintained an ongoing and constructive dialogue with associations and organizations committed to the improvement of local communities' civic, social, environmental and cultural conditions by participating in collaborative projects and partnerships aimed at creating shared value.
ESRS S4	Responsibility towards consumers	417-1 Requirements for product and service information and labeling 417-2 Incidents of non-compliance concerning product and service information and labeling 417-3 Incidents of non-compliance concerning marketing communications	Informed and conscious choices by customers thanks to high-quality information.	Mutti ensures that all products it sells comply with the applicable regulations on transparent labelling. In 2025, only one incident of non-compliance was recorded that resulted in a warning and a penalty.

ESRS	Material topic	GRI	Description of the material topic	Relevance to the Mutti world
ESRS S4	Responsibility towards consumers	417-1 Requirements for product and service information and labeling 417-2 Incidents of non-compliance concerning product and service information and labeling 417-3 Incidents of non-compliance concerning marketing communications	Informed and conscious choices by customers thanks to responsible marketing practices.	Mutti promotes transparency in its marketing communications and supports its claims on product quality and origin with tangible initiatives and monitoring (e.g., Italian tomato traceability, quality controls, processing that preserves organoleptic and nutritional properties).
		416-1 Assessment of the health and safety impacts of product and service categories 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Management system adopted by the Company to ensure an adequate level of health and safety for customers and end-users of products.	Mutti pays close attention not only to the food safety of its products, but also to their quality and traceability. The Company processes only Italian tomatoes and finances research to identify the geographical origin of tomatoes.
	Promotion of Made in Italy		Promoting Made in Italy and increasing the sector's/market's economic value.	Mutti promotes and protects Made in Italy as an essential part of its business strategy, including through initiatives such as traceability of the origin of processed tomatoes.
ESRS G1	Corporate responsibility	2-16 Communication of critical concerns	Existence of corporate conduct policies.	Mutti has adopted the Code of Ethics, Model 231, and the Code of Conduct. It has also identified potential corporate risks through a dedicated risk management system.
			Mechanisms in place to collect reports of misconduct that breaches the Code of Conduct.	Whistleblowing is the primary channel for reporting breaches of the requirements set out in the Code of Ethics, Model 231 and the Supplier Code of Conduct.
			Supplier relationship management and payment practices system for suppliers, particularly SMEs.	Mutti requires suppliers to complete self-assessment questionnaires and sign the Supplier Code of Conduct.

ESRS	Material topic	GRI	Description of the material topic	Relevance to the Mutti world
ESRS G1	Corporate responsibility	2-9 Governance structure and composition 2-10 Nomination and selection of the highest governance body 2-11 Chair of the highest governance body 2-12 Role of the highest governance body in overseeing the management of impacts 2-13 Delegation of responsibility for managing impacts 2-14 Role of the highest governance body in sustainability reporting	Transparency on the structure and composition of the corporate governance bodies.	Mutti publishes the structure and composition of its governance bodies.
		308-1 New suppliers that were screened using environmental criteria 308-2 Negative environmental impacts in the supply chain and actions taken 414-1 New suppliers that were screened using social criteria 414-2 Negative social impacts in the supply chain and actions taken	Presence of supplier screening systems based on sustainability criteria.	In 2024, Mutti entered into a partnership with an ESG assessment platform to assess the sustainability of its suppliers. To date, the assessment covers more than 98% of spending on ingredients and packaging. In 2025, the coverage process was also launched for indirect suppliers (mainly logistics), with current coverage at 15%.

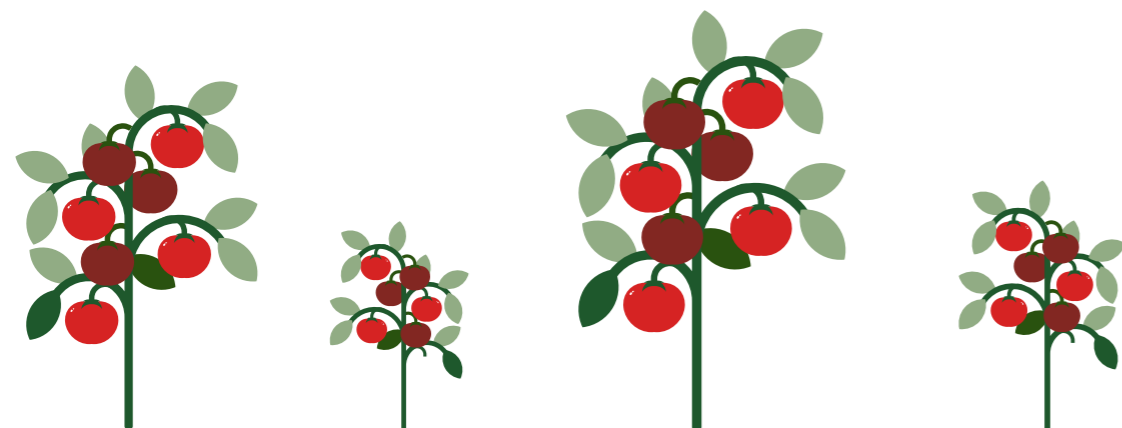
material topics for Mutti



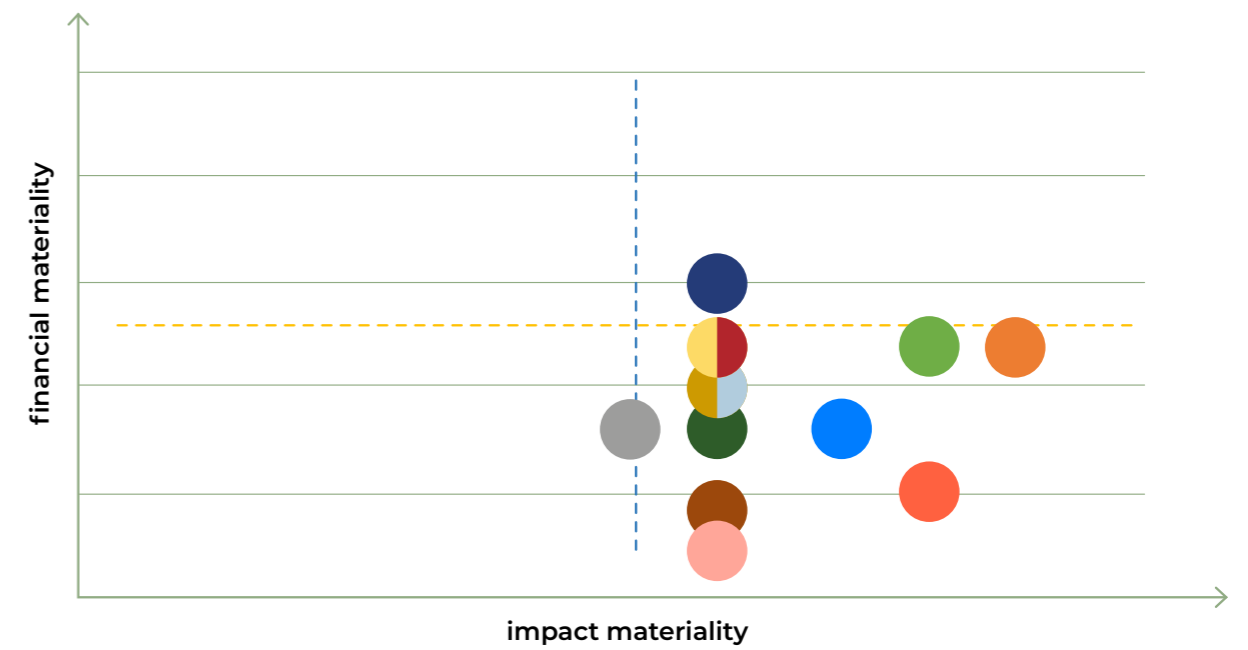
Additionally, as the analysis was also carried out from a financial materiality perspective, the results are also presented in a **matrix**. Each material topic was positioned based on its relevance in terms of **impact materiality** (horizontal axis) and **financial materiality** (vertical axis).

However, in line with the GRI Standards applied to prepare this Report, material topics were identified solely based on the impact materiality dimension.

Accordingly, **material topics** in the matrix appear to the right of the central vertical line, which marks the area related to impact materiality.

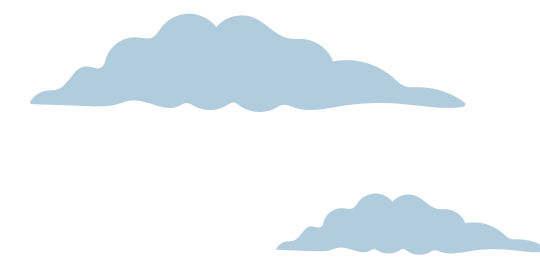


DOUBLE MATERIALITY MATRIX



- Climate Change
- Energy
- Pollution
- Water consumption
- Biodiversity and Ecosystems
- Circular economy
- Working conditions
- Worker health and safety
- Training and skills development
- Diversity and inclusion
- Local communities
- Responsibility towards consumers
- Corporate responsibility

Results shown in the double materiality matrix. Mutti's material topics are positioned based on impact materiality (horizontal axis) and financial materiality (vertical axis). For this sustainability Report, material topics are defined solely based on impact materiality and therefore positioned to the right of the central vertical line. The line is set at the minimum impact materiality value of 12 on a scale of 1 to 25. The analysis methodology complies with the ESRS standards.



Lastly, the table below sets out the changes in material topics between this sustainability Report and the prior year's version.

2024 topics	2025 topics	Commentary
Energy consumption and emissions	Climate Change	Two separate topics added. In 2025, the climate change section also covers the development of adaptation and transition plans.
	Energy	
-	Pollution	Air pollution added as a new material topic.
Responsible water resource management	Water consumption	Water recycling and reuse added as an additional impact and soil and water pollution from discharges removed, as it is not relevant.
Protection and promotion of biodiversity	Biodiversity and Ecosystems	Biodiversity and Ecosystems.
Circular economy	Circular economy	No change
Responsible supply chain	Responsible supply chain	No change
Promotion of Made in Italy	Promotion of Made in Italy	No change

2024 topics	2025 topics	Commentary
Ethics and Integrity	Business conduct	Certain impacts added with greater detail.
Occupational health and safety	Occupational health and safety	Occupational diseases added as a potential impact.
Diversity, equity and inclusion	Diversity and inclusion	Impacts added relating to the employment of persons with disabilities, age distribution and gender.
Employee welfare	Working conditions	Topic included under macro-topic "Working Conditions".
Food quality and safety	Responsibility towards consumers	Topics grouped together
Responsible communication		
Local communities	Local communities	Impact from engagement and initiatives with local communities.

Differences in material topics versus the prior sustainability Report.



OUR *value chain*



CHAPTER 03

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3.1

OUR BUSINESS MODEL

Mutti is a tomato processing Company that produces finely chopped tomatoes, tomato paste, tomato purée, peeled tomatoes and other products.

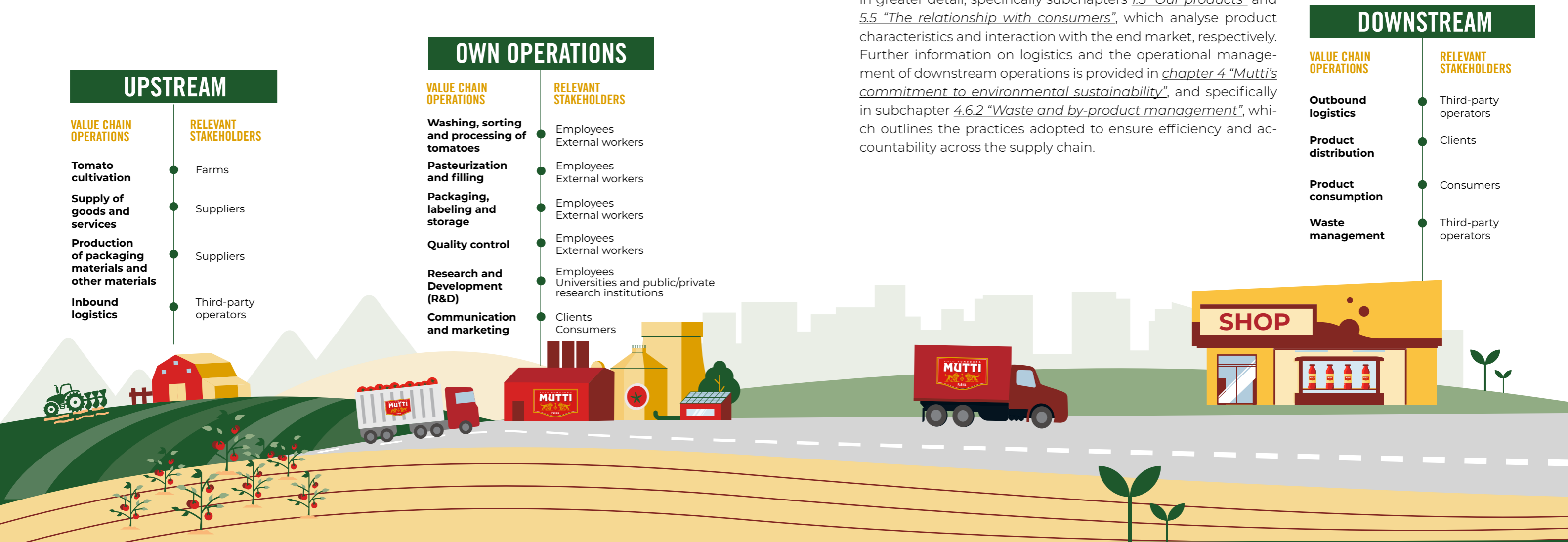
Emilia-Romagna, where we were founded and are headquartered, is a hub of excellence for tomato growing, with deeply rooted **agricultural experience** and **expertise**.

We acknowledge the vital importance of agriculture within the production chain. Close cooperation with local farms is essential to ensure **high quality** and **volume standards** for processed tomatoes, thereby safeguarding the excellence of our products.

Our **value chain** consists of a structured set of stages and stakeholders, each of which plays an essential role. The relationships built across the entire supply chain reflect an ongoing commitment to collaboration and continuous improvement. These elements underpin a path of shared growth with all stakeholders.

This chapter focuses mainly on examining the upstream supply chain, to provide a deeper understanding of the dynamics and processes that define this stage, together with our own operations.

Other sections of this Report discuss our downstream value chain in greater detail, specifically subchapters 1.5 “Our products” and 5.5 “The relationship with consumers”, which analyse product characteristics and interaction with the end market, respectively. Further information on logistics and the operational management of downstream operations is provided in chapter 4 “Mutti’s commitment to environmental sustainability”, and specifically in subchapter 4.6.2 “Waste and by-product management”, which outlines the practices adopted to ensure efficiency and accountability across the supply chain.



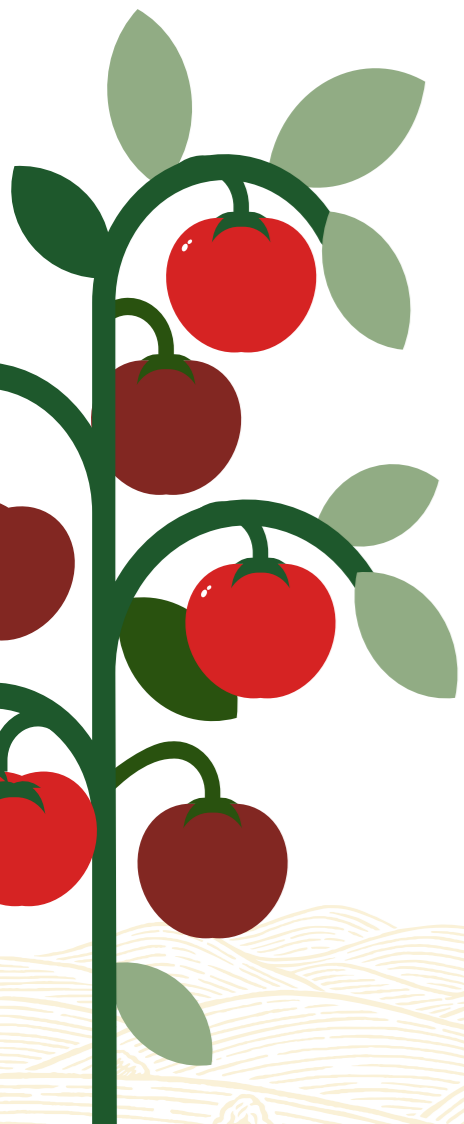
3.1.1 PRODUCTION PROCESS

Mutti's products stand out for their high-quality standards and the exclusive use of tomatoes as their main ingredient, around which all our products revolve.

Once the raw materials enter our production facilities, the main steps in the production process are:

- **Quality control**, washing and sorting of tomatoes delivered to the plants during the season period;
- **Processing** involves different production cycles depending on the product;
- **Pasteurization and filling**;
- **Packaging and labelling**;
- **Storage** in the warehouse.

Some of the tomatoes processed during the Season are stored in aseptic bags and are then processed during the rest of the year into products that do not require direct packaging.



The Tomato Season

The Tomato Season is the cornerstone of our operations and the pivotal point of the entire production year. This period marks the peak of months of work in farmers' fields, as tomato harvesting and processing step up.

During this period, approximately from July to the end of September, the factories run at full capacity and the entire supply chain works in close synergy. Farmers, transporters and our operators work together to ensure that every tomato harvested is processed in the best possible way.

The Season is the most vibrant and dynamic period of the year for our Company and for the surrounding area. It is a long-awaited and much-valued time of year, when we strengthen our ties with the local community by hiring numerous seasonal workers to support plant staff.

In this way, the Season becomes not only a key production phase but also a period of strong social engagement, in which the values of collaboration, quality and the enhancement of work that underpin our commitment take tangible form.

3.1.2 PROCESS INNOVATION



Tomato processing is essential to bring out the full value of our products. For this reason, we have always strongly backed R&D activities focused on **process innovation** and processing methods.

Demonstrating the commitment to continuous improvement, in 2025 industrial investment exceeded **€ 35 million**, directed mainly to strategic growth projects, as well as initiatives related to the environment and safety, quality, efficiency, innovation, and technological improvement.

Discussing **innovation** inevitably means mentioning **artificial intelligence**. Over the past few years, we have been embedding AI into our processes: in the **tomato acceptance** phase, known as coring, we have rolled out a system called **Neurality** across all factories. This system enables a more accurate and objective assessment of incoming raw material by performing quality control on a tomato sample.

When the material sample is placed on the sorting table, the machine takes hundreds of ultra-high-resolution photographs and processes them in real time. If it detects a defect (a rotten, green, scarred tomato, etc.), it projects it directly onto the belt, supporting the operator in their work. At this stage, the operator assesses whether the tomato is defective and, if necessary, discards it. The device not only relies on the reference images provided but also continues to improve over time through periodic re-training of the machine on new, more up-to-date image sets.

InstaFactory *our symbol of innovation*

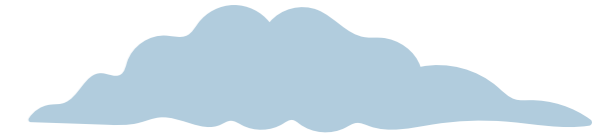
A tangible and significant symbol of our drive for innovation is **InstaFactory**, a mobile plant developed and patented by our Company in 2020. This innovative system enables the raw material to be processed directly in the field, fully preserving the tomato's organoleptic characteristics and producing a unique purée, "**Passata Sul Campo**".

The InstaFactory project completed its sixth Season in 2025, reaching a **record of tons produced in a single day**. Effective and tireless teamwork also made this possible. Collecting and transforming data directly into the field is a demanding challenge for everyone involved, but it can deliver highly rewarding results, both in productive terms and from a human and professional standpoint. InstaFactory therefore remains one of the most striking examples of innovation and provides clear evidence of our ability to combine tradition with technological development, ensuring high-quality products while maintaining strong ties with the local area.





3.2 SUPPLY CHAIN DESCRIPTION



3.2.1 OUR RELATIONSHIP WITH FARMERS

Building on this, in 2025 we **upgraded and expanded the monitoring system** by installing a more advanced version directly on the production line. The system was introduced on a trial basis on a line at the Montechiarugolo plant and consists of a camera installed on the conveyor belt and two lighting units that standardise light over 24 hours. The thousands of images captured are analysed in real time, providing a comprehensive assessment of the quality of the unloaded tomato.

The advantage is that it enables a product quality scan not only on the core sample (a 15 kg sample) but across the entire load (approximately 250 quintals). Following an initial training and commissioning phase, the system has proven highly effective in issuing real-time alerts to Production when critical issues arise, enabling prompt and efficient resolution. The entire line was fully operational in 2025, and further improvements are planned for 2026.

Lastly, starting in 2023 we have been carrying out **life cycle assessment (LCA)** projects to quantify the environmental impact across the entire life cycle of some of Mutti's most relevant products, including sauces, finely chopped tomatoes, tomato purée and tomato paste, as well as the most widely used packaging, such as glass, tin and aluminium (including the new Lion Jar glass packaging). **New in 2025** was the development of the LCA analysis for **Sugo Pomodoro Rossoro**, carried out in collaboration with STIIMA-CNR and the City of Parma.

Our supply chain relies on a network of long-standing, steady relationships with farmers who grow tomatoes for our production. These relationships, built through ongoing dialogue, have grown stronger over time in a climate of trust and mutual respect, which is essential to ensuring quality and continuity across the supply chain. We have chosen to build long-term partnerships without imposing exclusivity constraints. We acknowledge that crop performance also depends on often unpredictable climate variables and therefore requires flexibility and adaptability.

To mitigate the procurement-related risks typical of our sector, we work with a large number of farmers across northern and southern Italy. In 2025, we engaged with approximately **1000 farming households**. This approach allows us to handle business-related risks more effectively by spreading our raw material requirements across a broad and heterogeneous mix.

Additionally, in 2025 approximately 61% of the tomatoes purchased in northern Italy came from producers in **Emilia-Romagna**, while 86% of the tomatoes processed in the south were grown in **Puglia**. Overall, in 2025 the average distance¹ from our plants was approximately **97 km**, confirming local sourcing and reducing the environmental impact generated during transport.

¹Average distance calculated as the weighted average of the number of trips



1,000
FARMING HOUSEHOLDS



1 HISTORICAL RECORD

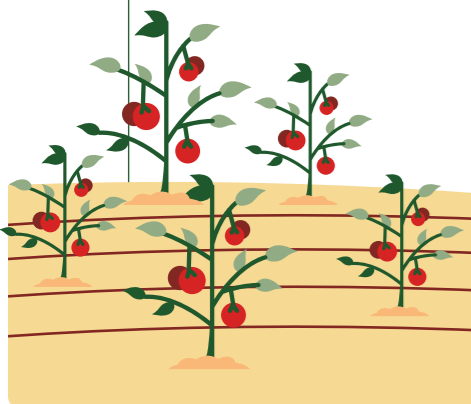
728,000

TONS OF TOMATOES



+10%

HECTARES UNDER CULTIVATION*



The 2025 Season was highly positive. We processed 728,000 tons of tomatoes, the highest volume ever in our history, also reflecting a 10% increase in the hectares of source fields for processed tomatoes. The processed tomatoes comprised different varieties: round (85%), long (9%), datterino (3%) and a small share of other types (3%). High night-time temperatures also reduced the yield of part of the crop at the end of June 2025.

The entire production process underlying our activities is built on a guiding principle that we call the “**law of freshness**”, which directs every stage of processing in line with the natural rhythms of the land and the distinctive characteristics of the tomato. This approach requires careful planning and oversight of the product from planting through harvesting and processing, with the aim of stepping in precisely when the fruit reaches its optimal ripeness and freshness. This fully brings out the tomato’s organoleptic properties and ensures the highest quality standards.

The growing phase is therefore crucial. Under our **Mutti Sustainable Agricultural Production Specifications**, which suppliers are required to sign, we set out the requirements and characteristics tomatoes must meet, as well as the best technical and agronomic practices to follow. This document goes beyond setting quality and safety standards for the end product. It also covers a range of novel agricultural practices, such as adopting predictive computerised systems (DSS) and localised irrigation methods, implementing sustainable growing techniques, and applying environmental control measures.

Our commitment goes far beyond simply ensuring the quality of the end product. We ensure that our production complies with the standards set out in the **UNI 11233** standard on integrated production systems in agri-food supply chains. Through the adoption of integrated production systems, this standard ensures the best agricultural practices for the use of pesticides, fertilizers and irrigation water.

While we do not directly oversee agricultural activities, we remain committed to fostering responsible conduct. When we enter into contracts, we draw our suppliers’ attention to the importance of operating in accordance with the **principles of SA8000**, to which our Company is certified. Respect for human rights and working conditions is a core value for us. For this reason, we strongly condemn any form of forced or child labour and actively support freedom of association and union representation, the protection

*Rispetto l’anno precedente

of health and safety in the workplace, and the recognition of fair wages. Rejecting all forms of discrimination is a fundamental principle of our corporate culture.

These principles not only guide our actions but also represent a requirement that we explicitly set out in our agreements with our producers, so that they adopt and comply with them. We believe it is essential for the entire supply chain to comply with these ethical and social standards.

Additionally, we devote a significant portion of our efforts to combating exploitation across the entire tomato supply chain by putting in place several targeted initiatives.

First, we rely on contracts that require the entire harvesting phase to be **mechanised**, thereby minimising the risk of mismanagement during this phase (e.g., illegal exploitation of labour in the field) in both northern and southern Italy.

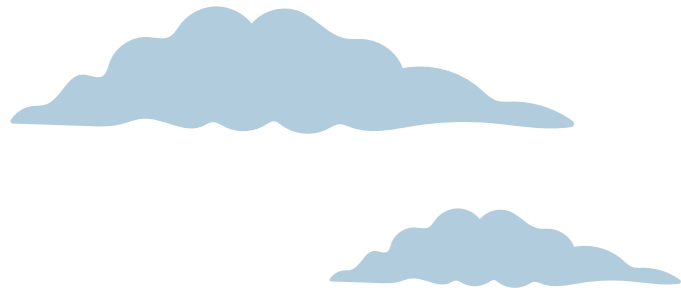
Moreover, we place strong emphasis on transparency across the entire production chain. By engaging operators, cooperatives, farms and fields, we ensure that every step of the process is transparent and traceable. This is ensured through **ISO 22005** certification for tomato traceability.

At the same time, we comply with the **Code of Ethics** and **Leg. Decr. 231** on corporate crimes. We define shared rules with our suppliers and have implemented an arbitration mechanism to resolve any disputes fairly and transparently throughout the supply chain.

A crucial aspect of our commitment is focused on southern Italy, where the harvesting of tomatoes in some areas can still take place manually; the harvesting of our tomatoes, for ten years now, has been exclusively mechanized. The exception to this condition applies only to “Pomodoro San Marzano dell’agro Sarnese-Socerino DOP”: the reason lies in the San Marzano production regulations, which stipulate that harvesting can only be done by hand in a staggered manner and that it is grown vertically through the use of tutors. This is a uniqueness and a niche product whose protection aims to preserve the tradition that recurs in our country’s past and in the history of tomatoes.

This product represents a very low percentage of processed tomatoes (<0.5%) and is the subject of constant and accurate monitoring, which is reflected in particularly high prices.

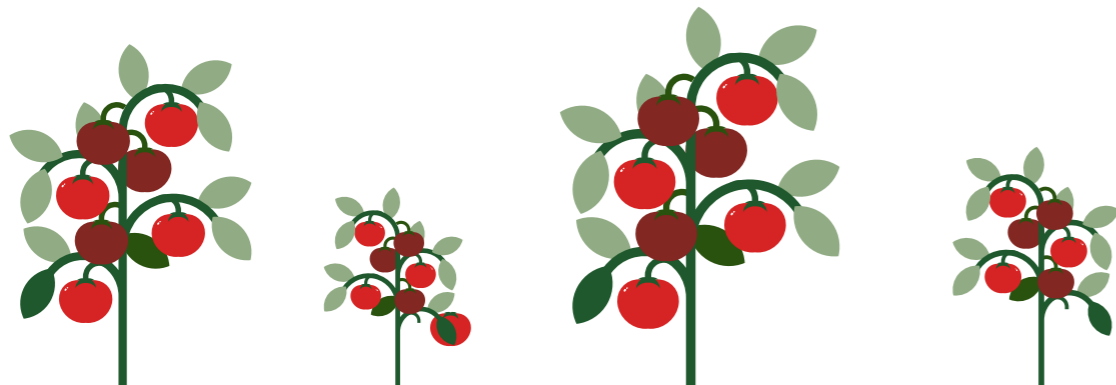




In the south, we qualify our suppliers through various methods: applying for membership in the Quality Agricultural Work Network, Global Gap GRASP certification, and through ethical compliance audits with farmers, so that our tomato suppliers comply with at least one of these requirements.

Ultimately, our goal is to build an ethical tomato supply chain where every worker is treated with dignity and respect and where transparency and integrity are core, indispensable values.

In 2025, demonstrating our commitment to a sustainable development model focused on value creation and growth, we made a tangible contribution to strengthening the agricultural sector by distributing **€ 9 million in incentives** earmarked for the tomato supply chain. Of this amount, **€ 3 million** was allocated specifically to support **early and late tomato** crops, to promote an increasingly stable, efficient and high-quality supply chain.



Pomodorino d'Oro Mutti

Our awards and incentive policy is designed to support the growth and innovation of the people who make the Tomato Season possible each year: our farmers and their farms.

This approach also underpins the **Mutti Pomodorino d'Oro Award**, which will hold its **26th edition** in 2025. Mutti's supplier companies from across Italy attended, having stood out for their commitment and dedication and, above all, for supplying the highest-quality tomatoes. In 2025, the ability to maintain consistent quality throughout the Season became particularly important, especially in the early and late stages, ensuring our Company's excellent supply even at the extremes of the Season.

This year again, symbolising supply chain unity, the award ceremonies for the northern and southern varieties were brought together into a single event.

SUPPLY CHAIN INNOVATION

Innovation and technological adaptation are essential prerequisites for ensuring sustainability throughout the supply chain.

· **Sorting technologies**

In 2025, the Fiordagosto plant tested an additional, cutting-edge **automatic sorting** technology designed to identify and reject tomatoes that have reached an overly advanced degree of ripeness on the peeled tomato production line. The initiative aims to boost the efficiency of the peeling stage by cutting waste and process inefficiencies caused by raw material that is unsuitable for this processing. This also significantly improved the quality of packaged peeled products.

· **Varietal research**

One of the innovation goals we have set is to strengthen and refine, on a scientific and measurable basis, the selection of our flagship raw material, the tomato.

In 2025, we ran experimental tests on specific tomato varieties to assess their **performance across the production chain**. Upon entering the plant, the raw material is analysed using adopting methodologies and technologies able to detect key parameters such as optical residue (Brix degree), sugar/acidity ratio, texture and colour.

The data collected enable an analysis of performance variability throughout the Season and the identification of the best-performing varieties, not only in terms of efficiency in the processing phase but also from an agricultural perspective in the field (yield, disease resistance and water stress tolerance). The aim is to identify varieties that make the best use of production inputs at both the agricultural and industrial stages, while maintaining the highest quality standards.

We are also running variety trials in Sicily to test certain varieties in challenging conditions, where very high temperatures and water scarcity make it difficult to grow tomatoes in open fields. Specifically, in Sicily we will conduct our varietal trials using a growing method better suited to the climate. We are therefore adopting direct field sowing, which results in deeper root systems and ensures plants are more resilient to water stress.



· **IoT Bioristor Sensors**

In the innovation area, our efforts to support research into solutions that make agriculture more resilient to the impacts of the climate crisis, such as high temperatures and prolonged periods of drought, certainly deserve a mention. For some years now, we have chosen to invest in an **innovative technology** that uses sensors to monitor the **health** of the tomato plant and its **water stress**: inserted into the stem, the sensor reads sap flows in real time and can anticipate when the plants need to be irrigated and how much water is required. On average, this technology is expected to use significantly less water than traditional methods.

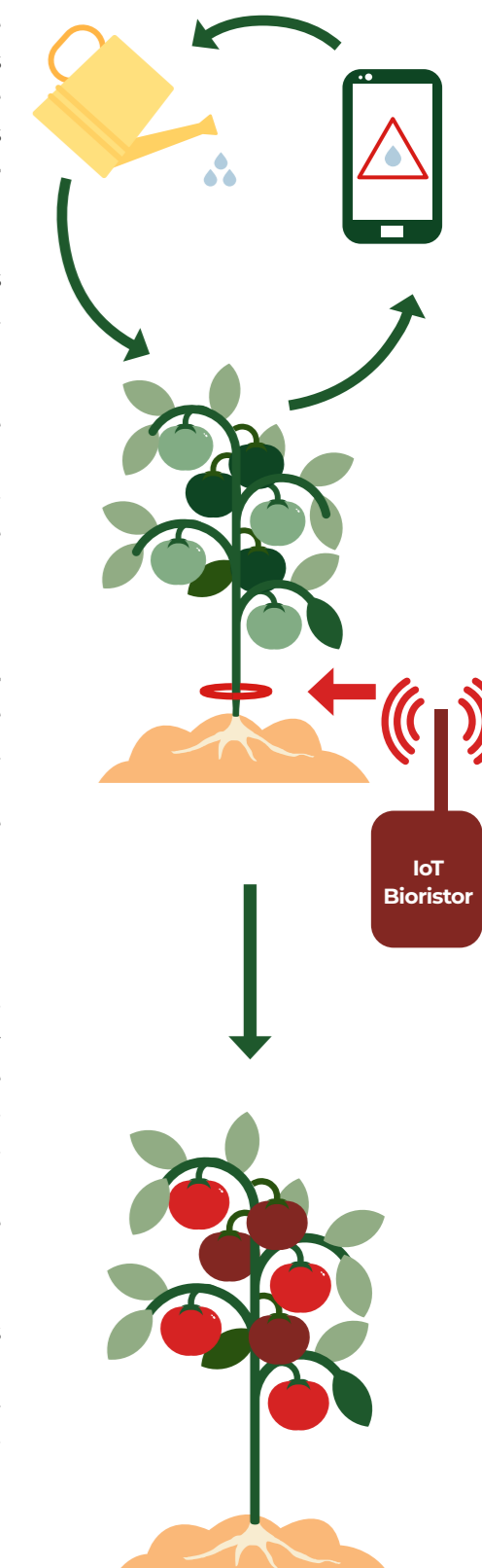
The sensor, called **Bioristor**, resulted from a collaboration with the Institute of Materials for Electronics and Magnetism of the National Research Council (Imem-Cnr). The Bioristor trial began in 2019 on a limited number of plants. After expanding to a production field in Foggia (a particularly water-sensitive area where we grow our long tomato) in 2025, the sensor was installed on tomato plants in adjacent fields in the province of Piacenza.

The results show that integrating **advanced physiological monitoring technologies**, such as Bioristor, can provide an effective and sustainable approach to managing field-grown tomatoes. This integration combines efficiency, productivity, quality and environmental sustainability. Specifically, it delivered average water savings of 9.5% versus the situation without physiological monitoring.

· **Pomodoro.net**

It is a **DSS (Decision Support System)**, i.e., an information system that serves as the farmer's **"agricultural guide"**. In other words, a "prompter" that provides guidance on how to manage adversities or growing practices based on weather trends recorded by agro-meteorological stations and other parameters entered by the user. For example, it gauges disease risk, enabling optimised pesticide use, and indicates when and how to irrigate to save water and improve crop quality and quantity.

This system, which has been in the testing phase for several years now, also enabled us in 2025 to gather valuable information on tomato growing activities from a group of farmers representative of our supply chain, to calculate environmental impacts, particularly the carbon and water footprints.



Novagria Ventures

*a system-wide project for
the Italian agribusiness supply chain*

Novagria Ventures is an initiative promoted by CDP Venture Capital, together with industrial and financial partners, to develop and launch new business ventures focused on products and services for the **digitization, innovation and sustainability of SMEs operating in the agribusiness supply chain**, from the field through to industrial processing. The initiative targets areas such as smart farming, the B2B commodity market, traceability, and supply chain transparency. In this context, we take part as an industrial partner and investor, drawing on our supply chain expertise and know-how to support the development of new solutions.

“Our history shows that quality and tradition must always go hand in hand with the ability to innovate. This is the only way to secure a sound and sustainable future for the Italian agrifood sector. Today, the sector is an asset that must be built up and made increasingly competitive. For this reason, we are proud to support the launch of Novagria Ventures, which aims to strengthen our SMEs developing new opportunities across the sector through innovation and digitization.”

FRANCESCO MUTTI,
CEO



3.2.2 THE VALUE CHAIN: EFFICIENCY AND RESPONSIBILITY FOR A SUSTAINABLE FUTURE

For **other supply chains**, as we operate in a market dominated by increasing complexity and rapid change, we have developed a similarly structured **supplier management system**. These initiatives aim not only to improve process efficiency but also to ensure full alignment with the highest ethical and sustainability standards.

Under this approach, we require suppliers to complete detailed **self-assessment questionnaires** and sign the **Supplier Code of Conduct** approved in 2023, confirming their commitment to responsible conduct. We analyse suppliers' questionnaire responses and translate them into an overall score, a Key Performance Indicator (KPI), which is a key criterion for supplier selection and evaluation.

We use the **SAP Ariba platform** to centralise and efficiently manage supplier data. The platform manages the new qualification process, monitors questionnaires and tracks the evaluation of the performances of our business partners, enabling integrated and transparent management of the entire process.

In 2026, the Group will implement a supply chain sustainability policy to map the process for assessing suppliers' ESG performance and further integrate sustainability criteria into procurement activities.

The system provides a periodic monitoring of supplier performance to support the qualification, selection and management of supply relationships, based on criteria proportionate to the line of business, geographical context and supplier size.





98%

DIRECT SUPPLIERS

The sustainability performance assessment is based on dedicated scorecards that the Procurement Department collects and periodically analyses through specialised ESG assessment platforms. The model assesses four main areas - environment, labour and human rights, ethics and sustainable procurement - and returns a sustainability rating.

The rating system initially covered suppliers of direct materials, specifically ingredients and packaging; the assessment currently covers **98%** of this category. In 2025, we also began engaging indirect suppliers, focusing on logistics services. To date, the indirect suppliers assessed represent **15%** of this category.

In 2025, **new suppliers** joining our supply chain were selected through the evaluation process described above, embedding criteria relating to environmental sustainability, social sustainability and governance. In fact, **100% of new suppliers** have been included in the system and are subject to an integrated sustainability assessment through the ESG scorecard.

Over the project's two-year duration, we collected a total of **175 sustainability Ratings** and embedded them into the supplier selection process.

Adopting this solution allows us to carry out deeper, more structured analyses of our suppliers' ESG performance, supporting increasingly responsible and sustainable supply chain management.

The assessment results will be gradually embedded into our supplier management systems and used to support decision-making on sourcing strategies, bidding processes and regular evaluations. We therefore aim to further embed ESG criteria into procurement processes and foster steady improvements in sustainability performance across the supply chain.

15%

INDIRECT SUPPLIERS

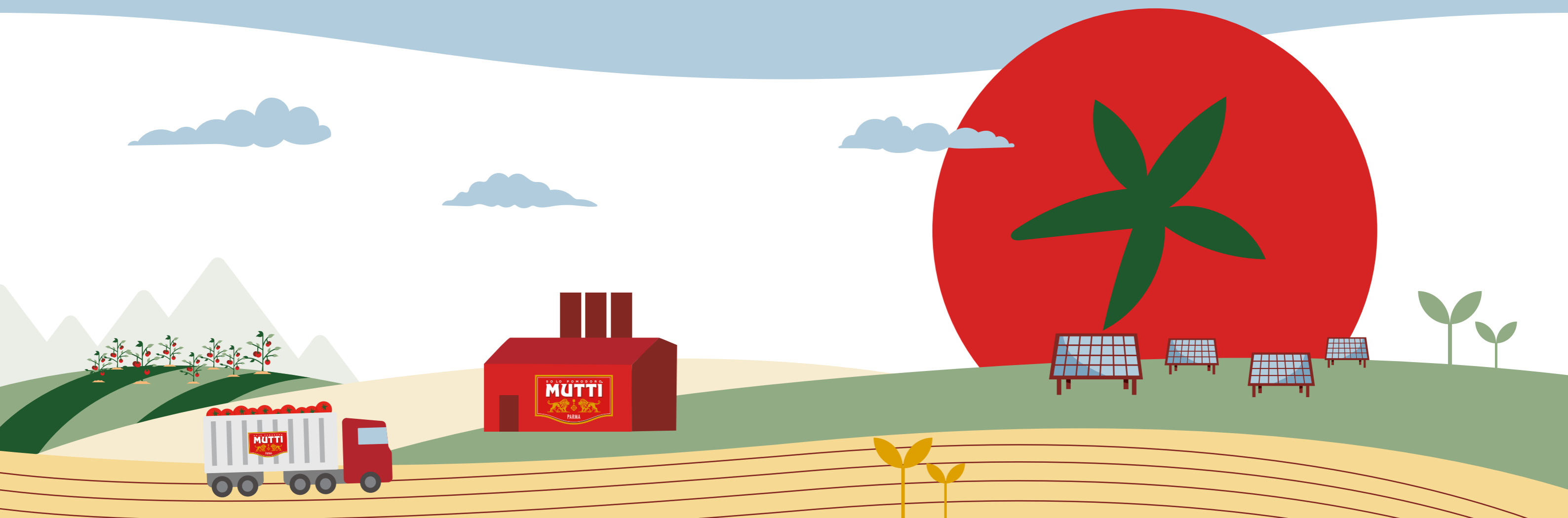
100%

NEW SUPPLIERS EVALUATED BASED ON ESG CRITERIA



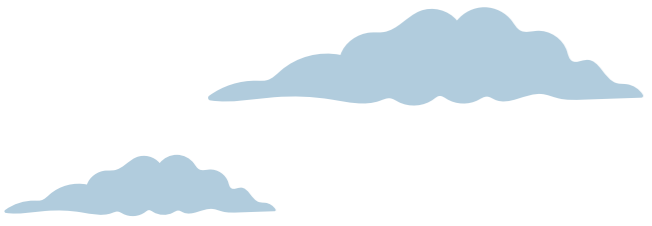
MUTTI'S COMMITMENT

to environmental sustainability



CHAPTER 04

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We have monitored our environmental performance for several years and have disclosed it to our stakeholders since 2021. In 2023, we decided to make our commitment to sustainability more transparent and structured by **defining and implementing our Environmental Strategy**, which guides our ongoing efforts to mitigate our environmental impact.

Additionally, Mutti's corporate bylaws formally commit us to "**a progressive evolution of our business and operational model toward a climate-neutral economy**, in line with European climate-neutrality objectives and national ecological transition objectives", as we have participated in the **CO2alition** program for several years.



CO2alition is the first community of its kind in Italy and currently brings together more than 90 companies from nine different sectors committed to accelerating the transition to climate neutrality.

Within this framework, we are developing our **Decarbonisation Plan** to progressively reduce emissions across the entire value chain, including indirect emissions, and align our business model with the relevant climate scenarios.

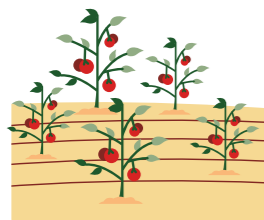
Participation in CO2alition also gives us access to expertise, operational tools and opportunities for discussion with other organisations, supporting the adoption of innovative solutions and the continuous improvement of our environmental performance.

In line with this approach, we are committed to maintaining continuous communication on the initiatives undertaken and to reporting results in a structured and transparent manner.

Through this commitment, we actively contribute to a collaborative ecosystem focused on the transition to a low-emission economy, while strengthening the transparency and robustness of our climate pathway.

4.1

ENVIRONMENTAL STRATEGY



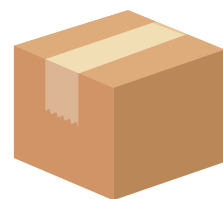
GROWING AND REGENERATION



PROCESSING



TRANSPORTATION AND DISTRIBUTION



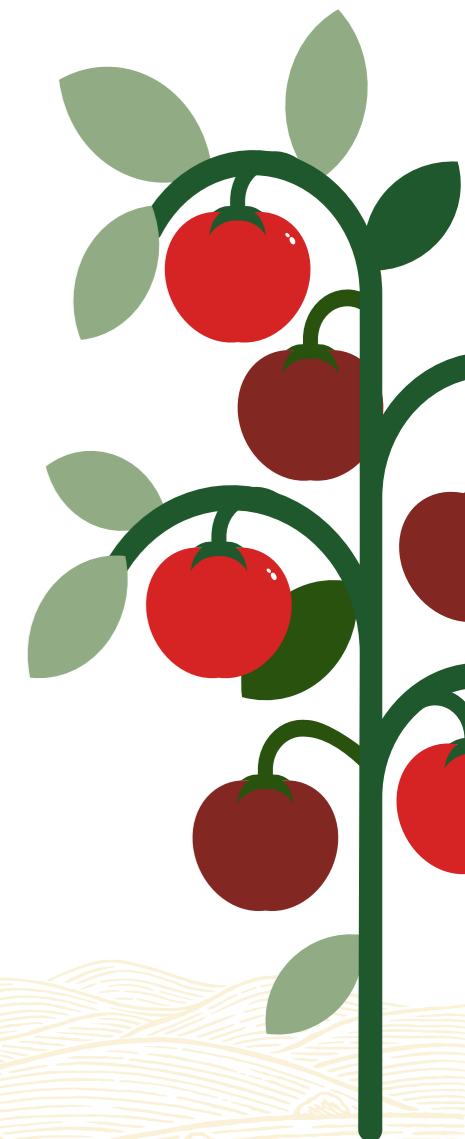
PACKAGING PRODUCTION AND END-OF-LIFE

The **European and international legislative and policy framework** provided the basis for defining the **Environmental Strategy**, which covers all stages of the production chain and is structured around the following **4 areas of intervention**:

- **Growing and regeneration:** includes tomato growing across all stages and harvesting, as well as biodiversity protection activities, including in areas not used for tomato growing;
- **Processing:** includes tomato selection, washing, sorting, processing, filling, packaging and final pasteurisation;
- **Transportation and distribution:** includes the transportation of tomatoes from fields to processing plants, as well as the handling and distribution of the finished product by road, sea, rail and intermodal transport;
- **Packaging production and end-of-life:** includes the production of the packaging used, such as glass, tinplate, metal drums and cardboard boxes, as well as its transportation to plants and end-of-life management through landfill, incineration and recycling.

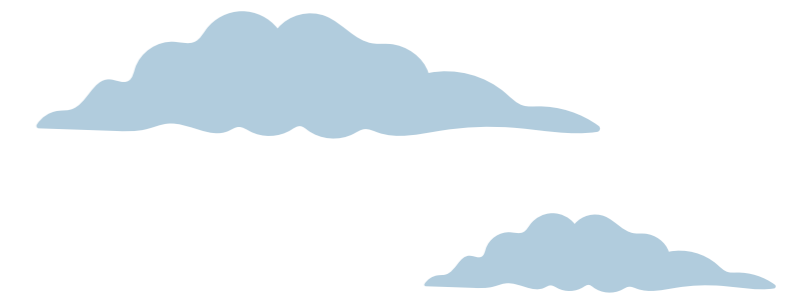
Additionally, we implement the Environmental Strategy across these four areas of the value chain in line with the following **strategic objectives**:

- Quantifying and reducing environmental impact to help mitigate the effects of **climate change**;
- Protecting and managing **water resources** with particular focus on reducing consumption through efficient water management that facilitates water reuse;
- Promoting the **circular economy** to optimise resource consumption by reducing waste and, where possible, promoting and repurposing waste;
- Protecting and promoting **biodiversity** to safeguard the local area and ecosystems.



4.2

FIGHTING CLIMATE CHANGE: GREENHOUSE GAS EMISSIONS



Aware of the urgency of the climate crisis and its direct impact on our business, we recognise our responsibility to actively help drive meaningful change. Climate change requires tangible commitment, which for us means implementing targeted actions to address this global challenge effectively.

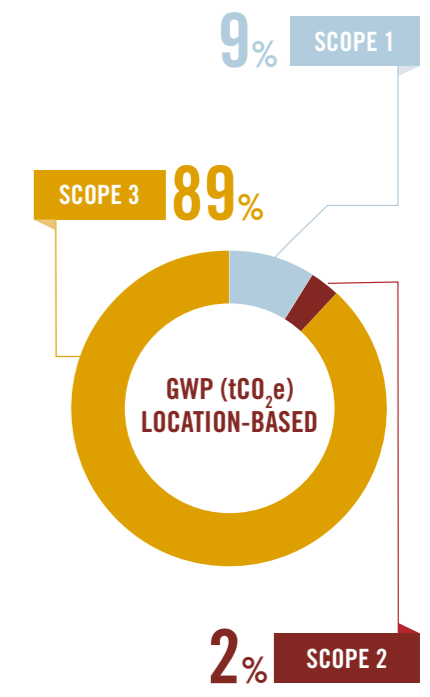
Against this backdrop, we have monitored Scope 1 and Scope 2 GHG emissions for years and, in 2024, expanded the reporting scope to include upstream and downstream elements of our production operations. In 2025, we decided to further strengthen our commitment to measuring environmental impact by **certifying the Carbon Footprint Organisation (CFO) according to ISO 14064-1: 2018**. This ensures that the calculations performed underwent an independent third-party review, establishing a methodological baseline consistent with the main international standards. 2025 was therefore selected as the base year for the calculation, as it was the first year in which this methodology was applied and verified.

Although the calculation framework classifies results differently from the GHG Protocol, in this section the data have been mapped back to Scope 1, 2 and 3 to ensure comparability with the prior year and alignment with stakeholder requirements.

We applied the operational control approach and calculated emissions using primary data or, where unavailable, secondary data, which were then fed into the calculation model to produce aggregate results. The emission factors used came from professional databases, including some of the most widely used, such as Ecoinvent, Agri-footprint and Agribalyse.

For calculation purposes, biogenic emissions associated with tomato, paper packaging and wood pallet flows were treated using a neutrality approach, as CO₂ uptake and subsequent re-emission along the life cycle occur within a timeframe of less than 100 years

The study scope includes our three production sites in Montechiarugolo (PR), Collecchio (PR) and Oliveto Citra (SA), the Insta-Factory mobile production facility, the six foreign sales offices across Europe, North America and Australia, and the two Red Store and Lions Store warehouses.



Our total emissions for base year 2025 amounted to **560,146** tCO₂e under the *location-based* approach and **573,524** tCO₂e under the *market-based* approach, broken down as follows.

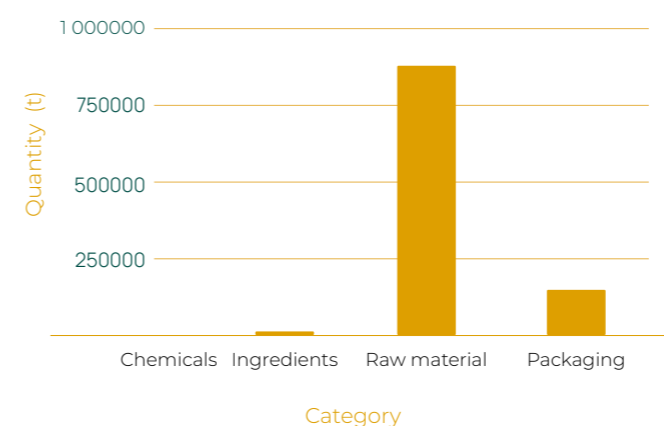
Scope	GHG category	GWP (tCO ₂ e) Location-Based	% on total	GWP (tCO ₂ e) Market-Based	% on total
1	SCOPE 1 TOTAL	48,442	8.65%	48,446	8.45%
1	1.1 - Emissions from stationary combustion	47,605	8.50%	47,605	8.30%
1	1.3 - Mobile combustion sources	690	0.12%	694	0.12%
1	1.4 - Fugitive emissions	147	0.03%	147	0.03%
2	SCOPE 2 - ELECTRICITY CONSUMPTION	13,820	2.47%	25,590	4.46%
3	SCOPE 3 TOTAL	497,884	88.88%	499,488	87.09%
3	3.1 - Purchased goods and services ¹	389,054	69.46%	390,658	68.12%
3	3.2 - Capital goods	3,013	0.54%	3,013	0.53%
3	3.4 - Upstream transportation and distribution	9,292	1.66%	9,292	1.62%
3	3.5 - Waste generated in operations	7,542	1.35%	7,542	1.32%
3	3.6 - Business travel	7,649	1.37%	7,649	1.33%
3	3.7 Employee commuting	7,355	1.31%	7,355	1.28%
3	3.9 - Downstream transportation and distribution	60,261	10.76%	60,261	10.51%
3	3.12 - End of life of products sold	13,718	2.45%	13,718	2.39%
	TOTAL	560,146	100%	573,524	100%

The analysis of the Carbon Footprint contributions shows that Scope 3 accounts for the largest share of our emissions, at 89%: specifically, purchased goods and services (Category 3.1) alone represent 69.5% of the total, consistent with the nature of our activities.

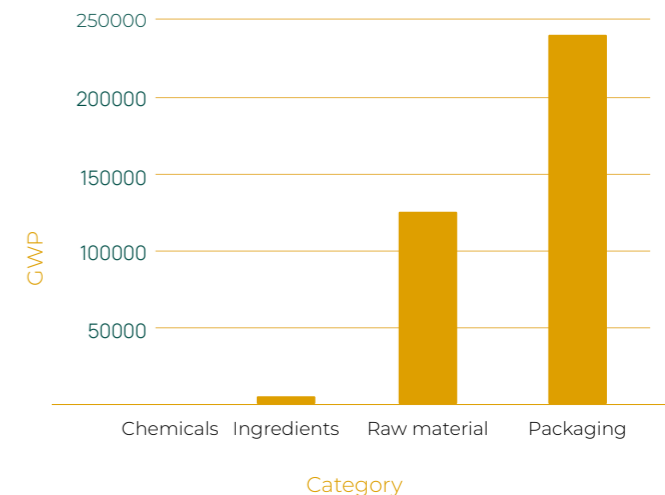
This is followed by Category 3.9, at 11%, which includes emissions related to the transportation of finished products to consumers, and Category 1.1, at 8%, which includes direct emissions mainly from the use of natural gas. The remaining categories account for a marginal share of the total.

In terms of purchases, packaging is the main source of emissions in the category, despite significantly lower incoming volumes than raw material. The tomato growing, processing and packaging stages are the highest-impact elements and should be the focus of efforts to identify decarbonisation strategies.

QUANTITY OF MATERIAL PURCHASED



GWP (tCO₂e) PRODUCED



¹Category 3.1 - Purchased goods and services and Category 3.3 - Fuel and energy-related emissions not included in Scope 1 and 2 are shown in aggregate form as part of the same category in ISO 14064 (Category 4.1-Emissions from purchase of goods). Out of these, purchases represent 95% and fuel and energy-related emissions the remaining 5%.

In detail, in terms of generated impact, packaging is dominated by metal materials, at 52.7%, and glass, at 39.2%, while plastic, paper and wood make an overall residual contribution.

Additionally, the analysis confirmed the snapshot already identified in prior years and enabled us to identify the environmental topics and activities most relevant to climate change which, for that reason, have been included in our climate strategy and are the subject of mitigation projects.

Below are our total emissions in 2024 and 2025 under the *Location-based* and *Market-based* approaches:

CO ₂ e emissions	u.m.	2024	2025
Direct emissions (SCOPE 1) <i>Location-based</i>	tCO ₂ e	41,151	48,442
Direct emissions (SCOPE 1) <i>Market-based</i>	tCO ₂ e	41,151	48,446
Indirect emissions (SCOPE 2) <i>Location-based</i>	tCO ₂ e	10,650	13,820
Indirect emissions (SCOPE 2) <i>Market-based</i>	tCO ₂ e	17,638	25,590
Indirect emissions (SCOPE 3) <i>Location-based</i>	tCO ₂ e	444,000	497,884
Indirect emissions (SCOPE 3) <i>Market-based</i>	tCO ₂ e	445,000	499,488
TOTAL (<i>Location-based</i>)	tCO₂e	495,800	560,146
TOTAL (<i>Market-based</i>)	tCO₂e	503,789	573,524

The increase in production and, consequently, consumption affected the CO₂e emissions trend, which increased across all Scopes. Given the significance of the carbon footprint amounts and the strong seasonality of our activities, the analysis was normalised against processed tomato volumes to assess **emission intensity** per reference unit (tCO₂e/t tomato).

This approach provides a more effective interpretation of environmental performance. The results show an improvement in 2025, attributable mainly to a more efficient season.

Year	Total GWP (tCO ₂ e)	Processed tomato (t)	Emission intensity
2024	495,800	561,000	0.88
2025	560,146	728,000	0.77



In 2025, as in the prior year, we monitored pollutant emissions generated at the Montechiarugolo, Collecchio and Fiordagosto production plants.

The pollutants covered by the Entities' Monitoring Plans were NOx, PM, CO and NH3, in line with prior years. Additional substances were not considered relevant to the type of business activity and were therefore not measured.

Specifically, in 2025, levels increased by 17% versus those measured in 2024 but significantly less than the increase in consumption and production.

Other significant air emissions	u.m.	2024	2025
NOx	ton	19.07	22.29
Particulate matter (PM)	ton	0.00	0.00
Carbon monoxide (CO)	ton	11.33	13.23
NH3	ton	0.028	0.033
Total	ton	30.43	35.55



Our commitment to sustainability: *understanding our products' impact*

Our environmental commitment also includes the analysis of impacts across our products' entire life cycle.

In this context, we conducted in-depth **Life Cycle Assessment (LCA)** studies on some of our main product references, including **crushed tomatoes, tomato purée and triple tomato paste**, as well as **Rossoro and Basil tomato sauce** and **Mutti's 100% Vegan Bolognese** sauce.

This analysis does not cover the product alone, but also extends to its **packaging**, which we recognise as a key lever for sustainability. Specifically, we studied the new **Lion Jar**, whose results are discussed in the sustainable packaging chapter ([Chapter 4.6.1](#)).

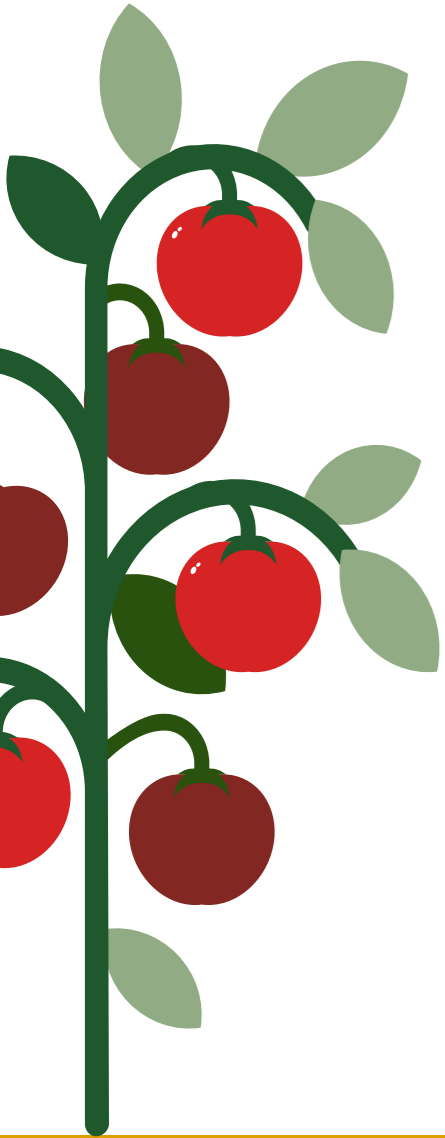
The studies conducted confirm the evidence from the Carbon Footprint of Organisation, namely that environmental impacts are mainly related to two key stages:

1. tomato growing
2. the production of primary packaging

The results confirm the importance of taking action across the entire supply chain, from agriculture to packaging, to generate tangible improvements.

4.3

ENERGY CONSUMPTION



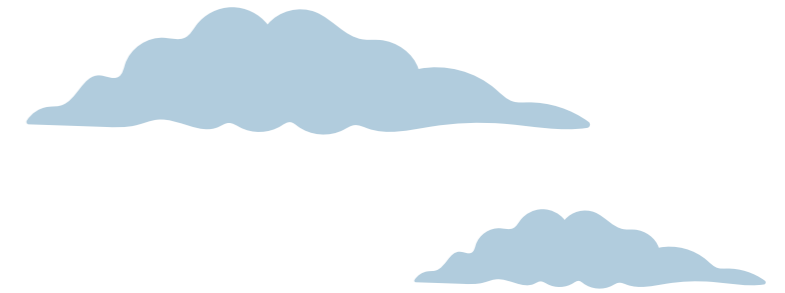
Energy consumption plays a crucial role in the tomato canning supply chain, due mainly to the concentration and pasteurisation processes typical of the industry.

For this reason, we make significant efforts to **monitor consumption and continuously optimise production processes**.

The energy consumed in our plants consists of natural gas, diesel fuel for InstaFactory's production processes, and electricity, either purchased or self-generated through photovoltaic or cogeneration plants at Montechiarugolo. We do not buy or sell energy from district heating, cooling or steam.

The data used to calculate consumption derive from documents such as utility bills, meters and extracts from the Company's internal management systems. The conversion factors applied to convert amounts into GJ are taken from the National Inventory Report (NIR) 2023 and the Energy Manager Guidelines 2018 - Version 2.1 (FIRE), in line with prior years.

In 2025, at the **Collecchio plant**, we started monitoring electricity consumption in preparation for the ISO 50001 certification process and to support the energy diagnosis under Legislative Decree 102/2014. The project involved installing new meters and upgrading medium-voltage switchboards with grid-ready circuit breakers, with the aim of gradually increasing the coverage of monitored consumption.



The measures will enable us to manage energy more efficiently and improve the reliability and quality of energy performance indicators.

Energy efficiency projects in 2025 involved mainly the **Oliveto Citra plant** and consisted of two separate initiatives.

First, a new MVR forced-circulation evaporator was installed, delivering a significant efficiency improvement versus conventional evaporators: the estimated savings versus standard technology amount to approximately 1,100 tonCO₂/year.

Second, energy recovery was implemented on the new Hot Break, generating additional savings of approximately 240 tonCO₂ per year versus traditional solutions.

The 3 production plants have an environmental management system certified according to ISO 14001:2015

Beginning in 2024, we also started monitoring office energy consumption in our overseas sales offices.

These amounts are available as primary data only for the U.S. office and Nordics office; energy consumption at the other business locations was estimated based on occupied floor area and climate zone.

Overall energy consumption of the company increased 18% versus the prior year, but, thanks to technical and management interventions, they were found to be much lower than the increase in production.

Energy consumption	u.m.	2024	2025
Total energy consumed from non-renewable fuel sources	GJ	693,040	810,321
Methane gas	GJ	685,453	800,920
Diesel (for production processes)	GJ	3,409	2,947
Diesel (vehicles for business use)	GJ	3,188	4,152
Petrol (vehicles for business use)	GJ	990	2,214
Electric cars	GJ	-	88
Total electricity consumption²	GJ	142,433	174,607
Electricity purchased from the grid	GJ	137,219	168,648
Self-generated electricity from photovoltaics	GJ	6,939	6,792
Electricity sold by photovoltaics	GJ	1,726	833
Total energy consumed	GJ	835,473	984,928

Overall, the amount of finished product increased 26% versus 2024. The **energy intensity** index, calculated as the ratio of the Group's total energy consumption to the quantity of finished product, decreased, further confirming a more efficient 2025 season.

Year	Emission intensity (CJ/ton)
2024	2.01 ³
2025	1.89

² The total given in the table does not include the consumption of the self-generated electricity by co-generator.

This amount was excluded to avoid double counting with the amount of gas used to power the cogenerator itself.

³ Starting from this report, the calculation of energy intensity includes the Group's overall energy consumption and no longer only that of the three production plants; therefore, the 2024 figure is not fully comparable with the one published in the previous report.

LOGISTICS

As a Company, we aim to manage a distribution network that can meet our customers' needs, flexibly managing resources and warehouse space in response to the **pronounced seasonality** of production flows generated by the tomato processing season, with an increasingly strong focus on selecting the right transportation and distribution network alternatives.

Logistics cuts across the entire business organisation, from receiving and handling packaging to delivering finished products to customers.

Logistics activity is not under our direct control, as we do not have our own transport fleet but rely on third-party operators that manage the network; nevertheless, aware of the industry's impact in terms of CO₂e emissions, we constantly work to identify less impactful ways to transport our finished products.

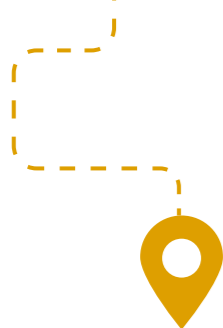
We are focusing on three main areas: optimising the logistics network, increasing intermodal transportation, and using alternative fuels to diesel.



1 LOGISTICS EFFICIENCY

~10 km

AVERAGE DISTANCE BETWEEN PLANTS AND WAREHOUSES



FEWER TRANSPORTS
FEWER EMISSIONS

First, **our main distribution warehouses** in Italy are located at an average distance of approximately **10 km** from our production plants, which already enables us to significantly limit environmental impacts; additionally, our products are moved from warehouses only after sale, enabling us to avoid placing goods into the logistics flow unnecessarily. Additionally, the opening of the **Lions Store** has further increased goods storage capacity, reducing kilometres travelled and limiting handling.

We constantly work to increase **vehicle load factors** and **optimise the distance** travelled by our products.

The vehicle fleet we rely on for road transport consists of **EURO 5 and 6 vehicles**.

We consistently aim to **reduce the mileage** of our road transport per ton of product shipped, seeking wherever possible to use lower-impact solutions, such as **intermodal transport**: truck and train, truck and ship.

In February 2025, through cooperation with **Parma Interport**, a load of our products departed by train from Parma to Warsaw for the first time.

This shipment adds to the many other intermodal routes and confirms our drive toward more efficient and sustainable logistics. Rail represents the most promising option in terms of environmental sustainability, as, where possible, it can almost completely replace road transport.



BIO-LNG

UP TO
-87%

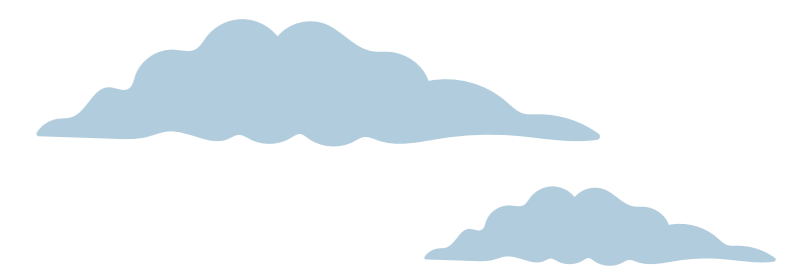
LOWER EMISSIONS
COMPARED TO
TRADITIONAL FUELS

Also in 2025, the first route using **bio-LNG** trucks was launched: the vehicles depart from our Red Store to La Spezia, with Australia as their final destination. Bio-LNG is a renewable fuel produced from organic waste that can reduce atmospheric gas emissions by up to 87% versus traditional fuels.

This project, developed in collaboration with **LC3 Trasporti** and **FJT LOGISTICS**, represents another step toward more environmentally conscious logistics.

Lastly, the **pallet pooling** project continued in 2025 and, versus a traditional pallet interchange process among supply chain actors, enables more efficient management of the pallets used, avoiding empty trips. This reduces vehicle flows and, consequently, related emissions.

4.4 PROTECTION OF WATER RESOURCES



Water is an essential resource for our activities, and we are fully aware of its value as a common good. Given its limited availability, we must protect it and use it responsibly. For this reason, we consider it our duty to manage water carefully and actively work to conserve it and reduce waste.

Water plays an essential role within our production plants, where it is used in several tomato processing stages, including raw material transport and washing operations, as well as plant cooling activities needed to ensure the efficiency and continuity of the production cycle.

Specifically, water is used to unload tomatoes from trucks and then transport them to washing and processing plants; using water for this operation ensures that tomatoes retain their quality without being damaged. Over the years, to minimise the use of water resources, we have implemented a system that uses **recycled water** for this activity, eliminating the need to withdraw water for this purpose.

For other uses, we use mainly water withdrawn from wells, which, once used, is purified and returned mainly to the surface water system after appropriate treatment.

Most of the water used is withdrawn from wells (2181 ML), while water from public aqueducts has a marginal impact (72 ML). Water withdrawals increased slightly in 2025, both overall and in water-stressed areas; however, in general terms, volumes remained in line with the prior year.



Withdrawal point	u.m.	2024		2025	
		From all areas	From water stressed-areas	From all areas	From water stressed-areas
Groundwater (total)	ML	1,998	127	2,181	130
Freshwater (≤1,000 mg/l total dissolved solids)	ML	1,998	127	2,181	130
Other water types (>1,000 mg/l total dissolved solids)	ML	-	-	-	-
Third-party water resources (total)	ML	52	26	72	49
Freshwater (≤1,000 mg/l total dissolved solids)	ML	52	26	72	49
Other water types (>1,000 mg/l total dissolved solids)	ML	-	-	-	-
Total water withdrawals	ML	2,050	153	2,253	179

The assessment of water-stressed areas was based on the World Resources Institute's Aqueduct Water Risk Atlas tool (<https://www.wri.org/initiatives/aqueduct>).

	u.m.	2024		2025	
		From all areas	From water-stressed areas	From all areas	From water-stressed areas
Discharge of water by destination					
Surface water (total)	ML	1,649	-	1,870	-
Freshwater ($\leq 1,000$ mg/l total dissolved solids)	ML	1,649	-	1,870	-
Other water types ($> 1,000$ mg/l total dissolved solids)	ML	-	-	-	-
Third-party water resources (total)	ML	174	174	205	-
Freshwater ($\leq 1,000$ mg/l total dissolved solids)	ML	174	174	205	-
Other water types ($> 1,000$ mg/l total dissolved solids)	ML	-	-	-	-
Total water discharges	ML	1,823	174	2,075	-

Analysis of the ratio of water withdrawal volumes to the quantity of finished product produced shows a 13% reduction versus reporting year 2024, representing an improvement in water resource use efficiency per unit of product, due also to a more favourable season.

Similarly, water discharge volumes also decreased (-10%), further confirming the efficient use of the resource.

Plant	KPI	u.m.	2024	2025
Montechiarugolo	Water withdrawals/ finished product	m ³ /ton	4.92	4.02
Collecchio	Water withdrawals/ finished product	m ³ /ton	5.72	5.12
Fiordagosto	Water withdrawals/ finished product	m ³ /ton	2.72	2.75
Group	Water withdrawals/ finished product	m ³ /ton	4.94	4.31

Plant	KPI	u.m.	2024	2025
Montechiarugolo	Water discharges/ finished product	m ³ /ton	4.49	3.63
Collecchio	Water discharges/ finished product	m ³ /ton	4.73	4.63
Fiordagosto	Water discharges/ finished product	m ³ /ton	3.09	3.16
Group	Water discharges/ finished product	m ³ /ton	4.40	3.97

Water withdrawals and discharge volumes increased slightly during the year, consistent with the increase in finished product output. Despite this change, the amounts are overall in line with those of the prior year.

The assessment of water-stressed areas was based on the World Resources Institute's Aqueduct Water Risk Atlas tool (<https://www.wri.org/initiatives/aqueduct>).

4.5

PROTECTION OF BIODIVERSITY

5,742

POLLINATORS
RECORDED



102

BIRD SPECIES

15

HECTARES OF
RESTORED
AGRICULTURAL
LAND

The protection of biodiversity is a priority commitment for us, closely linked to our awareness of our role as an industrial entity in relation to the environment. Indeed, our activities inevitably interact with natural ecosystems. For this reason, we aim to integrate respectfully, seeking to operate in harmony with our natural surroundings.

This year, our commitment to caring for the environment became even more tangible.

In 2025, we completed the long-term **renaturalisation** project at the Montechiarugolo site, aimed at restoring natural habitats and conserving biodiversity. Key measures include:

- **implementation** of “**Casa delle Rondini**” as a nesting site for protected species;
- **restoration** of an agricultural area of approximately 15 hectares **east** of the plant, with the planting of more than 1,100 trees, 6,800 shrubs and 2,370 meters of hedges, thereby contributing to the creation of habitats for birds, amphibians, micro-mammals and pollinating insects;
- **an additional measure** on more than three hectares to the **north**, with new plantings of more than 2,000 trees and 5,800 shrubs, grassed areas and unsealed wetlands, also supporting groundwater recharge.

The project is supported by integrated monitoring activities, including wildlife censuses, satellite systems and IoT devices, which have shown improved ecological conditions at the site, with increased soil permeability, habitat availability and biodiversity presence.

Our partnership with the **KilometroVerdeParma** Voluntary Consortium, of which we are ordinary members, forms part of this approach to ecosystem protection. Through this partnership, group certification of the **Sustainable Management System of Medium-Long-Cycle Tree Plantations** for the sites involved,



led by the Consortium, was obtained in June in accordance with the PEFC standard for the eastern intervention.

Also in 2025, we completed a **Biodiversity Site Assessment** for the areas surrounding the Montechiarugolo operating site, with the aim of assessing the status of ecosystems, the impacts of our activities on them, and concrete activities to safeguard and restore the affected areas.

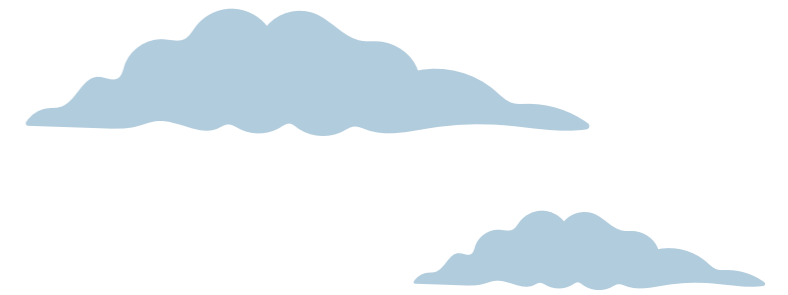
The study was conducted using a technical and scientific approach developed by a third-party company, based on satellite analysis and IoT field monitoring, with the aim of providing objective data useful for defining mitigation strategies in line with the Nature Restoration Law, the Global Biodiversity Framework and UNI/PdR 179.

The plant is located in a predominantly agricultural area. The monitoring identified **5,742 pollinators**, a bird **community of 102 species** with good diversity, and overall balanced local fauna, although influenced by the agricultural and seasonal context.

This project is an innovative example of how biodiversity can be integrated into Corporate sustainability, fostering not only environmental protection but also greater operational resilience.

We are also a partner in the **Nature Positive Network**, an initiative dedicated to promoting development models capable of reversing biodiversity loss and generating positive impacts on ecosystems. The Network focuses on the Po River District, one of the highest-priority areas for biodiversity conservation in Italy.

Joining the Network confirms our commitment to actively contributing to the transition to a nature-positive economy by sharing best practices, adopting measurement tools and strengthening strategies to protect and regenerate nature along its value chain.



4.6 CIRCULAR ECONOMY



From a circular economy perspective, we promote the optimisation of resource consumption and waste reduction; production waste from our activities, for example, is repurposed in other production chains, and we are committed to identifying higher value-added alternatives that are increasingly sustainable and circular.

4.6.1 PACKAGING

On our path toward more responsible business management, we attach great importance to procurement and supplier assessment. At the same time, we are intensifying our efforts to promote and support circular economy projects.

We therefore seek to move toward purchasing **packaging with sustainability features** by pursuing the following directions:

- Reducing material **weight**.
- Increasing **recycled** material components.
- Using **recyclable** solutions, where feasible.
- Responsible sourcing of **raw materials**, such as paper from responsibly managed forests;
- Identifying **circular economy** projects.

Our product packaging is divided into primary packaging, which comes into direct contact with the product, and secondary packaging.

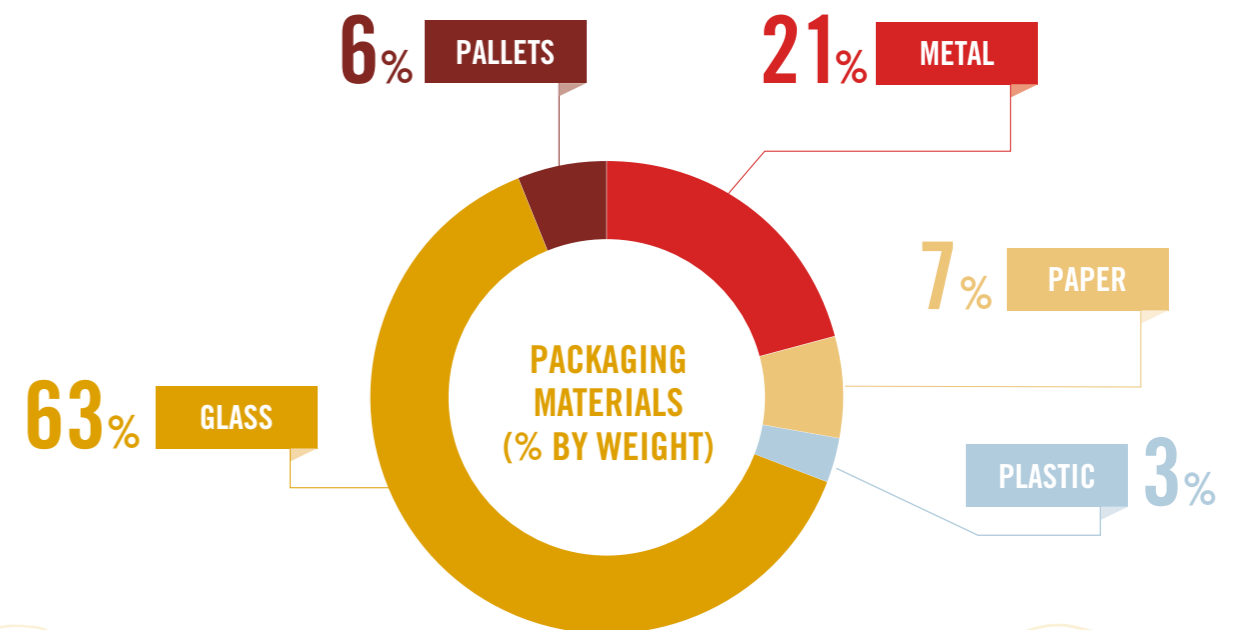
Primary packaging includes mainly **glass**, which accounts for 63% by weight of the total, and all metal packaging, such as **cans, tubes** and **lids**, which account for 21% by weight of total purchased packaging.

As regards **paper** and **cardboard**, 85% by volume of the material we purchased in 2025 was **recycled**, while 95% came from responsibly managed forests.

The amount of **plastic** used in primary and secondary packaging is modest, accounting for a very small share of total packaging used, at 3%, such as caps, labels, trays, pouches and soup bowls.

More than 99.5% of our packaging is recyclable.

The graph summarises the composition of purchased packaging broken down by material type.





Design and sustainability: *the new generation of packaging*

In 2025, we took a significant step forward in packaging innovation with the introduction of the new **Lion Jar**, developed through careful R&D work.

This new glass sauce jar is lighter than the previous octagonal jar and features lions embossed, making the product immediately recognisable on shelves. Additionally, the double plastic label on the octagonal jars was replaced with a single **paper label**.

This redesign delivers an important **sustainability** benefit. Thanks to this redesign project, we reduced the amount of glass in our jars for the same content, thereby lowering the environmental impact in terms of CO₂e over the jar's life cycle.

An **environmental impact study**, verified by a Third-Party Entity, confirmed that the new solution reduces CO₂e emissions by between 7% and 13% versus the previous packaging for the two largest formats, which account for approximately 70% of our sauces.

Additionally, thanks to the new jar, we achieved significant **production efficiency** results, increasing line speed and therefore the number of pieces produced.

In line with this innovation, also in 2025, we unveiled **new packaging for the pesto line**, developed following a year-long consumer research and listening project.

The new design debuted on shelves in **Italy** and **Germany**.

In 2025, we also conducted a study aimed at **increasing the recycled material content** in packaging by introducing half-white bottles for 700g tomato purée, with a guaranteed minimum recycled material content of 40%, including internal and external scrap. Industrial tests were conducted on approximately 1.5 million bottles during the year and proved successful, confirming the feasibility of the solution and opening the door to possible adoption on a larger scale.

In addition to developing solutions to increase the use of recycled materials in packaging, we are also committed to **reducing the overall quantity of materials used**. Examples include the Lion Jar case mentioned above and the project launched for multi-packs for finely chopped tomatoes intended for the Scandinavian market, which involved eliminating plastic shrink film for 12-unit formats in 2025. This solution, already implemented between 2024 and 2025 and expected to see a further increase in volumes in 2026, reduces plastic use and improves process efficiency, including through the internalisation of packaging activities.

4.6.2 WASTE AND BY-PRODUCTS MANAGEMENT

Within our production plants, we adopt an approach aimed at **minimising the amount of waste generated**, directing it mainly to recovery or recycling activities, in full compliance with current environmental regulations and with the aim of protecting the environment. Waste comes from our production operations and includes waste from the transformation process, packaging materials and residues from maintenance operations on production lines.

The Company uses waste management software, which is gradually being extended to all internal areas, to record, map and extract all operations performed. Waste identification forms are the official documentation used to extract waste data. The department responsible for these processes is HSE. Waste management is then entrusted to third-party companies whose authorisations Mutti verifies as required by the Environmental Management System procedures, giving preference to **waste recovery or recycling activities**, in full compliance with current environmental regulations.



ton	2024			2025		
	Landfill	Recycling/reuse	TOTAL	Landfill	Recycling/reuse	TOTAL
Hazardous	4	16	20	3	15	18
Non-hazardous	3,258	18,968	22,226	3,101	22,121	25,222
TOTAL	3,262	18,984	22,246	3,104	22,136	25,240

Waste generated increased in 2025, reflecting the increase in production activity. However, the amounts remained almost unchanged versus the prior year.

Our production process also generates by-products such as peels, seeds and tomatoes not suitable for processing, which are fully reused through a circular approach. In 2025, 20% of these by-products were intended for **biogas** production, while the remaining 80% was used for **animal feed**.

By-products broken down by type of reuse	u.m.	2024	2025
Total by-products	ton	26,885	33,461
Of which for biogas production	ton	4,034	6,748
Of which intended for animal feed	ton	22,851	26,713



Waste repurposing

In 2025, we further strengthened our commitment to the circular economy by launching and participating in several research projects aimed at repurposing tomato **peels** and processing residues.

In collaboration with **Food & Flavours** and the **University of Turin**, we launched an experimental project aimed at reducing the presence of contaminants, including metals and pesticide residues, in tomato peels. The initiative involves studying pretreatment technologies to stabilise the by-product and support its possible repurposing within the food chain, including through the production of flour for food use. The program is currently under development and continues with the aim of optimising the most effective processes.

In parallel, in collaboration with the **University of Parma**, we launched an experimental study based on fermentation processes to decontaminate peels. The process uses selected microorganisms capable of binding contaminants to their cellular structure, enabling their subsequent removal together with the microbial biomass. The goal is to develop an innovative solution to improve the quality and repurposing prospects of peels within the food supply chain.

Lastly, in 2025 we launched a study on the use of residual biomass from tomato processing for the **production of aviation fuel**, involving several European partners.

MUTTI'S APPROACH

to social responsibility



CHAPTER 05

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5.1

SOCIAL STRATEGY

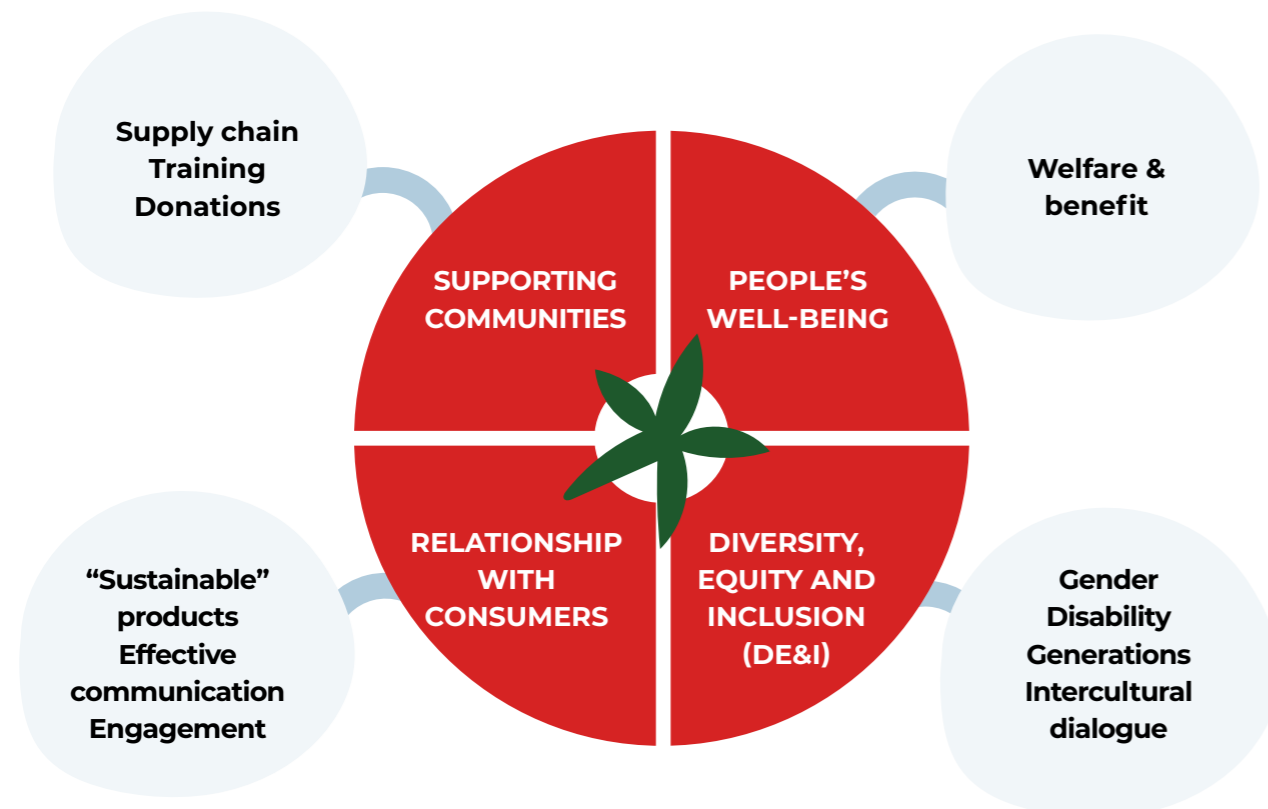
Social responsibility is a core element of the way we do business, which is why we formalised it in our **Social Strategy**.

Operating responsibly means recognising the impact our business activities have on the people with whom we interact every day and working to ensure that this impact is positive and lasting.

Against this backdrop, we completed the integration of our ESG Strategy in 2025, enabling us to incorporate **social topics into our sustainability strategy** and move from an approach initially focused more on environmental matters to a centralised oversight of all ESG areas.

The pillars of the Social Strategy are defined on the basis of our long-established corporate values and the results of the Materiality Assessment, integrated with the main regulatory references, particularly the ESRS.

We therefore identified **four main areas of focus**, for each of which we set up dedicated operational teams tasked with identifying specific needs and developing improvement initiatives. Lastly, we extended the governance model to social topics by broadening the Committee's responsibilities.



PEOPLE'S WELL-BEING

We continuously monitor employee well-being with the aim of identifying actions and initiatives that address specific needs and improve quality of working life. At Mutti, people's well-being is central to business development

1

DIVERSITY, EQUITY AND INCLUSION (DE&I)

We operate every day in accordance with principles of impartiality and respect and do not tolerate any form of direct or indirect, multiple or intersecting discrimination related to gender, age, sexual orientation or identity, disability, health status, ethnic origin, nationality, political opinion, social background or religious belief.

2

SUPPORTING COMMUNITIES

We promote initiatives to support local communities and the areas in which we operate. Our goal is to identify the real needs of local areas and develop actions that respond to concrete requirements, contributing to the development and well-being of the communities with which we engage.

3

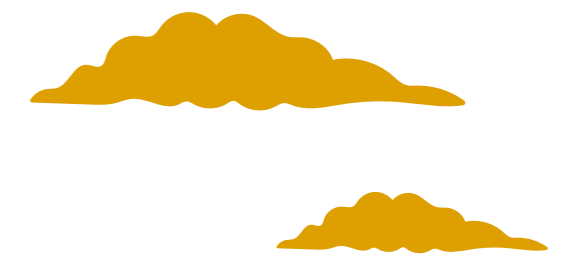
RELATIONSHIP WITH CONSUMERS

We recognise a genuine responsibility towards our consumers. Our relationship with them is expressed through engagement, transparency, listening to their needs and the actions that follow, including the development of Mutti products.

4

5.2

PEOPLE'S WELL-BEING



601
EMPLOYEES

104

EMPLOYEES
HEADQUARTER
ITALY

70

EMPLOYEES IN
INTERNATIONAL
OFFICES

68

EMPLOYEES AT
LOGISTICS HUBS

359

EMPLOYEES AT
PRODUCTION SITES

Our success stems from the dedication and motivation of the people who work at Mutti every day. We are therefore committed to ensuring that each individual is valued for their contribution by recognising their talent, skills and professionalism, and by supporting their full professional and personal development. We have become the Company we are thanks above all to the constant commitment of the people who work with us; accordingly, we promote initiatives that support their well-being both inside and outside the workplace.

At 31 December 2025, **there were 601 employees**¹, whose daily contribution, marked by commitment and responsibility, is a key driver of our growth. The total number of employees remained almost unchanged from 604 in the prior year. Our organisation operates across several locations, including the Italian Headquarter, the three production sites in Montechiarugolo, Collecchio and Oliveto Citra, the Red Store and the new Lions Store Logistics Hubs and the seven Sales Companies abroad. In 2025, the Headquarter had a total of 104 employees, while the three production sites employed 359 people, 299 of whom were classified as blue-collar workers. As for the foreign Companies active in 2025 - France, Germany, Sweden, the UK, the US, Australia and Poland - total headcount was 70, up 8% versus the prior year; lastly, the logistics hubs count 68 employees.

Approximately 91% of employees at 31/12/2025 are covered by a Collective Bargaining Agreement; in Italy, employees are covered by the National Collective Bargaining Agreement (CCNL) for the food industry, while in France all employees are covered by the *Convention Collective du commerce de détail et de gros à prédominance alimentaire*. The remaining employees working in foreign offices are employed under local legal systems, which independently and specifically govern working conditions, workers' rights and duties, reflecting the economic, cultural and social features of each national context.

¹ Employee figures and related indicators are calculated based on headcount at 31/12/2025 and include the entire Mutti Group scope (Italy and abroad).

Our business follows a seasonal cycle, with peak activity during the months of the **Tomato Season**, which runs from July to September/October. During this period, seasonal staff must be hired to ensure continuity and efficiency in the tomato processing cycle. This seasonal phase therefore requires a temporary increase in the workforce, which inevitably results in a rise in fixed-term contracts. At the peak of the 2025 Season, the seasonal workforce reached **1,645 employees**, with an annual average value of **380** seasonal employees in FTE terms.

Because employee protection and well-being lie at the heart of our corporate philosophy, we are committed to ensuring a safe, inclusive and respectful working environment. To this end, we implemented a Management System that complies with high standards of safety and professional ethics, as certified under **SA8000:2014**. Through this Management System, we reaffirm our ongoing commitment to improving working conditions and providing the resources needed to ensure a protected working environment that respects the rights of every individual. For the past four years, the Montechiarugolo and Collecchio plants have been certified to this Standard; **a key milestone in 2025 was the successful extension of the certification scope to include the Oliveto Citra plant.**

In line with this vision, in 2019 we introduced the "**Mutti Listening Line**" (Whistleblowing), which was further strengthened in 2025: an anonymous reporting channel, accessible through our website, that allows all employees to report any improper conduct within the Company confidentially and promptly. This system, designed to support safe communication and help maintain a respectful working environment, is also accessible to the public for any further reports.



SA 8000:2014

The **SA 8000:2014** Standard is the international benchmark for corporate management aimed at protecting workers' rights and promoting their well-being within organizations. In addition to setting guidelines to improve working conditions, it emphasizes the importance of transparency and social responsibility.

This Standard not only ensures safe and decent working conditions, but also promotes the active involvement of workers in corporate governance. This approach strengthens employees' sense of belonging and responsibility, while also fostering constructive and inclusive dialogue and creating a more collaborative working environment.

It also requires companies to make a tangible commitment to safeguarding human rights, managing industrial relations fairly and supporting local communities. Adopting this approach not only helps create an ethical and fair working environment, but also promotes socially and economically sustainable and responsible development.



The well-being of our people is a priority for us and translates into tangible actions aimed at improving quality of working life. Each initiative is supported by the resources needed to foster a positive environment that responds to everyday needs.

This is also the context for the “**Quisimangia**” **company restaurant** project, conceived as a further expression of attention to our people. Created through the renovation of an old inn, the project was conceived by the international design and architecture studio CRA – Carlo Ratti Associati and it stands out for several innovative features and for embodying the Company's founding values, which in this case take the form of an exclusive well-being initiative for its employees.

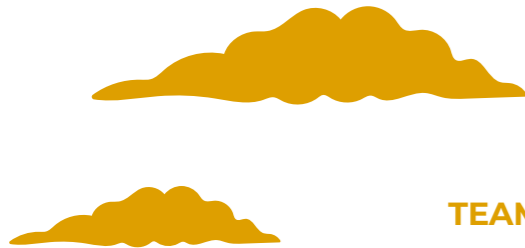
By integrating elements of sustainability and circularity, the building reuses production by-products which, once recycled, were used to create the resin forming the interior flooring, while energy savings were maximised through the introduction of new environmental control technologies. The restaurant is also surrounded by a garden, curated by the architect Paolo Pejrone one of the most renowned contemporary Italian landscape painters, covering more than one hectare and dedicated exclusively to local plants and products.

We also adopted the UP2GO **carpooling** management app in 2025. This platform enables each employee to make home-to-work travel more efficient by offering or requesting lifts from colleagues travelling along the same route, while also accumulating credits to receive monthly rewards. The introduction of this app enabled us to **avoid** approximately **3,170 kg of CO₂ emissions** in 2025, with around **1,000 journeys** completed and recorded on the app.

A further initiative to promote employee well-being was the establishment of **WeMutti**, a cross-functional working group created in 2022. WeMutti aims to improve communication between offices and plants and encourage broader employee participation, making it easier to listen to people, recognise their needs and value their proposals. Each member of the WeMutti group is responsible for identifying needs and proposals within their area and acting as a spokesperson for Company guidelines among colleagues. The group meets regularly to select the most significant ideas.

Employees also have access to a welfare and benefits system designed to support personal, family and professional well-being.





TEAM BUILDING INITIATIVES

In 2025, our employees took part in various team-building activities; these initiatives covered topics such as leadership, team management in changing environments, enhancement of human capital, performance assessment, the development of effective delegation, and the definition of shared strategies and objectives, with the aim of strengthening team cohesion.

In June, we took part in a new edition of **Clean Up Mutti**, an afternoon of volunteering designed to take concrete action together in support of the environment and the community. The initiative was carried out in collaboration with the **Kilometroverdeparma** Forestry Consortium and the **IBO Italia** association. The initiative led to the collection of several kilograms of waste, which was then disposed of through official channels.

Employees from the French office took part in the **Green Treely Challenge**, a “charity walk” initiative under which one tree was planted for every 15,000 steps completed by participating teams. Thanks to the commitment and team spirit shown, the Mutti France team placed second in its category, with a total of 2,474,000 steps, equivalent to 142 m² of trees planted.

Lastly, in October, the **Parma Marathon** took place, a regular event in which a team of our employees also participated. Each participant was able to choose their own route and run or walk wearing a Mutti jersey.

All team-building activities carried out in 2025 form part of the Company’s broader commitment to professional growth, organisational well-being and the creation of a collaborative, resilient working environment oriented towards continuous improvement.



Team Building *Clean Up Mutti*



EMPLOYEES

TOTAL NUMBER OF EMPLOYEES BY CONTRACT TYPE (PERMANENT AND FIXED-TERM) AND BY GENDER

Headcount	At 31 December 2024			At 31 December 2025		
	Men	Women	Total	Men	Women	Total
ITALY						
Permanent	309	175	484	303	177	480
Fixed-term	28	25	53	28	21	49
Non-guaranteed hours	1	1	2	1	1	2
Total	338	201	539	332	199	531
ABROAD						
Permanent	31	29	59	34	31	65
Fixed-term	1	4	5	0	5	5
Non-guaranteed hours	0	0	0	0	0	0
Total	32	33	65	34	36	70
GROUP						
Permanent	340	204	543	337	208	545
Fixed-term	29	29	58	28	26	54
Non-guaranteed hours	1	1	2	1	1	2
Total	370	234	604	366	235	601

TOTAL NUMBER OF EMPLOYEES BY EMPLOYMENT TYPE (FULL-TIME AND PART-TIME) AND BY GENDER

Headcount	At 31 December 2024			At 31 December 2025		
	Men	Women	Total	Men	Women	Total
ITALY						
Full-time	335	183	518	328	179	507
Part-time	2	17	19	3	19	22
Non-guaranteed hours	1	1	2	1	1	2
Total	338	201	539	332	199	531
ABROAD						
Full-time	31	32	63	34	33	67
Part-time	1	1	2	0	3	3
Non-guaranteed hours	0	0	0	0	0	0
Total	32	33	65	34	36	70
GROUP						
Full-time	366	215	581	362	212	574
Part-time	3	18	21	3	22	25
Non-guaranteed hours	1	1	2	1	1	2
Total	370	234	604	366	235	601

NEW HIRES AND TURNOVER²

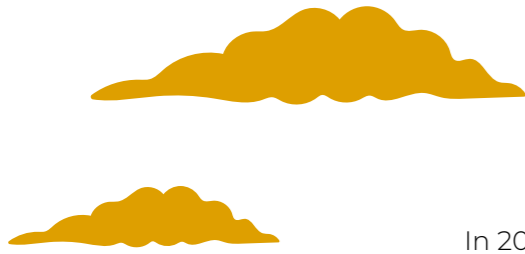
HIRE AND TURNOVER RATES BY GENDER AND GEOGRAPHICAL AREA

Number and rate of new hires and turnover by gender and geographical area headcount	2024				2025			
	New hires		Departures		New hires		Departures	
	N	%	N	%	N	%	N	%
ITALY								
Men	54	17%	21	7%	34	10%	46	14%
Women	28	12%	7	3%	14	7%	10	5%
Total	82	15%	28	5%	48	9%	56	11%
Abroad								
Men	6	2%	4	1%	3	9%	2	6%
Women	17	7%	6	3%	4	11%	2	6%
Total	23	4%	10	2%	7	10%	4	6%
GROUP								
Men	60	19%	25	8%	37	10%	48	13%
Women	45	20%	13	6%	18	8%	12	5%
Total	105	19%	38	7%	55	9%	60	10%

² To provide a more meaningful representation of the turnover rate, employees hired and terminated under seasonal contracts were excluded. Hire and turnover rates are calculated by relating the total number of permanent employees, in headcount, hired and terminated during the year by age group and gender to the total headcount at 31.12 in the respective category, excluding seasonal employees.

HIRE AND TURNOVER RATES BY AGE GROUP AND GEOGRAPHICAL AREA

Hire and turnover rates by age group and geographical area	2024				2025			
	New hires		Departures		New hires		Departures	
	N	%	N	%	N	%	N	%
ITALY								
< 30 years old	34	41%	7	9%	16	16%	11	11%
30 – 50 years old	40	12%	14	4%	20	6%	24	8%
> 50 years old	8	6%	7	2%	12	10%	21	17%
Total	82	15%	28	5%	48	9%	56	11%
ABROAD								
< 30 years old	2	2%	0	0%	2	29%	0	0%
30 – 50 years old	16	5%	6	2%	5	12%	4	10%
> 50 years old	5	4%	4	3%	0	0%	0	0%
Total	23	4%	10	2%	7	10%	4	6%
GROUP								
< 30 years old	36	44%	7	9%	18	17%	11	10%
30 – 50 years old	56	17%	20	6%	25	7%	28	8%
> 50 years old	13	10%	11	8%	12	8%	21	15%
Total	105	19%	38	7%	55	9%	60	10%



In 2025, an initial mapping of **non-employee workers** was carried out, with a specific focus on the categories most represented at Mutti. The activity therefore focused on the following categories of non-employee workers: interns and agency workers. The aim is to extend the analysis gradually to other categories in future reporting years.

In addition to employees, **17 agency workers** worked at Mutti during 2025, equal to an annual average of 1.3 FTE, all employed on production lines as blue-collar workers, together with **69** undergraduate or recent graduate **interns**, including 3 in foreign offices, assigned to white-collar roles, for a total of **86 non-employee workers**.

Number of non-employee workers by employment relationship type and task performed ³ Headcount	Blue-collar	White-collar	Total
Agency workers	17	0	17
Interns	0	69	69
Total	17	69	86

³ Group scope (Italy and abroad)

5.2.1 HEALTH AND SAFETY IN THE WORKPLACE

We are constantly committed to ensuring a safe and healthy working environment for all our employees. In doing so, we strictly comply with national and international occupational health and safety regulations and have developed a management system that governs every relevant aspect within our plants.

OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM

Our Health and Safety Management System is based on a preliminary analysis of risks within our facilities, enabling us to identify and classify different hazard levels and take timely action. **Our plants are covered by an Occupational Health and Safety Management System (OHSMS) certified to ISO 45001:2018, “Occupational health and safety management systems”**. The OHSMS was implemented on a voluntary basis, as it is not subject to any legal requirement.

The OHSMS covers all activities and workplaces at the production sites, including offices, the Red Store and Lions Store Logistics Hubs, the Mutti store and the company restaurant, and includes all tasks performed by workers at these locations.

Accordingly, only the activities, tasks and workplaces of employees in foreign sales offices, dedicated to office-based activities, are excluded from the OHSMS. Within the scope considered, no category of worker is excluded from the OHSMS. Overall, 88% of Mutti employees are covered by the ISO 45001:2018-certified OHSMS and are therefore subject to the regular internal audits required by the Standard, as well as third-party certification audits.

The OHSMS is also subject to internal audits and Management reviews, as required by ISO 45001:2018, to guide continuous improvement actions. Workers’ knowledge of the OHSMS and how it operates is promoted through training provided directly to employees.



88%

EMPLOYEES
COVERED BY
OHSMS

ISO 45001

CERTIFIED
SYSTEM

14,942

TRAINING
HOURS 2025

130

SAFETY
INTERVENTION
CARDS

RISK ASSESSMENT AND HAZARD IDENTIFICATION

For hazard identification and risk assessment, we refer to the Risk Assessment Document (DVR), prepared in accordance with Legislative Decree 81/2008 and incorporated into the OHSMS. For each department and task, we carry out a specific assessment that considers the working environment, the activities performed and the operational organisation.

Following risk identification, we analyse the extent of the risks, assess the prevention and protection measures already in place and define the level of residual risk. Where risks cannot be eliminated completely, we work to minimise them and monitor them over time, with periodic reviews in place to identify further improvement opportunities. The risk assessment is structured to:

- **identify** the hazards present in the workplace and assess the related risks, in order to determine the measures to be taken to protect the health and safety of employees and other workers, in compliance with applicable laws;
- **assess** risks in order to support the selection of work equipment and the products and chemical preparations used;
- **verify** whether the measures in place are adequate;
- **assess** and **classify** residual risk following the actions taken;
- **set intervention** priorities on the basis of the outcomes of the risk assessment;
- **ensure** that the preventive measures and work and production methods considered necessary and implemented following the risk assessment are such as to improve the level of worker protection in relation to health and safety requirements.

In the event of incidents or near misses, we apply specific reporting and analysis procedures through the completion of dedicated forms, with the involvement of dedicated working groups, in order to analyse the event, understand its causes and activate corrective actions from both a preventive and corrective perspective. Also in line with Legislative Decree 81/2008, we identify hazards that may lead to serious injuries⁴ and address their causes in order to eliminate those hazards and minimise risks,

using structured methodologies (such as the “5 whys” analysis in the initial stage). Additionally, the specific risks and personal protective equipment (PPE) required are defined for each task. We also provide training for new hires and ongoing training activities, supported by internal communication tools such as information screens displaying health and safety messages in each department. We also place particular emphasis on the role of Supervisors in ensuring worker safety, by ensuring compliance with the relevant legal obligations under Article 19 of Legislative Decree 81/2008.

The risk assessment is updated annually and supplemented where necessary on the basis of reports and/or new developments, including those arising from the additional periodic meetings between the persons responsible at the plants.

Process quality is ensured by the skills of the personnel involved in execution, which are defined and developed through the OHSMS by means of training plans and periodic checks. The Employer also ensures the skills of assigned personnel and, in compliance with Legislative Decree 81/2008, organises training activities as required.

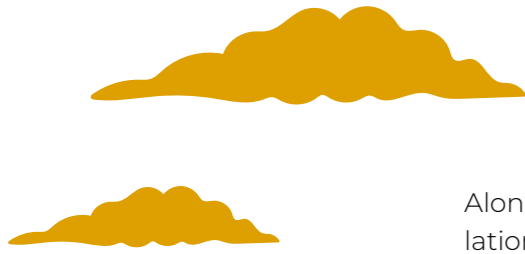
WORKER PARTICIPATION

We actively promote worker participation in occupational health and safety, as well as in the implementation and improvement of the OHSMS, by providing various **reporting channels** through which risk situations can be flagged and improvement proposals submitted. Reports can be collected through dedicated forms and boxes distributed across the plants; to protect workers, reports may be submitted anonymously either by completing paper forms or digitally, or by using the whistleblowing procedure channel.

To encourage dialogue with workers, in addition to the Workers’ Safety Representative (RLS) required by Legislative Decree 81/2008, Mutti has established a **Joint Management-Workers Committee**, which meets periodically.

⁴ The GRI defines a serious injury as: “An occupational injury that results in fatality or in an injury from which the worker cannot recover, does not recover, or cannot reasonably be expected to recover fully and return to their pre-injury state of health within 6 months”.





Alongside the formal annual meetings required by current regulations, we also promote additional frequent operational meetings involving shift leaders, line managers and plant management to manage and monitor health and safety issues, with the aim of identifying any gaps and defining the related actions.

Additionally, in 2025 we introduced specific initiatives to strengthen safety culture, including **Safety Intervention cards**, designed to observe and improve workplace behaviours by reinforcing positive conduct and analysing the causes of any incorrect behaviour. Approximately 130 cards were completed in 2025.

TRAINING

Attention to occupational health and safety is also strengthened through training courses for both our full-time and seasonal employees, ensuring that everyone has access to the same information and skills needed to work safely and with full awareness.

In this regard, in 2025 we delivered a total of **14,942 hours of occupational health and safety training**.



Zero Eroi *workplace safety culture*

In 2025, the journey to strengthen workplace safety culture continued. This initiative, called “**Zero Eroi**”, stems from the belief that safety cannot be reduced to the simple communication of rules and procedures, but must take shape through the involvement of all corporate departments in a process of cultural change aimed at increasing the awareness of every worker in order to create a better and safer working environment.

As part of the project, **Safety Gaming** was introduced in 2025: two educational and interactive days focused on health and safety at work, involving all plants and all workers, who, divided into teams, answered questions and took part enthusiastically in training activities.

In 2025, we continued to **raise awareness among Supervisors** as part of the project to improve the Company's workplace safety culture. The aim is to provide them with greater skills and capabilities to address incorrect behaviour constructively, whilst highlighting and emphasising the positive aspects.

PROMOTION OF HEALTH

We promote **health awareness and prevention initiatives** every year. Among these, on World Cancer Day, we worked with the **Parma Oncology and Radiotherapy Centre** to raise awareness of the importance of cancer prevention, early diagnosis and treatment by promoting good habits related to diet, exercise and lifestyle.

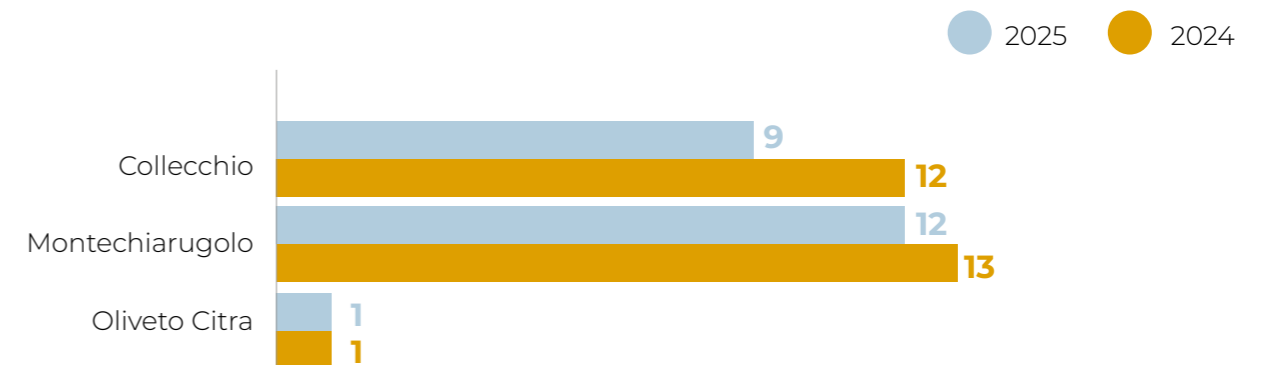
Our workers also have access to the **health insurance cover** provided under the CCNL and, from certain levels onwards, to supplementary policies activated through specialised brokers. Access to these services is ensured through information and instructions provided to employees.

MAIN INDICATORS IN 2025

Thanks in part to the efforts of all those involved in the system, injuries dropped in 2025. The Group injury rate **decreased by 20%** from 17.4 in 2024 to 13.97 in 2025.

No serious injury cases were reported in 2025.

EMPLOYEE INJURIES BY PLANT



Sprains and bruises, occurring within production plants, represent the most frequent injury cases. Next come crush injuries, burns and other injuries of various kinds.

INJURY RATE



Injury rates ⁵	2024	2025
Rate of fatalities due to occupational injuries	-	-
Rate of serious occupational injuries (excluding fatalities)	0.67	-
Rate of recordable occupational injuries	17.4	13.97

As for the **non-employee workers** included in the first mapping carried out in 2025 - namely interns and agency workers present and operating at Mutti throughout the year - no occupational incidents of any kind were recorded.

Health and safety information refers to the Group's production plants - Montechiarugolo, Collecchio and Oliveto Citra - including offices, logistics hubs, the company restaurant and the Mutti store.

⁵ The injury rate is calculated as the ratio of the number of injuries to the hours worked in the year, multiplied by 1,000,000. Additionally, the number of hours worked in 2025 was 1,574,269, up 5% versus 1,493,885 hours worked in 2024.

5.2.2 TRAINING AND PERFORMANCE ASSESSMENT

In 2025, training delivered to our employees amounted to **19,222 hours**, of which 14,942 hours were dedicated to health and safety and 4,280 to technical skills, soft skills and other topics⁶.

Considering training activities other than occupational health and safety, training hours delivered increased from 3,127 in the prior year.

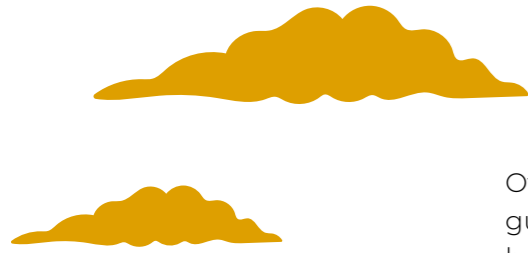
When defining the annual training plan, we take into account not only the Company's priorities, but also the specific needs of employees and functions. During the performance management process, we collect feedback and suggestions from employees and their managers to understand training needs at both individual and team level.

This approach enables us to identify specific needs, develop training programmes aligned with our organisation's strategic objectives and create a more stimulating working environment that supports the professional growth of all employees. The training plan implemented in 2025 prioritised programmes aimed at developing soft skills, technical capabilities and cross-functional initiatives addressed to all corporate departments.

The increase in training hours is due partly to **intensive technical training** aimed at obtaining specific certifications, carried out in 2025 and involving the Montechiarugolo workforce, particularly blue-collar workers.

⁶ Total training hours are calculated considering the Group scope (Italy and abroad), with the exception of Health and Safety training hours, for which foreign Group Companies are excluded.





Overall, versus the prior year, fewer hours were dedicated to language training and coaching and mentoring activities, while hours devoted to leadership and negotiation programmes increased.

An important initiative introduced in 2025 was the organisation of Factory Tours for our engineers. Factory Tours consist of visits to the sites of major industrial companies in the area, with the aim of encouraging comparison with other top-level players with very high quality standards in order to gain new organisational and production perspectives. These visits provided an opportunity for direct learning about operating models, technological innovation and process management.

Additionally, in 2025 most employees continued to be significantly involved in the business transformation process affecting the entire organisation. This full-scale process review has a strong training impact, even though it is not formally accounted for. The increase in training hours delivered confirms our focus on developing soft skills as a driver of sustainable growth over time.

CROSS-FUNCTIONAL TECHNICAL TRAINING

As part of cross-functional technical training, delivered to strengthen technical skills applicable across different corporate contexts and valuable to multiple roles in different corporate departments, we can highlight the **Training Programme** for interns and junior profiles, aimed at developing technical and transversal skills and offering a 360-degree view of company processes, thereby supporting professional growth and integration into the Company.

In 2025, the training programme specifically dedicated to **Model 231** was also extended to the entire company population, with the aim of raising awareness and training employees on the principles and rules set out in Model 231, an important initiative that helped strengthen the culture of compliance, ethics and risk prevention.

Among the main training activities aimed at supporting the personal development of our employees, we focused on improving team dynamics, communication and leadership skills within the Company. For example, in 2025, participation in **WOBI - World of Business Ideas**, an international platform that organises events and forums dedicated to leadership, management and innovation featuring leading speakers from the academic and business worlds, was confirmed. In 2025, participation was expanded to include the edition dedicated to artificial intelligence.

For the fourth consecutive year, we also promoted the **Libera-Mente** project, a training programme focused on life skills, covering topics such as communication, stress management, empathy, emotion management, critical thinking, creative thinking and feedback culture. In 2025, the programme evolved further with the introduction of a new module dedicated to the impact of artificial intelligence in organisational contexts, with the aim of increasing awareness, enhancing usability and deepening understanding of the opportunities and implications associated with the adoption of AI in corporate processes.



TRAINING

AVERAGE HOURS OF TRAINING BY ROLE AND GENDER⁷

Role	2024			2025		
	Average hours Men	Average hours women	Average hours Total	Average hours Men	Average hours women	Average hours Total
Executives	16	2	14	24	38	26
Managers	10	5	8	4	6	5
White-collars	11	6	8	2	2	2
Blue-collars	2	1	2	13	0	9
Total	6	4	5	10	2	7

We strongly believe in the importance of recognising and developing our employees' skills. Accordingly, we monitor performance and provide guidance to support professional growth within the Company. In 2025, **59% of male employees and 65% of female employees** received a **performance assessment**. These assessments are intended to monitor and improve individual performance by providing structured feedback on the activities carried out.

The first assessment is conducted during the year, while the second takes place at year end, after the Tomato Season, a crucial period for the Company; at this stage, the contribution of each employee during the most intense phases of work is assessed, highlighting both strengths and areas for improvement in order to support continuous professional development and greater operational efficiency.

PERFORMANCE ASSESSMENT

PERCENTAGE OF EMPLOYEES RECEIVING REGULAR PERFORMANCE AND CAREER DEVELOPMENT ASSESSMENTS⁸

Role	2024		2025	
	Men	Women	Men	Women
Executives	100%	100%	96%	100%
Managers	100%	100%	92%	100%
White-collars	85%	79%	97%	100%
Blue-collars	16%	8%	33%	13%
Total	43%	54%	59%	65%

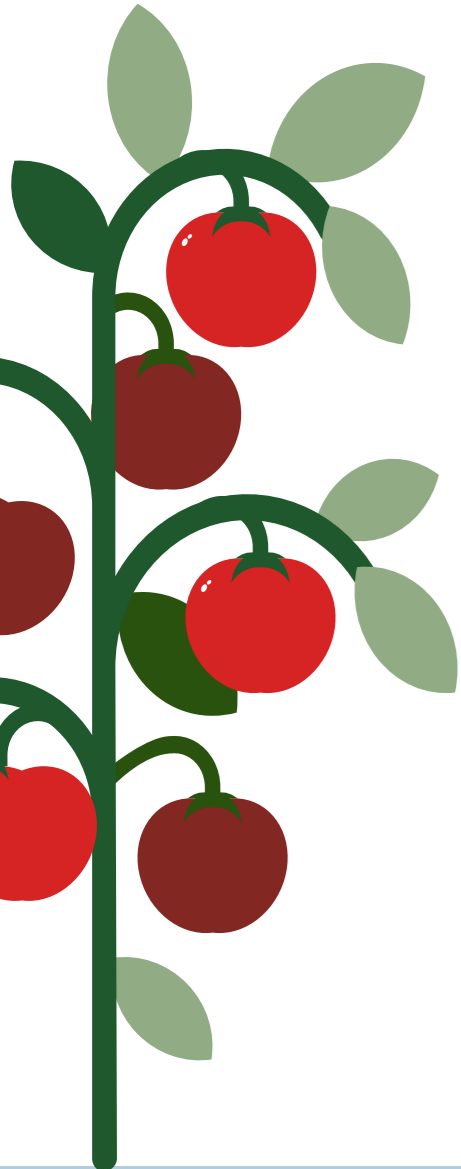
⁷ The average hours of training delivered do not include the hours of training related to Health and Safety, reported in the dedicated section. Average hours were calculated by dividing the total number of hours delivered to each category by the total number of employees in the respective category, considering the Group scope (Italy and abroad).

⁸ Group scope (Italy and abroad)



5.3

DIVERSITY AND INCLUSION



Promoting a professional environment in which every person feels recognised, respected and valued for their individual characteristics is an essential principle for us. With this in mind, we work continuously to build an inclusive environment in which diversity is regarded as an asset.

All our employees contribute to fostering and preserving a working environment free from discrimination and prejudice, one that encourages the expression of diversity and promotes the ability to look, think and act beyond conventional patterns. In this area, we have identified four priority topics on which to focus our actions: **gender, disability**, with particular attention to integration processes, **generational differences**, with a focus on attracting and developing talent, and **intercultural dialogue**.

Our Code of Ethics formalises this commitment by ensuring that everyone has equal opportunities for inclusion and career development based on merit, regardless of age, gender identity and sexual orientation, ethnicity and country of origin, or religious or political beliefs. Additionally, we have adopted further targeted Corporate policies to formalise specific aspects of our commitment, such as the Consolidated Act on Maternity and Paternity, the DEIB Policy and the Gender Equality Management System certified in accordance with **UNI/PdR 125:2022**.

No incidents of discrimination were recorded in 2025.



UNI/PdR 125:2022 Certification *for gender equality*

In 2025, we obtained certification of the Gender Equality Management System in accordance with the **UNI/PdR 125:2022** Standard.

This is a significant achievement, which enabled us to assess the level of equal opportunity at Mutti in a structured and tangible way and to define an improvement plan aimed at promoting a path of collective growth.

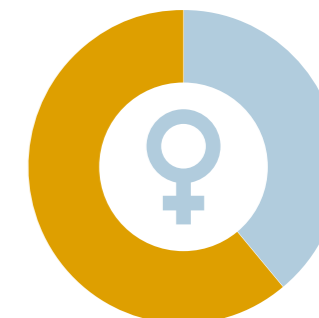
The gender equality Management System assesses several aspects, including professional growth and development policies, pay equity, time management and parenting, and initiatives to support work-life balance.

To support and coordinate this journey, a **Gender Equality Steering Committee** was established, made up of colleagues from HR, communications and sustainability. The Committee is responsible for overseeing the effective application of gender equality principles in the workplace, ensuring that the actions taken are concrete, monitored and capable of generating lasting results over time.



In 2025, we continued to take part in the programme “**Welcome. Working for Refugee Integration**”, now in its seventh edition, an initiative through which **UNHCR Italy**, the United Nations Refugee Agency, promotes the inclusion of refugees in the labour market by encouraging private-sector involvement in collaboration with institutions and civil society organisations.

In 2025, we received recognition under the programme for the commitment shown during the prior year in the employment inclusion of 7 refugees or asylum seekers. In 2025, the number rose to 15 people. This activity has also been carried out for several years thanks to the collaboration with **Associazione Next**, which supports the orientation, training and job placement of people in difficult and socially disadvantaged situations.



39%
WOMEN IN THE COMPANY



31%
BLUE-COLLAR EMPLOYEES



55%
WHITE-COLLAR EMPLOYEES



33%
MANAGERS



13%
EXECUTIVES

A further initiative launched in 2025 is a project dedicated to the recovery of used PPE (Personal Protective Equipment). The initiative, introduced at the Montechiarugolo plant, pursues a twofold objective: reducing environmental impact through the recovery and reuse of materials, and promoting social inclusion.

In this way, we contribute concretely to the development of a more sustainable supply chain by offering employment opportunities to people with disabilities, supported by specific training and professional development pathways. The project therefore not only reduces the amount of waste generated by used PPE, but also combines environmental protection with people’s well-being, creating a virtuous circle of social and environmental value.

Additionally, we continue to monitor the main diversity indicators that we consider significant for our sector: the presence of women in the various roles, average age, and employee age distribution across the main job categories and in hires and terminations during the year.

At 31 December 2025, **women represented** 39% of our total workforce, while by role they accounted for 31% of blue-collar employees, 55% of white-collar employees, 33% of managers and 13% of executives.

As for the “under 30” age group, it represented 18% of the workforce at the end of 2025. Young people were concentrated mainly among white-collars, where they accounted for 21% of the total, and blue-collars, where they accounted for 19% of the total.



Employees by role and gender⁹

Percentage	at 31 December 2024			at 31 December 2025		
	Men	Women	Total	Men	Women	Total
Executives	85%	15%	100%	87%	13%	100%
Managers	65%	35%	100%	67%	33%	100%
White-collars	45%	55%	100%	45%	55%	100%
Blue-collars	71%	29%	100%	69%	31%	100%
Total	61%	39%	100%	61%	39%	100%

Employees belonging to protected categories (percentage)⁹

Percentage	at 31 December 2024			at 31 December 2025		
	Men	Women	Total	Men	Women	Total
Executives	4%	0%	4%	4%	25%	6%
Managers	0%	0%	0%	0%	0%	0%
White-collars	1%	5%	3%	2%	6%	4%
Blue-collars	5%	3%	5%	5%	2%	4%
Total	4%	4%	4%	4%	4%	4%

Employees by role and age group⁹

Percentage	at 31 December 2024				at 31 December 2025			
	<30	30-50	>50	Total	<30	30-50	>50	Total
Executives	0%	52%	48%	100%	3%	55%	42%	100%
Managers	0%	79%	21%	100%	0%	76%	24%	100%
White-collars	25%	60%	15%	100%	21%	63%	16%	100%
Blue-collars	20%	53%	28%	100%	19%	53%	28%	100%
Total	20%	57%	23%	100%	18%	58%	24%	100%

⁹ Group scope (Italy and abroad)



5.4

THE RELATIONSHIP WITH THE LOCAL AREA AND COMMUNITY

Actively contributing to the growth of the social and economic fabric of our local area, while supporting the development of local skills and operating in accordance with ethical and sustainable principles, has always guided our choices. This commitment dates back to 1899, when our business began, and from the outset it has given rise to a relationship of deep synergy with the community in which we operate.

We were founded and grew within a context characterised by a strong agri-food tradition, towards which we feel deep gratitude combined with a sense of responsibility for its protection and development. **This commitment takes shape through a range of activities**, from product donations to education, training and awareness initiatives on topics relevant to local communities. These are complemented by research activities and actions to support and strengthen the supply chain, particularly for our tomato growers, through concrete tools such as financial incentives and ongoing recognition.

With this in mind, we maintain continuous and constructive dialogue with representative associations and organisations committed to improving civil, social, environmental and cultural conditions, by joining collaborative projects and partnerships aimed at creating shared value. We work with numerous **local associations**, strengthening our ability to identify real needs and actively contribute to **supporting local communities**, which, thanks to the activities carried out over the years, recognise Mutti as a trusted partner for the sensitivity shown on social and environmental topics.

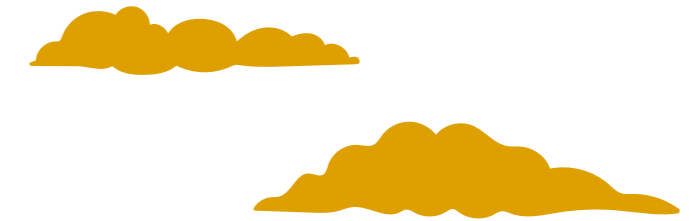
Assessments of the environmental and social impacts of our business activities on local communities are integrated into the management systems we have adopted. Specifically, the certified environmental systems at our production sites include structured processes to identify and monitor impacts on

the environment and the local area. Social topics are managed through the Company's dedicated management systems and policies, ensuring a structured approach to assessing and managing impacts on local communities. Additionally, we provide local communities with the opportunity to submit reports through formal grievance processes, such as our publicly accessible **whistleblowing** channel and the other **formalised procedures** presented in the introductory chapter of this Report and relating to certain key processes.

We are aware of the potential impacts of our activities and have identified the **Tomato Season** phase, in both northern and southern Italy, as an activity with potentially significant impacts on local communities and the local area, which therefore requires careful monitoring and assessment. During this period, a large number of seasonal employees are hired each year, approximately 1,600 in 2025, and they represent a key resource for us. They are covered by the food industry collective bargaining agreement and the Mutti supplementary contract under the same conditions as the Company's other employees.

This represents an important employment opportunity for the local area, as demonstrated by the high number of applications received. The Season also provides an opportunity to involve and develop new professional profiles, including graduates from technical and vocational schools, as well as undergraduates and recent graduates in scientific disciplines. Many of our current employees began their journey at Mutti as seasonal workers, confirming the value of this experience as a first step in professional and personal growth.

As further evidence of our commitment to supporting communities and to valuing and respecting the local area, we carried out numerous initiatives in 2025.



1 600
SEASONAL EMPLOYEES



CCNL
+COMPANY SUPPLEMENTARY
AGREEMENT





Also in 2025, we renewed Mutti's sponsorship of the **Parma Calcio Training Centre** in Collecchio, a tangible example of this enduring commitment. Established in 1998 and further upgraded in 2013, this facility not only promotes the development of local sport, but also serves as a place where training, preparation and the development of skills are shared values practised every day. These are values in which Mutti strongly believes and which underpin this collaboration, together with the facility's proximity to one of our 3 production plants.

Also in 2025, we supported the "**Positive Impact Cities**" project promoted by local municipalities, an initiative aimed at facilitating access to social life for people in vulnerable conditions and thereby contributing to the socio-economic development of the local area. As part of the project, we funded a transport and accompaniment service dedicated to people who, due to old age or disability, have difficulty moving independently. In 2025, the service delivered **3,710 accompaniment interventions**, covering a total distance of more than 61,000 km.

We have collaborated with **Le Village** since 2020, an organisation that supports innovation and accelerates startup growth by building networks with other companies to stimulate and develop Open Innovation projects. As part of the collaborations established with local startups, our partnership with Food & Flavours was confirmed during the year, focused on the recovery of by-products from tomato processing and discussed in greater detail in the previous chapter.

Among the initiatives aimed at recovering and reusing production waste is also the collaboration with **Value for Food**, research working group involving various local organisations.

The project aims to identify effective solutions to turn by-products such as tomato skins into useful resources.

Another important initiative carried out in 2025 was the project focused on healthy and sustainable diets in relation to Generation Z, developed in collaboration with the **University of Roma Tre**. The objective was to investigate the level of awareness of and inclination towards these dietary models, as well as to identify the degree of adoption and the main reasons limiting their uptake. Based on the results that emerged, students developed several communication plan proposals aimed at promoting healthy and sustainable diets among young adults aged 18 to 35, taking part in the challenge in groups with great enthusiasm.

Our partnerships with **Banco Alimentare Onlus, Emporio Solidale Parma and Too Good To Go** reflect our commitment to supporting people in disadvantaged situations and combating food waste. Through these partnerships, we donate surplus products and promote an anti-waste culture, helping to build a fairer and more supportive future. In 2025, approximately **550,000 kilograms** of product were donated, with a value of nearly € 800,000.

Through our collaboration with **Too Good To Go** in 2025, we "saved" more than 320,000 products from destruction, up 25% versus 2024 and equivalent to more than 100 tonnes of still-edible food. At the beginning of 2025, a partnership was also launched in Denmark, where a special **box branded** with Mutti products was offered and sold exclusively through the Too Good To Go app.

Also in 2025, we once again joined the solidarity campaign promoted by **Food Farm 4.0**, a training facility that brings together local schools and companies and is able to train 500 students a year by giving them the opportunity to experience how a food production plant operates. Food Farm is financially self-sustaining through the sale of products, including ready-made sauces, produced by the students themselves, also thanks to the know-how and quality tomatoes we made available to them.

Part of the proceeds from product sales is allocated to important local solidarity projects: in 2025, the fifth edition of this solidarity initiative took place, including the sale of products and the subsequent donation of part of the proceeds to the **Parma Cancer Centre**. The remaining proceeds were used to cover the facility's operating costs.



Mutti and Imprese Aperte Parma: *opening our doors to consumers*

Imprese Aperte Parma is a local initiative that allows citizens to visit businesses in the Parma area through guided tours and discussion sessions, with the aim of enhancing local industrial heritage and strengthening dialogue between companies and consumers.

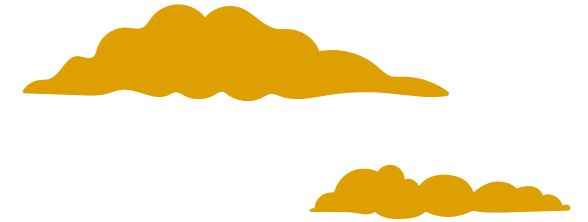
The fifth edition of the initiative took place in 2025, and we also participated by opening the doors of our plants to visitors. Participation in this initiative forms part of a broader path of transparency and engagement with the local area, offering the opportunity to gain direct insight into our production processes, the tomato supply chain and the values that guide us every day.

Through this initiative, we sought to bring consumers closer to the heart of the Company, promoting direct dialogue and fostering greater awareness of the work, passion and commitment behind our products.

We also continued our collaboration with **ITS TECH&FOOD**, the centre of excellence for higher education for agri-food professionals funded by the Emilia-Romagna Region, the Ministry of Education and the European Union, of which we have been founding members since 2024.

Lastly, we renewed our membership of **CO2alizione** and our participation, as ordinary members, in the **Kilometroverdeparma** Forestry

5.5 THE RELATIONSHIP WITH CONSUMERS



Consumers are among our most important stakeholders, as they are the final recipients of Mutti products. We feel a strong responsibility towards them, and this is reflected in the various stages of our work.

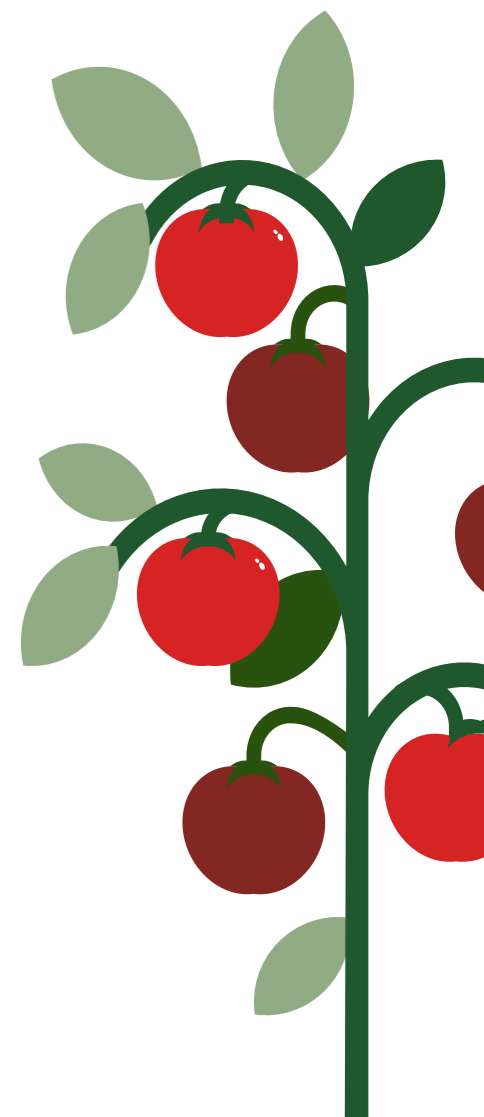
Starting from product design, we are committed to developing simple and flavourful recipes made with selected, high-quality ingredients. In line with the Company's vision, we choose not to use either meat or fish in its recipes, with the aim of reducing the impact of Mutti products.

Another key aspect concerns communication with consumers: we are committed to providing accurate, clear and verifiable information so that consumers can make informed choices. At the same time, we promote engagement initiatives aimed at raising awareness of sustainability topics and strengthening knowledge and appreciation of our brand and of the actions taken in this area

With consumers' needs and tastes as a constant reference point, in recent years we have significantly expanded our product offering, creating unprecedented market differentiation, and we are continuing in this direction with a view to ongoing innovation.

Our goal is to enhance all the qualities of the tomatoes we use and to satisfy consumers' tastes on every occasion: alongside our traditional Indispensable products, our range also includes products such as finely chopped datterino tomatoes, regional tomato purées, pestos and "Sul Campo" tomato purée.

Activities increasingly focused on consumer needs and strongly driven by innovation led to the development and refinement of **Zuppe Mutti**, tomato-based and positioned in the fresh segment, and **Ragù alla Mutti**.



To ensure an authentic and satisfying food experience, each product has been developed with the utmost care while maintaining high quality standards. This ongoing commitment to innovation and diversification reflects our determination to respond to the constantly evolving needs of the market and consumers.

RAGU' ALLA MUTTI

Ragù alla Mutti is a 100% plant-based sauce, created with the aim of offering a tasty product suitable for all consumers, not only vegans and vegetarians; it is made with simple, genuine ingredients and a unique, innovative technology. A key ingredient in the sauce is yellow pea protein, which offers significantly better flavour and texture than soy, commonly used in similar products. Thanks to this recipe, refined over the past few years, we have achieved an excellent result.

Additionally, an LCA was carried out for this product with the aim of quantifying its environmental impact across the entire life cycle and confirming its favourable impact profile.

Just over **two years** after launch, **Ragù alla Mutti** exceeded expectations, becoming **one of the most appreciated products** in the sauce range and winning the **Product of the Year 2025** award.



Additionally, in 2024 this product won the **European Innovation for Sustainability Award**, presented at the end of the European Innovation for Sustainability Summit held in Rome; the award recognised the most sustainable product among those submitted by the prestigious companies participating in the summit.

ZUPPE MUTTI

Also in 2025, through **Zuppe Mutti**, we confirmed our position as a major player in the fresh market. Our soups are genuine yet rich and full-bodied products, made with the best tomatoes to meet the expectations of the most demanding consumers.

With a view to continuous evolution and close attention to market dynamics, in 2025 we improved the recipe for **Pappa al Pomodoro**; additionally, we introduced **Zuppa Fresca Pisarei e Fagioli**, a traditional Emilian recipe, further confirming our strong connection with the local area.



In 2025, Mutti's soup range in **single-portion** format was also confirmed. This choice is driven by growing market preference for solutions that are more practical than the traditional double portion. Indeed, soup consumption on the go is becoming increasingly widespread, making the larger format less functional.



This is also accompanied by greater awareness of the need to reduce food waste; the adoption of the single-portion format is intended to limit the risk of unconsumed surplus and promote more conscious and responsible consumption. More recently, in 2024, Mutti Fresh Soups were voted **Product of the Year**.

MUTTI PINSA SAUCE

In 2025, Mutti's new branded **Pinsa sauce** debuted in supermarkets in Sweden, targeting a fast-growing market niche. The product is another concrete example of how innovation can stem from careful listening to consumers and close observation of the specific features and emerging needs of different markets. The Swedish market, together with the broader Northern European market, plays a strategic role for us. These markets are characterised by consumers who are increasingly attentive to product quality and authenticity and, from this perspective, the Pinsa sauce fully reflects our distinctive values, based on selected raw materials, careful processing and respect for the natural taste of tomatoes.

Also among the initiatives aimed at further strengthening our relationship with consumers are the launch of the **Lion Jar**, the new sauce jar, and the restyling of the **pesto line packaging**, designed to enhance the product and improve the user experience while maintaining consistency with the brand's visual identity and ensuring greater shelf visibility. Additionally, the new **Garlic sauce** was introduced in Australia, Poland, the UK and Northern Europe to meet the needs and tastes of consumers in the specific markets in which we operate.

Lastly, the role of our CEO, Francesco Mutti, as President of **Centromarca** highlights our commitment to the retail sector and to promoting ethical and quality standards in consumer products. This leadership reflects our dedication to providing high-quality products and promoting responsible business practices, demonstrating our commitment to an ethical and sustainable food industry that is attentive to consumer needs.





ANNEX

CHAPTER 06

6.1 Methodological note	156
6.2 GRI 13: Sector Standard for agriculture, aquaculture and fishing	158
6.3 GRI contents index	162
6.4 GRI-ESRS matrix	172

6.1

METHODOLOGICAL NOTE

This document is the third sustainability Report of Mutti Group (hereinafter also “Mutti”), prepared on a voluntary basis and published annually. The document aims to report and communicate environmental, social and economic sustainability performance for 2025 (from 1 January to 31 December), the same reporting period used for the annual financial reporting. This Report was approved in June 2026.

The sustainability Report has been prepared in accordance with the “GRI Sustainability Reporting Standards”, with reference to the “in accordance” option, issued by the Global Reporting Initiative (GRI), as shown in the “GRI Content Index” table.

Specifically, the reported content was selected based on the results of the Materiality Assessment carried out in 2023 and subsequently updated in 2024 and 2025, which identified the material aspects for Mutti and its stakeholders, as described in the section “Materiality Assessment” of this document.

Unless otherwise specified, the reporting boundary for the data and information included in the Report covers the entire Mutti Group and matches the boundary used for operating and financial data and information.

To enable data comparability over time and assess the Group’s business performance, a comparison with 2024 data is provided where possible. Additionally, to present performance fairly and ensure data reliability, the use of estimates was limited as far as possible and described where applied. Any restatements of previously published comparative data are clearly identified as such within this document.

The indications that emerged from the review of the prior year’s document were taken into account in preparing this Report. Specifically, a gap analysis was carried out against the require-

ments of the GRI Standards; those gaps were then addressed and, where possible and considered appropriate, closed as part of the activities performed to prepare the Report.

The contents of the document have been subject to an **independent external Assurance** process aimed at verifying the accuracy, completeness, and consistency of the information disclosed in accordance with the reporting standards adopted by the Group. This activity helps strengthen the credibility and transparency of the document towards stakeholders, ensuring greater reliability of the published data. The document is also available on the Group’s official website.

<https://mutti-parma.com>.

Mutti notified GRI of the use of the Standards through the designated communication channels.

For any information or questions regarding the sustainability Report, please contact sustainability@muttispa.it.



6.2

GRI 13: SECTOR STANDARD FOR AGRICULTURE, AQUACULTURE AND FISHING

The “GRI Sustainability Reporting Standards” include not only Universal and Topic Standards, but also Sector Standards. These Standards are developed for specific economic sectors. They complement the Universal and Topic Standards, identify the most relevant sustainability impacts for each sector, and provide guidance on how to report them. Among the Sector Standards issued, GRI 13 is intended to support organisations operating in the agriculture, aquaculture and fishing sectors.

GRI 13 does not apply directly to Mutti, as the Company does not engage in agricultural production, namely crop production, but purchases raw materials from suppliers and then processes them. However, to provide an additional reporting reference, the Company carried out an analysis of the relevant topics proposed by the Standard.

In line with Mutti’s activities, this analysis identified only the topics related to the material topic “Responsibility towards consumers”, which includes food quality and food security. Specifically, topics 13.9 “Food security” and 13.10 “Food safety” were identified, while the other proposed topics were excluded because they are not relevant to Mutti’s activities, as the Company does not engage directly in agricultural production.

To conclude, GRI 13 is used exclusively as an additional reference to support reporting on the material topic “Responsibility towards consumers”, with specific regard to food quality and food security.

The table below sets out the disclosures relating to topics 13.9 “Food security” and 13.10 “Food safety” identified under GRI 13.



TOPIC 13.9 FOOD SECURITY

Ref. no. Sector Standards	GRI	Description	Request	Disclosure
13.9.1	3-3	Management of material topics	For each material topic reported in Disclosure 3-2, the organisation shall describe its actual and potential positive and negative impacts on the economy, the environment and people, including human rights impacts;	p.29, p.53, p.54
13.9.1	n.s.	Additional sector recommendations	Describe the effectiveness of actions and programs on food security at local, regional, national, or global levels.	
13.9.1	n.s.	Additional sector recommendations	Report partnerships which the organisation is part of that address food security, including engagement with governments.	Mutti has several partnerships in place through consortium certifications that are also active in food security, including Parmigiano Reggiano, Aglio di Voghera, Cipolla di Tropea and Basilico DOP
13.9.1	n.s.	Additional sector recommendations	Describe policies or commitments to address food loss in the supply chain	p.69-72
13.9.2	n.s.	Additional sector disclosures	Report the total weight of food loss in metric tons and the food loss percentage, by the organisation’s main products or product category, and describe the methodology used for this calculation	approximately 36,000 t, equivalent to 5% of processed tomatoes

TOPIC 13.10 FOOD SAFETY

Ref. no. Sector Standards	GRI	Description	Request	Disclosure
13.10.1	3-3	Management of material topics	For each material topic reported in Disclosure 3-2, the organisation shall describe its actual and potential positive and negative impacts on the economy, the environment and people, including human rights impacts;	p.29, p.53, p.54
13.10.2	416-1	Assessment of the health and safety impacts of product and service categories	a. Percentage of significant product and service categories for which health and safety impacts are assessed for improvement.	600,000 laboratory analyses on finished products (all types: pulps, pureed, concentrates, sauces, pestos...). The analysis process is based on a daily sampling plan per production batch on all lines (the frequency of checks is defined by the risk assessment). The product is not placed on the market unless the analytical plan has been carried out
13.10.3	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	ai. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period, by: incidents of non-compliance with regulations resulting in a fine or penalty;	
13.10.3	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	a.ii. incidents of non-compliance with regulations resulting in a warning;	
13.10.3	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	a.iii. incidents of non-compliance with voluntary codes.	0
13.10.3	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	b. If the organisation has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.	Mutti has not recorded any incidents of non-compliance with regulations and/or voluntary codes proposed by the consortia of which it is a member

Ref. no. Sector Standards	GRI	Description	Request	Disclosure
13.10.4	n.s.	Additional sector disclosures	Report the percentage of production volume from sites certified to internationally recognised Food safety Standards, and list these Standards.	100%, p.69-72
13.10.5	n.s.	Additional sector disclosures	Report the number of recalls issued for food safety reasons and the total volume of recalled products.	0



6.3

GRI CONTENTS INDEX

Statement of use			Mutti S.p.A. Group has reported the information included in this GRI Content Index for the period 1 January 2025 to 31 December 2025 according to GRI Standards, "in accordance" option.		
GRI 1 adopted			GRI 1 - Foundation 2021		
Relevant GRI sector standards			GRI 13, see subchapter 6.2 for further discussion		
GRI Standards	Disclosure	Location	Omission		
			Omitted Requirements	Reason	Explanation
GENERAL DISCLOSURES					
GRI 2 - General Disclosures - 2021	2-1 Organisational details	p.10-11 p.26-27			
	2-2 Entities included in the organisation's sustainability report	p.156			
	2-3 Reporting period, frequency and contact point	p.156			
	2-4 Restatements of information	p.156			
	2-5 External assurance	p.157			
	2-6 Activities, value chain and other business relationships	p.26-31 p.62-79			
	2-7 Employees	p.116-125			
	2-8 Workers who are not employees	p.126			
	2-9 Governance structure and composition	p.14-16			
	2-10 Nomination and selection of the highest governance body	p.14-16			

GRI Standards	Disclosure	Location	Omission		
			Omitted Requirements	Reason	Explanation
GENERAL DISCLOSURES					
GRI 2 - General Disclosures - 2021	2-11 Chair of the highest governance body	p.14-16			
	2-12 Role of the highest governance body in overseeing the management of impacts	p.14-22			
	2-13 Delegation of responsibility for managing impacts	p.23-25			
	2-14 Role of the highest governance body in sustainability reporting	p.23-25			
	2-15 Conflicts of interest	p.22			
	2-16 Communication of critical concerns	p.21-22			
	2-17 Collective knowledge of the highest governance body	p.14-25			
	2-18 Evaluation of the performance of the highest governance body	p.22			
	2-19 Remuneration policies	p.22			
	2-20 Process to determine remuneration	p.22			

GRI Standards	Disclosure	Location	Omission		
			Omitted Requirements	Reason	Explanation
GENERAL DISCLOSURES					
GRI 2 - General Disclosures - 2021	2-21 Annual total compensation ratio		a-b	Confidentiality constraints	The disclosure was not reported for confidentiality reasons. Mutti has no public disclosure regarding remuneration and is not subject to any regulatory requirements.
	2-22 Statement on sustainable development strategy	p.6-7			
	2-23 Policy commitments	p.17-19			
	2-24 Embedding policy commitments	p.17-19 p.69-72 p.84-85 p.114-115			
	2-25 Processes to remediate negative impacts	p.20-21			
	2-26 Mechanisms for seeking advice and raising concerns	p.20-21			
	2-27 Compliance with laws and regulations	p.21			
	2-28 Membership associations	p.140-143 p.146-150			
	2-29 Approach to stakeholder engagement	p.38-41			
	2-30 Collective bargaining agreements	p.116 p.147			

GRI Standards	Disclosure	Location	Omission		
			Omitted Requirements	Reason	Explanation
MATERIAL TOPICS					
GRI 3: Material topics 2021	3-1 Process to determine material topics	p.44-47			
	3-2 List of material topics	p.57			
MATERIAL TOPIC: Corporate responsibility					
GRI 3: Material topics 2021	3-3 Management of material topics	p.14-25 p.54-55			
GRI 205: Anti-corruption	205-3 Confirmed incidents of corruption and actions taken	p.21			
GRI 206: Anti-competitive behavior	206-1 Legal actions for anti-competitive behavior, antitrust, and monopoly practices	p.21			
GRI 204: Procurement practices	204-1 Proportion of spending on local suppliers	p.69			
GRI 308: Supplier environmental assessment	308-1 New suppliers that were screened using environmental criteria	p.78			

GRI Standards	Disclosure	Location	Omission		
			Omitted Requirements	Reason	Explanation

MATERIAL TOPIC: Corporate responsibility

GRI 414: Supplier social assessment	414-1 New suppliers that were screened using social criteria	p.78			
GRI 407: Freedom of association and collective bargaining	407-1 Operations and suppliers in which the right to the freedom of association and collective bargaining can be at risk		a-b	Established ethical and operational safeguards throughout the supply chain	Entire supply chain mechanised, suppliers certified and bound to code of ethics and business conduct.
collective bargaining	408-1 Operations and suppliers at significant risk for incidents of child labour		a-b-c	Established ethical and operational safeguards throughout the supply chain	Entire supply chain mechanised, suppliers certified and bound to code of ethics and business conduct.
GRI 408: Child labour	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour		a-b	Established ethical and operational safeguards throughout the supply chain	Entire supply chain mechanised, suppliers certified and bound to code of ethics and business conduct.

MATERIAL TOPIC: Energy

GRI 3: Material topics 2021	3-3 Management of material topics	p.49 p.94-97			
GRI 302: Energy	302-1 Energy consumption within the organisation	p.96			
	302-3 Energy intensity	p.97			

GRI Standards	Disclosure	Location	Omission		
			Omitted Requirements	Reason	Explanation

MATERIAL TOPIC: Climate change

GRI 3: Material topics 2021	3-3 Management of material topics	p.86-91 p.48			
GRI 305: Emissions	305-1 Direct (Scope 1) GHG emissions	p.88			
	305-2 Energy indirect (Scope 2) GHG emissions	p.88			
	305-3 Other indirect (Scope 3) GHG emissions	p.88			
	305-4 GHG emissions intensity	p.91			

MATERIAL TOPIC: Pollution

GRI 3: Material topics 2021	3-3 Management of material topics	p.49 p.92			
GRI 305: Emissions	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx) and other significant air emissions	p.92			

MATERIAL TOPIC: Water consumption

GRI 3: Material topics 2021	3-3 Management of material topics	p.49 p.100-103			
GRI 303: Water and water effluents	303-1 Interacting with water as a shared resource	p.100-103	b-c-d	Lack of processes	No information is available
	303-3 Water withdrawal	p.101			
	303-4 Water discharge	p.102			

GRI Standards	Disclosure	Location	Omission		
			Omitted Requirements	Reason	Explanation

MATERIAL TOPIC: Biodiversity and ecosystems

GRI 3: Material topics 2021	3-3 Management of material topics	p.49-50 p.104-105			
GRI 304: Biodiversity¹	304-1 Operational sites owned, leased, or managed in protected areas and areas of high biodiversity value outside protected areas or adjacent to such areas	p.104-105			

MATERIAL TOPIC: Circular economy

GRI 3: Material topics 2021	3-3 Management of material topics	p.50 p.106-111			
GRI 306: Waste	306-1 Waste generation and significant waste-related impacts	p.109-111			
	306-2 Management of significant waste-related impacts	p.109-111			
	306-3 Waste generated	p.110			
	306-4 Waste diverted from disposal	p.110			
	306-5 Waste directed to disposal	p.110			

MATERIAL TOPIC: Working conditions

GRI 3: Material topics 2021	3-3 Management of material topics	p.50-51 p.116-121			
GRI 401: Employment	401-1 New employee hires and employee turnover	p.124-125			

¹ Information on the biodiversity topic refers only to the Montechiarugolo site and partly to the Fiordagosto site. The content partly covers the disclosures required by GRI 304 and anticipate certain aspects of the new GRI 101 standard (particularly 101-2, 101-5 and 101-6). In the current transition phase between Standards, the level of detail remains concise, with the aim of gradually expanding the information in future years.

GRI Standards	Disclosure	Location	Omission		
			Omitted Requirements	Reason	Explanation

MATERIAL TOPIC: Skills training and development

GRI 3: Material topics 2021	3-3 Management of material topics	p.135-139 p.52			
GRI 404: Training and education	404-1 Average number of training hours per year per employee	p.138			
	404-3 Percentage of employees receiving regular performance and career development reviews	p.139			

MATERIAL TOPIC: Diversity and inclusion

GRI 3: Material topics 2021	3-3 Management of material topics	p.140-143 p.52			
GRI 405: Diversity and equal opportunities	405-1 Diversity of governance bodies and among employees	p.144-145			
GRI 406: Non-discrimination	406-1 Incidents of discrimination and corrective actions taken	p.140			

MATERIAL TOPIC: Worker health and safety

GRI 3: Material topics 2021	3-3 Management of material topics	p.52-53			
GRI 403: Occupational health and safety	403-1 Occupational health and safety management system	p.127			
	403-2 Hazard identification, risk assessment and incident investigation	p.128-129			

GRI Standards	Disclosure	Location	Omission		
			Omitted Requirements	Reason	Explanation

MATERIAL TOPIC: Worker health and safety

GRI 403: Occupational health and safety	403-4 Worker participation, consultation, and communication on occupational health and safety	p.129-130			
	403-5 Worker training on occupational health and safety	p.130-132			
	403-6 Promotion of worker health	p.132			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	p.127-134			
	403-8 Workers covered by an occupational health and safety management system	p.127-128			
	403-9 Work-related injuries	p.132-134			

MATERIAL TOPIC: Responsibility towards consumers

GRI 3: Material topics 2021	3-3 Management of material topics	p.29-31 p.44-55 p.151-153			
GRI 416: Customer health and safety	416-2 Incidents of non-compliance regarding the health and safety impacts of products and services	p.29 p.160			
GRI 417: Marketing and labeling	417-2 Incidents of non-compliance concerning product and service information and labeling	p.29			

GRI Standards	Disclosure	Location	Omission		
			Omitted Requirements	Reason	Explanation

MATERIAL TOPIC: Local communities

GRI 3: Material topics 2021	3-3 Management of material topics	p.53 p.146-150			
GRI 413 Local communities	413-1 Operations with local community engagement, impact assessments, and development programs	p.146-150			
	413-2 Operations with significant actual and potential negative impacts on local communities	p.147			

SECTOR STANDARDS

MATERIAL TOPIC: Food security

13.9.1	3-3 Management of material topics	p.158-161			
13.9.1	Additional sector recommendations	p.158-161			
13.9.2	Additional sector disclosures	p.158-161			

MATERIAL TOPIC: Food safety

13.10.1	3-3 Management of material topics	p.158-161			
13.10.2	416-1 Assessment of the health and safety impacts of product and service categories	p.158-161			
13.10.3	416-2 Incidents of non-compliance regarding the health and safety impacts of products and services	p.158-161			
13.10.4	Additional sector disclosures	p.158-161			
13.10.5	Additional sector disclosures	p.158-161			

6.4

GRI-ESRS MATRIX

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
GRI 2: General Disclosures 2021	2-1 Organizational details	See requirements of Directive 2013/34/EU		
	2-2 Entities included in the organization's sustainability reporting	ESRS 1 S1; ESRS 2 BP-1 §5 (a) and (b) i		
	2-3 Reporting period, frequency and contact point (2-3-a and 2-3-b)	ESRS 1 §73		
	2-4 Restatements of information	ESRS 2 BP-2 §13, §14 (a) to (b)		
	2-5 External assurance	See external assurance requirements of Directive (EU) 2022/2464		
	2-6 Activities, value chain and other business relationships	ESRS 2 SBM-1 §40 (a) i to (a) ii, (b) to (c), §42 (c)		
	2-7 Employees	ESRS 2 SBM-1 §40 (a) iii; ESRS S1 S1-6 §50 (a) to (b) and (d) to (e), §51 to §52		
	2-8 Workers who are not employees	ESRS S1 S1-7 §55 to §56	(3)	GRI 2-8 covers workers who are not employees and whose work is controlled by the organization. ESRS S1-7 covers non-employee workers: people with contracts with the undertaking to supply labour ("self-employed people") or people provided by undertakings primarily engaged in "employment activities" (NACE Code N78).

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
	2-9 governance structure and composition (2-9-a [for public-interest entities only], 2-9- b, 2-9-c-i, c-ii, c-v to c-viii)	ESRS 2 GOV-1 §21, §22 (a), §23; ESRS G1 §5 (b) See also corporate governance statement requirements of Directive 2013/34/EU for public-interest entities		
	2-10 Nomination and selection of the highest governance body	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
	2-11 Chair of the highest governance body	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
	2-12 Role of the highest governance body in overseeing the management of impacts	ESRS 2 GOV-1 §22 (c); GOV-2 §26 (a) to (b); SBM-2 §45 (d); ESRS G1 §5 (a)		
	2-13 Delegation of responsibility for managing impacts	ESRS 2 GOV-1 §22 (c) i; GOV-2 §26 (a); ESRS G1 G1-3 §18 (c)		
	2-14 Role of the highest governance body in sustainability reporting	ESRS 2 GOV-5 §36; IRO-1 §53 (d)		
	2-15 Conflicts of interest	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
	2-16 Communication of critical concerns	ESRS 2 GOV-2 §26 (a); ESRS G1 G1-1 AR 1 (a); G1-3 §18 (c)		
	2-17 Collective knowledge of the highest governance body	ESRS 2 GOV-1 §23		
	2-18 Evaluation of the performance of the highest governance body	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
	2-19 Remuneration policies (2-19-a [for listed undertakings only] and 2-19-b)	ESRS 2 GOV-3 §29 (a) to (c); ESRS E1 §13 See also remuneration report requirements of Directive (EU) 2017/828 for listed undertakings		

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
	2-20 Process to determine remuneration [for listed undertakings only]	ESRS 2 GOV-3 §29 (e) See also remuneration report requirements of Directive (EU) 2017/828 for listed undertakings		
	2-21 Annual total compensation ratio (2-21-a and 2-21-c)	ESRS S1 S1-16 §97 (b) to (c)		
	2-22 Statement on sustainable development strategy	ESRS 2 SBM-1 §40 (g)		
	2-23 Policy commitments (2-23-a-i and a-iv; 2-23-b, 2-23-d, 2-23-e, 2-23-f)	ESRS 2 GOV-4; MDR-P §65 (b) to (c) and (f); ESRS S1 S1-1 §19 to §21, and §AR 14; ESRS S2 S2-1 §16 to §17, §19, and §AR 16; ESRS S3 S3-1 §14, §16 to §17 and §AR 11; ESRS S4 S4-1 §15 to §17, and §AR 13; ESRS G1 G1-1 §7 and §AR 1 (b)		
	2-24 Embedding policy commitments	ESRS 2 GOV-2 §26 (b); MDR-P §65 (c); ESRS S1 S1-4 §AR 35; ESRS S2 S2-4 §AR 30; ESRS S3 S3-4 §AR 27; ESRS S4 S4-4 §AR 27; ESRS G1 G1-1 §9 and §10 (g)		
	2-25 Processes to remediate negative impacts	ESRS S1 S1-1 §20 (c); S1-3 §32 (a), (b) and (e), §AR 31; ESRS S2 S2-1 §17 (c); S2-3 §27 (a), (b) and (e), §AR 26; S2-4 §33 (c); ESRS S3 S3-1 §16 (c); S3-3 §27 (a), (b) and (e), §AR 23; S3-4 §33 (c); ESRS S4 S4-1 §16 (c); S4-3 §25 (a), (b) and (e), §AR 23; S4-4 §32 (c)		
	2-26 Mechanisms for seeking advice and raising concerns	ESRS S1 S1-3 §AR 32 (d); ESRS S2 S2-3 §AR 27 (d); ESRS S3 S3-3 §AR 24 (d); ESRS S4 S4-3 §AR 24 (d); ESRS G1 G1-1 §10 (a); G1-3 §18 (a)		

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
	2-27 Compliance with laws and regulations	ESRS 2 SMB-3 §48 (d); ESRS E2 E2-4 §AR 25 (b); ESRS S1 S1-17 §103 (c) to (d) and §104 (b); ESRS G1 G1-4 §24 (a)	(1a)	GRI 2-27 covers all significant non-compliance with laws and regulations, and breakdowns by types of incidents of non-compliance. ESRS requirements cover information on current financial effects, non-compliance related to pollution, anti-corruption and anti-bribery, and severe human rights incidents, in a number of topical Standards.
	2-28 Membership associations	'political engagement' is a sustainability matter for G1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	2-29 Approach to stakeholder engagement	ESRS 2 SMB-2 §45 (a) i to (a) iv; ESRS S1 S1-1 §20 (b); S1-2 §25, §27 (e) and §28; ESRS S2 S2-1 §17 (b); S2-2 §20, §22 (e) and §23; ESRS S3 S3-1 §16 (b); S3-2 §19, §21 (d) and §22; ESRS S4 S4-1 §16 (b); S4-2 §18, §20 (d) and §21		
	2-30 Collective bargaining agreements	ESRS S1 S1-8 §60 (a) and §61		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv		
	3-2 List of material topics	ESRS 2 SBM-3 §48 (a) and (g)		

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
	3-3 Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR- A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c). See below for additional linkages to specific topics.		
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
	201-2 Financial implications and other risks and opportunities due to climate change	ESRS 2 SBM-3 §48 (a), and (d) to (e); ESRS E1 §18; E1-3 §26; E1-9 §64		
	201-3 Defined benefit plan obligations and other retirement plans	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
	201-4 Financial assistance received from government	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
GRI 202: Market Presence 2016	202-1 Ratios of Standard entry level wage by gender compared to local minimum wage	ESRS S1 S1-10 §67-71 and §AR 72 to 73	(2b)	GRI 202-1 requires information on the ratio of the entry-level wage by gender at significant locations of operation to the minimum wage. ESRS S1-10 requires information on whether all its employees are paid an adequate wage, in line with European Union regulation and applicable benchmarks.

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
	202-2 Proportion of senior management hired from the local community	'Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	'Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	203-2 Significant indirect economic impacts	ESRS S1 S1-4 §AR 41; ESRS S2 S2-4 §AR 37; ESRS S3 S3-4 §AR 36		
GRI 204: Procurement Practices 2016	3-3 Management of material topics	ESRS G1 G1-2 §12		
	204-1 Proportion of spending on local suppliers	'Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
GRI 205: Anti-corruption 2016	3-3 Management of material topics	ESRS G1 G1-1 §7; G1-3 §16 and §18 (a) and §24 (b)		
	205-1 Operations assessed for risks related to corruption	§18 (a) and §24 (b)	(1b)	GRI 205-1 requires quantitative data on the extent of the risk assessment. ESRS G1-3 §AR 5 is a narrative disclosure.

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	ESRS G1 G1-3 §20, §21 (b) and (c) and §AR 7 and 8	(1b)	See GRI 205-1.
	205-3 Confirmed incidents of corruption and actions taken	ESRS G1 G1-4 §25		
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
GRI 207: Tax 2019	207-1 Approach to tax	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
	207-2 Tax governance, control, and risk management	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16		
	207-3 stakeholder engagement and management of concerns related to tax	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
	207-4 Country-by-country reporting	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
	3-3 Management of material topics	ESRS E5 E5-1 §12; E5-2 §17; E5- 3 §21		
GRI 301: Materials 2016	301-1 Materials used by weight or volume	ESRS E5 E5-4 §31 (a)	(1a)	GRI 301-1 requires a breakdown by non- renewable and renewable materials used.
	301-2 Recycled input materials used	ESRS E5 E5-4 §31 (c)		

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
GRI 301: Materials 2016	301-3 Reclaimed products and their packaging materials	'Resource outflows related to products and services' and 'Waste' are sustainability matters for E5 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	3-3 Management of material topics	ESRS E1 E1-2 §25 (c) to (d); E1-3 §26; E1-4 §33		
GRI 302: Energy 2016	302-1 Energy consumption within the organization (302-1-a, b, c, e and g)	ESRS E1 E1-5 §37; §38; §AR 32 (a), (c), (e) and (f)	(2b)	Differences exist between the two in how energy consumption data is aggregated and disaggregated.
	302-2 Energy consumption outside of the organization	'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	302-3 Energy intensity	ESRS E1 E1-5 §40 to §42		
	302-4 Reduction of energy consumption	'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2a)	
	302-5 Reductions in energy requirements of products and services	'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2a)	

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
GRI 303: Water and Effluents 2018	3-3 Management of material topics	ESRS E2 §AR 9 (b); E2-1 §12; E2-2 §16 and §19; E2-3 §20; ESRS E3 E3-1 §9; E3-2 §15, §17 to §18; E3-3 §20		
	303-1 Interactions with water as a shared resource	ESRS 2 SBM-3 §48 (a); MDR-T §80 (f); ESRS E3 §8 (a); §AR 15 (a); E3-2 §15, §AR 20		
	303-2 Management of water discharge-related impacts (303-2-iv)	ESRS E2 E2-3 §24	(2b)	GRI 303-2 refers to minimum Standards in water quality discharges. ESRS E2-3 refers to the consideration of ecological thresholds in setting pollution targets.
	303-3 Water withdrawal	'Water withdrawals' is a sustainability matter for E3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	303-4 Water discharge	'Water discharges' is a sustainability matter for E3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	303-5 Water consumption	ESRS E3 E3-4 §28 (a), (b), (d) and (e)		
GRI 304: Biodiversity 2016	3-3 Management of material topics	ESRS E4 §16 (a) i; §19 (a); E4-5 §35		
	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas (304-1-a-iv and v)	ESRS E4 E4-5 §35, §38, §39, §40 (a) and (c)	(1a)	GRI 304-1-a-v requires reporting the size for each operational site. ESRS E4-5 requires an aggregated figure for all sites.

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
GRI 304: Biodiversity 2016	304-2 Significant impacts of activities, products and services on biodiversity (304-2-a-i, ii, iii, iv, v and vi; 304-2-b)	ESRS E4 E4-5 §35, §38, §39, §40 (a) and (c)		
	304-3 Habitats protected or restored (304-3-a and b)	ESRS E4 E4-3 §28 (b) and §AR 20 (e); E4-4 §AR 26 (a)		
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	ESRS E4 E4-5 §40 (d) i	(1b)	GRI 304-4 requires quantitative data on the number of species affected by each level of extinction risk. ESRS E4-5 §40 (d) i is a narrative disclosure.
GRI 305: Emissions 2016	3-3 Management of material topics and GRI 305 1.2	ESRS E1 E1-2 §22; E1-3 §26; E1-4 §33 and §34 (b); E1-7 §56 (b) and §61 (c); ESRS E2 §AR 9 (b); E2-1 §12; E2-2 §16 and §19; E2-3 §20	(2a)	GRI 305 requirement 1.2 requires reporting the type and scheme of which offsets are part.
	305-1 Direct (Scope 1) GHG emissions	ESRS E1 E1-4 §34 (c); E1-6 §44(a); §46; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; AR §43(c) to (d)		
	305-2 Energy indirect (Scope 2) GHG emissions	ESRS E1 E1-4 §34 (c); E1-6 §44 (b); §46; §49; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; §AR 45 (a), (c), (d), and (f)		
	305-3 Other indirect (Scope 3) GHG emissions	ESRS E1 E1-4 §34 (c); E1-6 §44 (c); §51; §AR 25 (b) and (c); §AR39 (a) to (d); §AR 46 (a) (i) to (k)		
	305-4 GHG emissions intensity	ESRS E1 E1-6 §53; §54; §AR 39 (c); §AR 53 (a)	(1a)	GRI 305-4 requires reporting the intensity ratio for Scope 3 GHG emissions separately from Scope 1 and Scope 2. ESRS requires reporting the intensity ratio for the total GHG emissions.
	305-5 Reduction of GHG emissions (305-5-a, c and 2.9.5)	ESRS E1 E1-3 §29 (b); E1-4 §34 (c); §AR 25 (b) and (c); E1-7 §56		

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
	305-6 Emissions of ozone-depleting substances (ODS)	'Pollution of air' is a sustainability matter for E2 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ESRS E2 E2-4 §28 (a); §30 (b) and (c); §31; §AR 21; §AR 26		
GRI 306: Waste 2020	3-3 Management of material topics	ESRS E5 §AR 7 (a); E5-1 §12; E5-2 §17; E5-3 §2		
	306-1 Waste generation and significant waste-related impacts	ESRS 2 SBM-3 §48 (a), (c) ii and iv; ESRS E5 E5-4 §30		
	306-2 Management of significant waste-related impacts (306-2-a and c)	ESRS E5 E5-2 §17 and §20 (e) and (f); E5-5 §40 and §AR 33 (c)		
	306-3 Waste generated	ESRS E5 E5-5 §37 (a), §38 to §40	(1b)	GRI 306-3 requires quantitative data (i.e. a breakdown of the composition of the waste in metric tons). ESRS E5-5 §38 requires a narrative disclosure.
	306-4 Waste diverted from disposal (306-4-a, b, c, e)	ESRS E5 E5-5 §37 (b), §38 and §40	(1b)	See GRI 306-3.
	306-5 Waste directed to disposal (306-5-a, b, c, e)	ESRS E5 E5-5 §37 (c), §38 and §40	1a) (1b)	GRI 306-4 requires a breakdown between incineration with energy recovery and incineration without energy recovery. See also GRI 306-3.

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
GRI 306: Effluents and Waste 2016	306-3 Significant spills	'Pollution of air', 'Pollution of water', and 'Pollution of soil' are sustainability matters for E2 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	3-3 Management of material topics	ESRS G1 G1-2 §12 and §15 (a)		
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ESRS G1 G1-2 §15 (b)		GRI 308-1 requires quantitative data on the extent of new suppliers screened based on environmental criteria. ESRS G1-2 requires a narrative disclosure.
	308-2 Negative environmental impacts in the supply chain and actions taken (308-2-c)	ESRS 2 SBM-3 §48 (c) i and iv		
	3-3 Management of material topics	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover (401-1-b)	ESRS S1 S1-6 §50 (c)	(1a)	GRI 401-1-b requires breakdowns by age group, gender, and region.
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees (401-2-a-ii, a-iii, a-iv, a-v and b)	ESRS S1 S1-11 §74; §75; §AR 75		
	401-3 Parental leave (401-3-a and b)	ESRS S1 S1-15 §93	(1a)	GRI 401-3 covers parental leave. ESRS S1-15 covers family-related leave. Parental leave is one of the types of family-related leave. GRI 401-3-a requires a breakdown by gender for the parental leave.

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
GRI 402: Labor/Management Relations 2016	3-3 Management of material topics	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)		
	402-1 Minimum notice periods regarding operational changes	'Social dialogue' and 'Collective bargaining' are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M	(2b)	
GRI 403: Occupational Health and Safety 2018	3-3 Management of material topics	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)		
	403-1 Occupational health and safety management system (403-1-a)	ESRS S1 S1-1 §23	(1a)	GRI 403-1-a requires reporting the legal requirements and management system Standards on which the system is based. This information is not required in ESRS as this is regulated within the European Union.
	403-2 Hazard identification, risk assessment, and incident investigation (403-2-b)	ESRS S1 S1-3 §32 (b) and §33		
	403-3 Occupational health services	'Health and safety' and 'Training and skills development' are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	403-4 Worker participation, consultation, and communication on occupational health and safety			
	403-5 Worker training on occupational health and safety			

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
GRI 403: Occupational Health and Safety 2018	403-6 Promotion of worker health	'Social protection' is a sustainability matter for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	ESRS S2 S2-4 §32 (a)		
GRI 404: Training and Education 2016	403-8 Workers covered by an occupational health and safety management system (403-8-a and b)	ESRS S1 S1-14 §88 (a); §90	(2c)	
	403-9 Work-related injuries (403-9-a-i, a-iii, b-i, b-iii, c-iii, d, e)	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (c); §AR 82	1a) (2c)	GRI 403-9-c-iii and d require reporting on the use of the hierarchy of controls.
	403-10 Work-related ill health (403-10-a-i, a-ii, b-i, b-ii, c-iii)	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (d); §89; §AR 82	(1a) (2c)	See GRI 403-9.
	3-3 Management of material topics	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)		
	404-1 Average hours of training per year per employee	ESRS S1 S1-13 §83 (b) and §84		
	404-2 Programs for upgrading employee skills and transition assistance programs (404-2-a)	ESRS S1 S1-1 §AR 17 (h)		
	404-3 Percentage of employees receiving regular performance and career development reviews	ESRS S1 S1-13 §83 (a) and §84		

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
GRI 405: Diversity and Equal Opportunity 2016	3-3 Management of material topics	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)		
	3-3 Management of material topics	ESRS S1 §24 (a)		
	405-1 Diversity of governance bodies and employees (405-1-a-i and iii, 405-1-b)	ESRS 2 GOV-1 §21 (d); ESRS S1 S1-6 §50 (a); S1-9 §66 (a) to (b); S1-12 §79	(1a)	GRI 405-1-b requires breakdowns by employee category.
	405-2 Ratio of basic salary and remuneration of women to men	ESRS S1 S1-16 §97 and §98		
GRI 406: Non-discrimination 2016	3-3 Management of material topics	ESRS S1 S1-1 §17; §20 (c); §24 (a) and (d); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c); ESRS S4 §10 (b); S4-1 §13; §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b); §35; §AR 30; §AR 33 (a); S4-5 §38; §41 (b) and (c)		
	406-1 Incidents of discrimination and corrective actions taken	ESRS S1 S1-17 §97, §103 (a), §AR 103		
GRI 407: Freedom of Association and Collective Bargaining 2016	3-3 Management of material topics	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)		
	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	'Freedom of association' and 'Collective bargaining' are sustainability matters for S1 and S2 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
GRI 408: Child Labor 2016	3-3 Management of material topics	ESRS S1 S1-1 §17; §20 (c); §22; S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); §18; S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)		
	408-1 Operations and suppliers at significant risk for incidents of child labor (408-1-a-i, b, c)	ESRS S1 §14 (g); S1-1 §22 ESRS S2 §11 (b); S2-1 §18	(2a)	GRI 408-1-b-i requires reporting the types of suppliers at risk.
GRI 409: Forced or Compulsory Labor 2016	3-3 Management of material topics	ESRS S1 S1-1 §17; §20 (c); §22; S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); §18; S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)		
	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	ESRS S1 §14 (f); S1-1 §22 ESRS S2 §11 (b); S2-1 §18	(2a)	See GRI 408-1.
GRI 410: Security Practices 2016	3-3 Management of material topics	ESRS S3 §9 (b); S3-1 §12, and §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) and (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §39, §43		
	410-1 Security personnel trained in human rights policies or procedures	'Security-related impacts' is a sustainability matter covered for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
GRI 411: Rights of Indigenous Peoples 2016	3-3 Management of material topics	ESRS S3 §9 (b); S3-1 §12, §15 and §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) and (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §39, §43		
	411-1 Incidents of violations involving rights of indigenous peoples	ESRS S3 S3-1 §16 (c), AR 12; S3-4 §30, §32 (b), §33 (b), §36	(1b)	GRI 411-1 requires quantitative data on the number of incidents. ESRS S3 requires narrative disclosures.

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
GRI 413: Local Communities 2016	3-3 Management of material topics	ESRS S3 §9 (b); S3-1 §12, and §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) and (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §39, §43		
	413-1 Operations with local community engagement, impact assessments, and development programs	ESRS S3 S3-2 §19; S3-3 §25; S3- 4 §AR 34 (c)	(1b)	GRI 413-1 requires quantitative data on operations with implemented local community engagement, impact assessments, and/or development programs. ESRS S3 includes narrative disclosures.
	413-2 Operations with significant actual and potential negative impacts on local communities (413-2-a-ii)	ESRS 2 SBM-3 48 (c); ESRS S3 §9 (a) i and (b)		
	3-3 Management of material topics	ESRS G1 G1-2 §12 and §15 (a)		
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	ESRS G1 G1-2 §15 (b)	(1b)	GRI 414-1 requires quantitative data on the extent of new suppliers screened based on social criteria. ESRS G1-2 requires a narrative disclosure.
	414-2 Negative social impacts in the supply chain and actions taken (414-2-c)	ESRS 2 SBM-3 §48 (c) i and iv		
GRI 415: Public Policy 2016	3-3 Management of material topics	ESRS G1 G1-5 §27		
	415-1 political contributions	ESRS G1 G1-5 §29 (b)		
GRI 416: Customer Health and Safety 2016	3-3 Management of material topics	ESRS S4 §10 (b); S4-1 §13, §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b), §35, §AR 30, §AR 33 (a); S4-5 §38, §41 (b) and (c)		
	416-1 Assessment of the health and safety impacts of product and service categories	'Personal safety of consumers and end-users' is a sustainability matter for S4 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	ESRS S4 S4-4 §35	(1b)	GRI 416-2 requires quantitative data on the number of incidents and breakdowns by types of incidents of non-compliance. ESRS S4-4 requires a narrative disclosure.

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
GRI 417: Marketing and Labeling 2016	3-3 Management of material topics	ESRS S4 §10 (b); S4-1 §13, §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b), §35, §AR 30, §AR 33 (a); S4-5 §38, §41 (b) and (c)		
	417-1 Requirements for product and service information and labeling	'Information-related impacts for consumers and end-users' is a sustainability matter for S4 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	417-2 Incidents of non-compliance concerning product and service information and labeling	ESRS S4 S4-4 §35	(1b)	GRI 417-2 requires quantitative data on the number of incidents and breakdowns by types of incidents of non-compliance. ESRS S4-4 requires a narrative disclosure.
	417-3 Incidents of non-compliance concerning marketing communications	ESRS S4 S4-4 §35	(1b)	See GRI 417-2.
GRI 418: Customer Privacy 2016	3-3 Management of material topics	ESRS S4 §10 (b); S4-1 §13 and §16 (c); S4-2 §20; S4-4 §31, §32 (a) and (b), §35, §AR 30, §AR 33 (a); S4-5 §38, §41 (b) and (c)		
	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	ESRS S4 S4-3 §AR 23; S4-4 §35	(1a)	GRI 418-1 requires further granularity on the type of complaints and the number of identified leaks, thefts, or losses of customer data.

NOTES LEGEND

- (1a) Differences in granularity: GRI requires further breakdowns or granularity.
- (1b) Differences in data type: GRI requires quantitative disclosure and ESRS requires qualitative disclosure.
- (2a) Differences in scope: GRI disclosure is broader and/or more specific than ESRS.
- (2b) Differences in scope: GRI and ESRS disclosures have the same disclosure objective but differ in how data points are formulated.
- (2c) Differences in scope: GRI 403 covers employees and workers who are not employees, but whose work and/or workplace is controlled by the organization. ESRS S1-14 covers employees and non-employee workers (people with contracts with the undertaking to supply labour ("self-employed people") or people provided by undertakings primarily engaged in "employment activities" (NACE Code N78)). For fatalities, ESRS S1-14 covers individuals working on the undertaking's sites."
- (3) Difference in definition of non-employees: GRI 2-8 covers workers who are not employees and whose work is controlled by the organization. ESRS S1-7 covers non-employee workers (people with contracts with the undertaking to supply labour ("self-employed people") or people provided by undertakings primarily engaged in "employment activities" (NACE Code N78))."



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