

# SUSTAINABILITY REPORT



2023

Consolidated Non-Financial Declaration in accordance with Legislative Decree 254/2016





# SUSTAINABILITY REPORT 2023

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in accordance with Legislative Decree 254/2016.**



# INDEX

Letter to the Stakeholders	4
Methodological note	5
Highlights	6
Sustainability path	8
Index of MARR's material topics	10

## 1 THE MARR'S GROUP IDENTITY 12

1.1 The business model	13
1.2 Roots and history of the Group	16
1.3 Brands and products	18
1.4 The structure of the Group	22

## 2 SUSTAINABLE DEVELOPMENT PATHS AND GOALS 24

2.1 The Group's Stakeholders	25
2.2 Analysis of impacts and material topics	26
2.3 Material topics, sustainability commitments, initiatives and projects	33

## 3 GOVERNANCE 41

3.1 Governance bodies	42
3.2 Governance model	44
3.3 Economic and financial responsibility	48
3.4 European Environmental Taxonomy	53
3.5 The regulatory evolution of Sustainability Reporting: impacts and actions under taken for adjustment	61

## 4 QUALITY, SAFETY AND CUSTOMER SERVICE 65

4.1 Product quality and safety	66
4.2 MARR certifications	72
4.3 Product labelling and Customer information	74
4.4 Spreading of healthy and balanced lifestyles	75
4.5 Customer satisfaction and loyalty	76

## 5 PEOPLE IN MARR 82

5.1 The Human Resource Management Policy	83
5.2 Skills and wellbeing	84
5.3 Protection of diversity and equal opportunities	93
5.4 Health and Safety at the workplace	99

## 6 SUPPLY CHAIN 103

6.1 Localisation, selection and evaluation of suppliers	104
6.2 Ethical procurement and respect of human rights	108
6.3 Upgrading the value of "green" and local products	110
6.4 Animal welfare, sustainable fishing and biodiversity	115

## 7 INTEGRATION AND DIALOGUE WITH THE OTHER STAKEHOLDERS 119

7.1 Financial community	121
7.2 Local communities and donations	122
7.3 Institutions and control bodies	125
7.4 Category and sector associations	125
7.5 Table summarising how MARR interacts and engages with each of the Stakeholders	126

## 8 MARR FOR THE ENVIRONMENT 128

8.1 Management of environmental aspects	129
8.2 Packaging management	130
8.3 Optimization of energy consumption and relative emissions	133
8.4 Logistics efficiency and relative emissions	138
8.5 Optimization of water consumption	143
8.6 Waste management	148
8.7 Fight against food wastage	151

CONTENT INDEX	
Table linking the material topics and the topics of Legislative Decree 254/2016	153
Table linking the GRI standards Legislative Decree 254/2016 and SDGs	154
INDEPENDENT AUDITOR'S REPORT	160



# MARR green fingerprint

# LETTER TO THE STAKEHOLDERS

March 2024

The MARR Group exceeded two billion euros in revenues in 2023. This is an important result in our growth path that fills us with pride and satisfaction. At the same time, it makes us more aware of how our development must continue to be increasingly sustainable in relation to our role as leading company in the Foodservice, sector that faces a great challenge in the change and transformation process of the society and the economy towards new objectives.

MARR considers since long time sustainability to be an active part of the company's dynamics and it has defined policies, objectives and initiatives in the ESG field, as well as a reporting system according to internationally recognized standards.

The pillars on which our development strategies are based are confirmed and focused once again on this Sustainability Report, now in its fourth edition. Customer orientation, full implementation of Governance best practices and enhancing the value of People are the fundamental assets of our strategies. Sustainability values are promoted along the value chain, through the selection of supply sources, the process optimization, and the concrete contribution to environmental protection and ecosystems safeguard.

The following pages outline the path that MARR has undertaken, the goals and the important achievements to date.

We are proud of our accomplishments and we will head toward new challenges, aware of the commitment we will have to make in order to contribute to the sustainable development and growth.

We will be guided by our values.



The Chairman  
Andrea Foschi

The Chief Executive Officer  
Francesco Ospitali

# METHODOLOGICAL NOTE

The Sustainability Report of the MARR Group (constituted by MARR S.p.A. and its subsidiaries, hereinafter also "MARR" or "the Group") assumes the same valence as the Non-Financial Declaration ("NFD") prepared in compliance with Legislative Decree 254/2016, and is published separately from the Directors' report. In fulfilment of art. 3 and art. 4 of Legislative Decree 254/2016, the document is intended to report on the measure required to ensure the understanding of the business activities carried out, the performance levels, the results achieved and the impact generated by these activities as regards environmental, social and staff-related topics, the fight against active and passive corruption and the respect of human rights.

In the Sustainability Report (hereinafter also "Report"), MARR includes the information concerning the aspects deemed to be a priority and relevant ("material") which reflect the impacts of the workforce from an economic, environmental and social viewpoint, and which are capable of significantly influencing the evaluations, conduct and decisions of the Stakeholders.

The objectives have been outlined by the Board of Directors and the relevant aspects for the Group defined according to the updating of a process of materiality analysis which involved a comparison of the material topics with the sector best practices, also taking the expectations of the Stakeholders into consideration, as described in paragraph 2.3 Analysis of impacts and material topics. This Sustainability Report has been drawn up in compliance with the "Global Reporting Initiative Sustainability Reporting Standards" issued in 2016 by the Global Reporting Initiative (GRI), and updated in late 2021, according to the "GRI-Referenced" option.

The GRI indicators reported in the Report are those considered to be most representative of the sustainability topics identified as relevant by MARR on the basis of the materiality analysis conducted.

The reporting period goes from January, 1<sup>st</sup> 2023 to December, 31<sup>st</sup> 2023, and comparison with the previous years 2022 and 2021 is provided to ensure the principle of data comparability. The scope of the corporate, environmental and economic-financial information includes all of the companies consolidated with the integral method by the parent company MARR S.p.A.. Therefore, the scope of consolidation includes, in addition to the parent company MARR, the subsidiaries As.Ca S.p.A., New Catering S.r.l., Antonio Verrini S.r.l., Frigor Carni S.r.l. and Cremonagel S.r.l. It must be pointed out that, compared to last year, the scope of consolidation has been expanded by way of the constitution of Cremonagel S.r.l., company indirectly controlled by MARR through the subsidiary New Catering S.r.l. and operating in the wholesale and retail trade of ice

cream and frozen foods supplied to bars and quick service restaurants.

The risks and opportunities with regard to MARR's activities are the same as those reported for the entire Group. Any perimeter restrictions to the data reported are specified in the individual chapters and do not restrict the understanding of the Group activities and their impact.

With the aim to properly represent the performance of the Group, the use of estimates has been restricted as much as possible. When estimates have been made, they are based on the best available methodologies and adequately noted.

The 2023 Sustainability Report has been prepared involving all of the responsible management departments and was approved by the Board of Directors on March, 13<sup>th</sup> 2024, together with the draft annual financial statements and the consolidated financial statements.

The document has been audited by the designated auditing firm PricewaterhouseCoopers S.p.A., pursuant to Legislative Decree 254/2016 on the basis of the standards and instructions in the ISAE3000 (International Standard on Assurance Engagements 3000 – Revised) of the International Auditing and Assurance Standard Board (IAASB). PricewaterhouseCoopers S.p.A. is also the company responsible for the legal auditing of the MARR Group consolidated financial statements.

The reporting frequency is annual (the 2020, 2021 and 2022 Sustainability Reports can be viewed and downloaded from the web page:

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

It must be pointed out that the masculine plural form has been used by convention, without implying any form of discrimination.

For more information on this Report, the following e-mail address can be contacted: [sostenibilita@marr.it](mailto:sostenibilita@marr.it).



# HIGHLIGHTS

## Consolidated results

€ mln	2023	2022	2021
<b>TOTAL REVENUES</b>	2,085.5	1,930.5	1,456.3
<b>EBITDA</b>	123.1	82.1	90.5
<b>NET RESULT</b>	47.1	26.6	35.0
<b>NET EQUITY</b>	355.5	341.5	349.5
<b>NET FINANCIAL POSITION*/ NET EQUITY</b> <small>*net of IFRS 16</small>	<b>40%</b>	<b>41%</b>	<b>19%</b>

## MARR figures

over  
**4,000**  
AMONG EMPLOYEES  
AND COLLABORATORS

about  
**55,000**  
CLIENTS

---

over  
**40**  
DISTRIBUTION  
CENTERS  
(as at the date of drafting  
the present report)

over  
**950**  
TRUCKS

of which  
**600**  
LOW ENVIRONMENTAL  
IMPACT  
(LNG and euro 6)

## MARR Products

over  
**25,000** FOOD PRODUCTS of which

over  
**3,000**  
GREEN PRODUCTS  
(according to the Green Public Procurement  
envisaged by Ministerial Decree no. 65 of 10  
March 2020)

over  
**6,000**  
PRODUCTS  
Made in Italy

over  
**1,000**  
PRODUCTS  
private label

## MARR Suppliers

over  
**2,700**  
SUPPLIERS

OF WHICH  
**789 (29%)**  
MEETING ENVIRONMENTAL OR SOCIAL  
SUSTAINABILITY CRITERIA

## Certifications

**10** International  
Certifications

(in the field of quality,  
food safety, environment,  
sustainability with certifications  
on its control regulations)

\*FSC 22000  
obtained in 2023

## Recovery

over  
**3,200**  
TONS OF WASTE  
DESTINED FOR  
RECOVERY

## Investments

**26.6**  
million euros of investments  
throughout the fiscal year

**1,995**  
million euros of distributed  
economic value

## Training

over  
**15,000**  
training hours delivered

## Rating

The Company interacts with international recognized ESG (Environment, Social and Governance) rating institutions including MSCI, Moody's, ISS Corporate Solutions and S&P Global Ratings. Although the market in which it operates is national, MARR is compared with international peers and thus finds itself having a global vision of the reference sector.

**MSCI confirms to MARR "double A" rating**

MARR obtains the "double A" rating in 2023, also confirmed on January 2024, for the ESG rating assessment that rewards the path of strengthening the approach to sustainability for implementing projects in each of the three ESG areas.

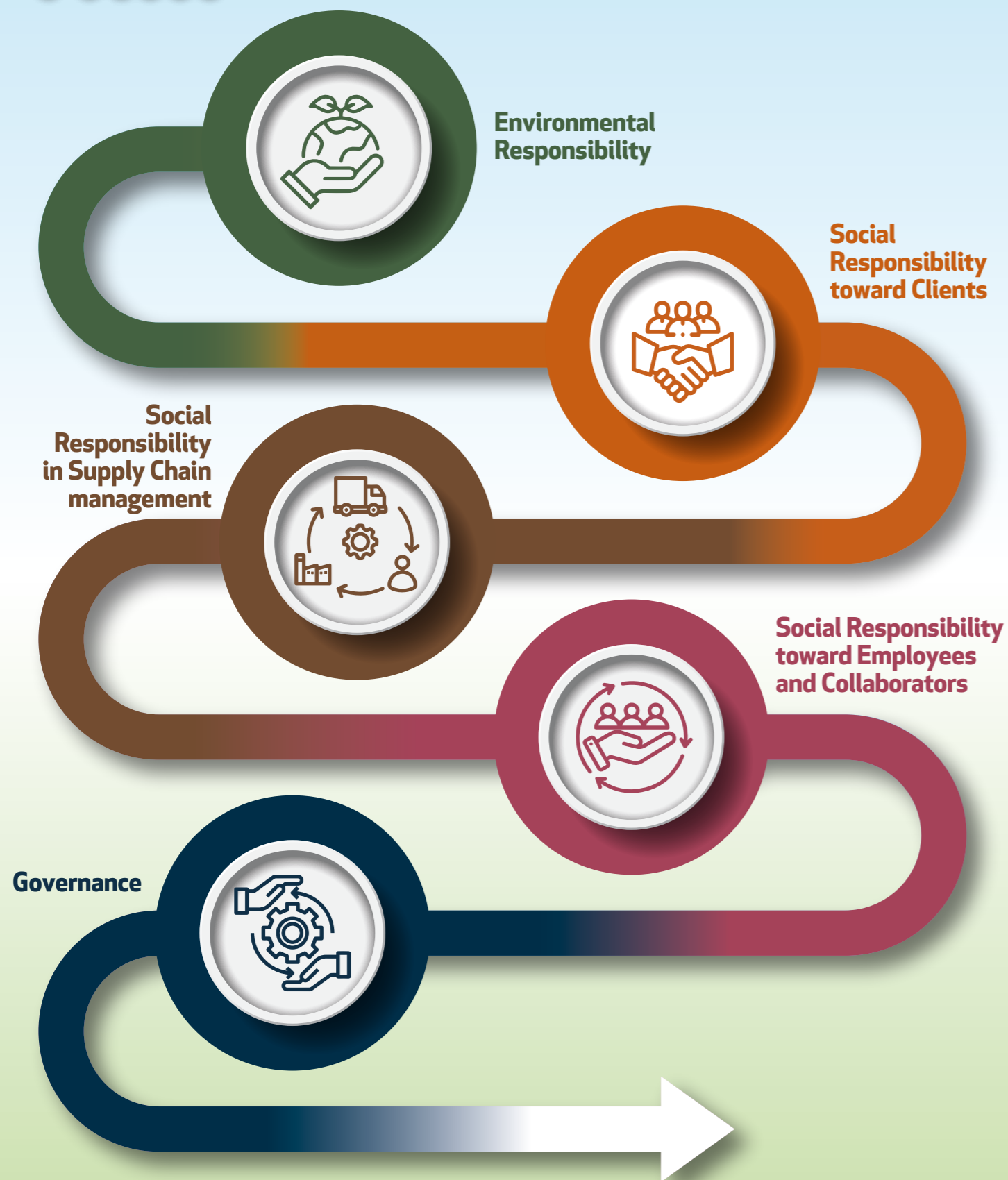
**MSCI**  
ESG RATINGS

CCC | B | BB | BBB | A | **AA** | AAA

RATING ACTION DATE: January 26, 2024  
LAST REPORT UPDATE: March 08, 2024

**ESG Rating history**

# SUSTAINABILITY PATH



## MATERIAL TOPICS

### Environmental Responsibility

- Packaging management
- Optimization of energy consumption and related emissions
- Logistics efficiency and related emissions
- Optimization of water consumption
- Waste management
- Fight against food wastage

### Social Responsibility toward Clients

- Product quality and safety
- Transparency and traceability of Customers' information
- Customer satisfaction and loyalty

### Social Responsibility in the Supply Chain management

- Ethical and sustainable procurement and respect for human rights
- Upgrading the value of green and local products\*
- Promotion of chains respectful of animal welfare and biodiversity
- Supply and use of sustainable raw material in the private label products

### Social Responsibility toward Employees and Collaborators

- Protection of diversity and equal opportunities
- Employees and Collaborators wellbeing, health and safety

### Governance

- Creation of value in the medium and long term
- Stakeholders' Integration and dialogue
- Fight against corruption and anti-competitive practices

\* According to the Green Public Procurement provided by the Ministerial Decree n° 65 of March, 10<sup>th</sup> 2020



## Index of MARR's material topics

This Report describes in detail what has been developed by MARR in terms of ESG and explains the projects and initiatives through which the Group can contribute towards the achievement of the SDGs (Sustainable Development Goals) outlined by the UN.

The material topics on which MARR invests are listed below, extrapolated from the materiality matrix in paragraph

### 2.2 "Analysis of impacts and material topics"

SDG (Sustainable Development Goals)	MATERIAL TOPICS	Chapters reference	Page
	FIGHT AGAINST FOOD WASTAGE	<b>Chapter 8 - MARR for the environment</b> 8.7 Fight against food wastage	151
		<b>Chapter 7 - Integration and Dialogue with other Stakeholders</b> 7.2 Local communities and donations	122
	UPGRADING THE VALUE OF "GREEN" AND LOCAL PRODUCTS	<b>Chapter 6 - Supply Chain</b> 6.3 Upgrading the value of "green" and local products	110
	CUSTOMER SATISFACTION AND LOYALTY	<b>Chapter 4 - Quality, Safety and Customer service</b> 4.5 Customer satisfaction and loyalty	76
	TRANSPARENCY AND TRACEABILITY OF CUSTOMERS' INFORMATION	<b>Chapter 4 - Quality, Safety and Customer service</b> 4.1 Product quality and safety	66
	PRODUCT QUALITY AND SAFETY		
	PROTECTION OF DIVERSITY AND EQUAL OPPORTUNITIES	<b>Chapter 5 - People in MARR</b> 5.3 Protection of diversity and equal opportunities	93
	OPTIMIZATION OF WATER CONSUMPTION	<b>Chapter 8 - MARR for the environment</b> 8.5 Optimization of water consumption	143
	OPTIMIZATION OF ENERGY CONSUMPTION AND RELATED EMISSIONS	<b>Chapter 8 - MARR for the environment</b> 8.3 Optimization of energy consumption and related emissions	133
	EMPLOYEES' AND COLLABORATORS WELLBEING, HEALTH AND SAFETY	<b>Chapter 5 - People in MARR</b> 5.4 Health and Safety at work	99
	ETHICAL PROCUREMENT AND RESPECT FOR HUMAN RIGHTS	<b>Chapter 6 - Supply Chain</b> 6.2 Ethical procurement and respect for Human rights	108
	CREATION OF VALUE IN THE MEDIUM AND LONG TERM	<b>Chapter 3 - Governance</b> 3.3 Economic and Financial responsibility	48

SDG (Sustainable Development Goals)	MATERIAL TOPICS	Chapters reference	Page
	SUPPLY AND USE OF SUSTAINABLE RAW MATERIAL IN THE PRIVATE LABEL PRODUCTS	<b>Chapter 6 - Supply chain</b> 6.3 Upgrading the value of "green" and local products	110
		<b>Chapter 8 - MARR for the environment</b> 8.2 Packaging management	130
	PACKAGING MANAGEMENT		
	WASTE MANAGEMENT	<b>Chapter 8 - MARR for the environment</b> 8.6 Waste management	148
	LOGISTICS EFFICIENCY AND RELATIVE EMISSIONS	<b>Chapter 8 - MARR for the environment</b> 8.4 Logistics efficiency and relative emissions	138
	PROMOTION OF CHAINS RESPECTFUL OF ANIMAL WELFARE AND BIODIVERSITY		
		<b>Chapter 6 - Supply Chain</b> 6.4 Animal welfare, sustainable fishing and biodiversity	115
	INTEGRATION AND DIALOGUE WITH STAKEHOLDERS	<b>Chapter 7 - Integration and dialogue with the other Stakeholders</b>	119
	FIGHT AGAINST CORRUPTION AND ANTI-COMPETITIVE PRACTICES	<b>Chapter 3 - Governance</b> 3.2 Governance model	44



# The MARR's Group Identity



1



## MARR OPERATING CONTEXT

MARR is the leader in Italy in the specialised distribution of food and non-food products to the out-of-home food consumption sector



SPECIALIST IN THE  
 FOODSERVICE  
 SECTOR



FOR OVER  
 FIFTY YEARS



LEADER  
 IN ITALY



COMPLETE AND  
 GLOBAL SERVICE

## 1.1 THE BUSINESS MODEL

MARR is a point of reference for foodservice operators who can consider it a sole supplier at national level of a wide range of products: the Group procures its products from selected suppliers (over 2,700) throughout the world, and it operates throughout the country by means of a logistics-distribution network comprising over 40 distribution units, some of which with Cash & Carry stores, and over 950 delivery vehicles, mainly owned by third-party carriers.

### ■ Clients: out-of-home food consumption

MARR's approach is focused on customer assistance, from the phase of marketing consultancy and product assistance, through to the delivery phase using its own distribution network, which is active nationwide.



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



**COLLABORATORS THE MARR GROUP RELIES ON:**



**1,010**  
**EMPLOYEES**  
(as of 31st December 2023)



over  
**950**  
**SALES TECHNICIANS**



over  
**1,100**  
**STAFF FOR SERVICE AND HANDLING GOODS**



over  
**950**  
**TRUCK DRIVERS**

**The logistics-distribution network**

THE LOGISTICS-DISTRIBUTION NETWORK IS ARTICULATED ON TWO LEVELS:



**PLATFORMS**

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



**DISTRIBUTION UNITS (BRANCHES)**

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



**Basis of our competitive advantage**

- Range of products
- Competency of the commercial workforce
- Efficiency of the logistics system
- Personalised, prompt and accurate service
- Capacity of goods and process innovation
- Development of an integrated model through digital supports ("phygital approach or phygital MARR")

**THE LOGISTICS-DISTRIBUTION NETWORK**





# 1.2 ROOTS AND HISTORY OF THE GROUP

**1972** **M.A.R.R., Magazzini Alimentari Riuniti Riminesi**, is founded in Rimini and started its business supplying and distributing food products especially to restaurants and hotels operating on the Adriatic coast during the summer season.

**The Cremonini Group enters into MARR's capital.**

**THE 90S** MARR develops throughout the country, through the opening of new distribution centres in Sicily, Campania, Lombardy, Lazio, Veneto and Sardinia. Targeted acquisitions of regional operators are also finalised, in particular Adriafood, Copea, Discom, Venturi and Sanremomare.

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

**2004-2006** MARR acquires Sogema S.p.A., a company operating in Piedmont and Valle d'Aosta, and then the going concern of Sfera S.r.l., operating in Romagna, Marche and Umbria. Subsequently, AS.CA., a Bolognese company that is part of the development plan in large cities, and the foodservice distribution going concern of Prohoga, a company operating in Trentino Alto Adige, were acquired.

**21 June 2005** **MARR's shares are admitted for trading on the STAR (Segmento Titoli Alti Requisiti) segment of the Italian stock exchange.**

**2007** MARR enters the segment of food distribution in bars and quick service restaurants with the purchase of New Catering, a company from Forlì. Operational activities begin at the new distribution center of MARR Toscana in the province of Pistoia. In the same year MARR strengthens itself in the fresh fish segment by acquiring the going concern of F.lli Baldini Srl, a leading company in the distribution of fresh molluscs, finalizes the purchase of the going concern of the Cater company, specialized in supplying canteens and buys the going concern of Jolly Hotel, a leading national hotel chain acquired by the NH Hotel Group.

**2008** The activities of Minerva Srl, a company operating on Lake Garda and with a strong specialization in the distribution of fresh and frozen fish products, are taken over and the purchase of Emigel (BO), active in the distribution of food to bars and quick service restaurants, is finalized, confirming the strategy of consolidating the bar distribution sector with the subsequent incorporation (2014) into New Catering.

**2012** MARR celebrates 40 years of activity, during which it has become the leading group in food distribution to the foodservice industry in Italy; it also takes over the activities of the Lelli Lino Company (Bologna) which will be transformed into a branch in 2014.

**2013** The lease contract for the activities of Scapa Italia S.p.A. begins, through which MARR took over the management of the distribution centers of Marzano (Pavia) and Pomezia (Rome). The business is acquired at the beginning of the following year.

**2014** MARR sells its shares (equal to 55% of the share capital) of the Alisea consortium company with limited liability to CIR Food Italian Cooperative of Catering. Following the sale by MARR S.p.A. of the entire stake in Alisea - a company operating in catering for hospitals - the activities of the MARR Group focus on supplies to the Foodservice segment.

**2015** MARR acquired SAMA Srl, a company based in Zola Predosa (Bologna), specialized in the distribution of food products to bars and quick service restaurants, which in the same year was incorporated into New Catering, which confirms itself as a leader in food distribution in the bar segment with 4 distribution centers (Forlì, Bologna, Rimini and Perugia).

**2016** MARR acquired **DE.AL. S.r.l.**, an Abruzzo company operating in the food distribution to Foodservice with the "PAC FOOD" brand and a distribution center of over 7,000 square meters located in Elice (Pescara). The acquisition strengthens MARR's presence in the middle Adriatic; in the same year, the Company's activities allow the activation of the new MARR Adriatico distribution centre.

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

**2019** MARR acquired 34% of the shares of Jolanda de Colò S.p.A., leader in the premium segment (top range), from Intrapresa S.r.l., and simultaneously signed an irrevocable agreement giving MARR the option, as of 31 March 2022, to purchase a majority shareholding stake.

**2020** MARR completed the acquisition of SiFrutta S.r.l., in which it had acquired a minority stakeholding in 2018.

**2021** MARR acquired a full stake in the newly established "Antonio Verrini S.r.l.", into which all of the activities of Antonio Verrini & Figli S.p.A., and Chef Unipersonale S.r.l., the latter merged by incorporation into MARR in 2022, both operating in the seafood market.

**2022** In April, MARR finalised the acquisition of Frigor Carni S.r.l., a reference Calabrian operator in sale and distribution of food products to the foodservice, with a significant specialisation in terms of seafood products. Frigor Carni S.r.l. operates mainly with independent clients and on the Ionian coast of Calabria, a very attractive tourist destination.

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



# 1.3 BRANDS AND PRODUCTS

The MARR Group purchases and distributes to the Street Market, National Account and Wholesale client segments a wide range of products attributable to 5 product categories, divided between food and non-food products instrumental to the catering (non-food).



## The Brands

In the field of products commercialization The Group developed some private label products lines:



## Concept Brand



The product line designed to offer solutions for resetting the waste and saving time and energy in the kitchen.



Not only Fast but also Gourmet, the exclusive Burger Taste line offering the widest Quality range reserved for Hamburgeria.



The selection of excellence of the territory including the best of local specialties, expression of cultures and traditions typical of our country.

## The private label products

Over **1,000** private label products



The range of branded products (or private labels) is constantly examined and renewed to meet customer needs and offer an increasingly specialized proposal and increasingly attentive to sustainability matters.



### Some 2023 news

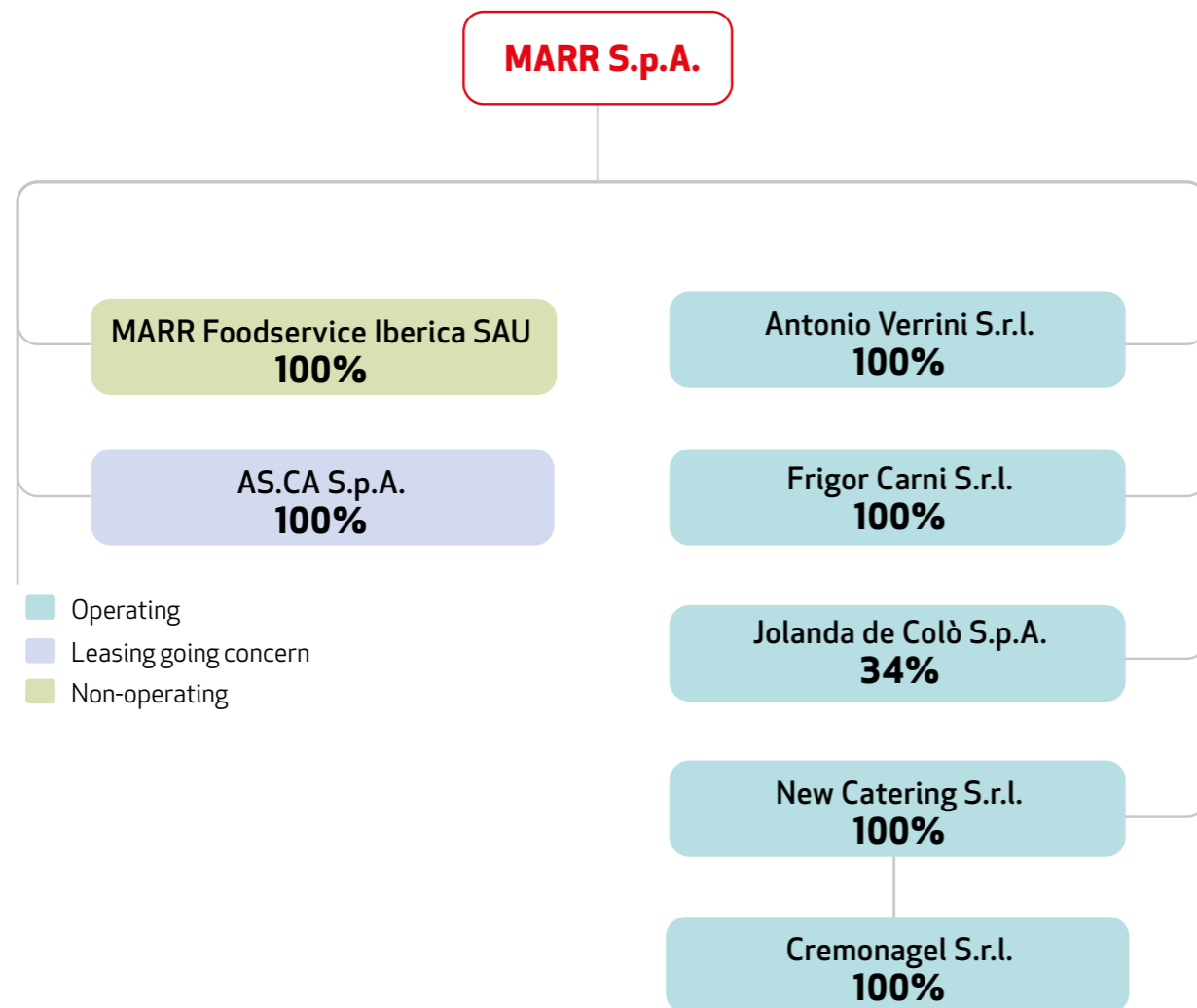


2023

- The **EVERYDAY** line of paper (napkins, bobbins, hand towels and toilet paper) has been completely renewed with the aim of reducing packaging and limiting the volume from the Customer. Every product of the line is certified Ecolabel and FSC (or PEFC).
- **Seafood preparations EASY MENU Tavola Reale:** it is a selection of products already portioned, with certain food cost for the Client.

# 1.4 THE STRUCTURE OF THE GROUP

Data as at December, 31<sup>st</sup> 2023



■ Operating  
■ Leasing going concern  
■ Non-operating

The structure of the Group at 31 December 2023 differs from the situation at 31 December 2022 due to the incorporation on 29 May 2023 of the company Cremonagel S.r.l.. The company, indirectly controlled by MARR through the subsidiary New Catering S.r.l., operates in the wholesale and retail trade of ice cream and frozen foods in the food supply to the bar sector and quick service restaurants and stipulated on 30 June 2023, with effect from the 1st July 2023 and expiring on March 31, 2024, a rental contract for the going concern owned by Cremonagel s.a.s. by Alberto Vailati based in Piacenza.

The changes to the Group's structure that occurred during 2023 resulted in a consequent adjustment of the reporting scope compared to the last business year. In particular, the data of the newly incorporated company Cremonagel S.r.l. were considered within the reporting scope of the 2023 Sustainability Report, as it is 100% indirectly controlled through the subsidiary New Catering S.r.l., starting from the date of incorporation (29 May 2023) until 31 December. As in the last business year, Jolanda de Colò S.p.A., as it is an associated company, and MARR Foodservice Iberica S.A, which is not operational, are excluded from the reporting scope.

## FULLY CONSOLIDATED SUBSIDIARIES INCLUDED WITHIN THE SCOPE OF CONSOLIDATION AS AT DECEMBER, 31<sup>st</sup> 2023:

COMPANY	ACTIVITY
<b>MARR S.p.A.</b> Via Spagna n. 20 – Rimini	Sale and distribution of fresh, dried and frozen food products for Foodservice operators.
<b>New Catering S.r.l.</b> Via Pasquale Tosi n. 1300 Santarcangelo di Romagna (RN)	Sale and distribution of foodstuff products to bars and quick service restaurants.
<b>Cremonagel S.r.l.</b> Via Pasquale Tosi n. 1300 Santarcangelo di Romagna (RN)	Sale and distribution of foodstuff products to bars and quick service restaurants.
<b>Antonio Verrini S.r.l.</b> Via Pasquale Tosi n. 1300 Santarcangelo di Romagna (RN)	Sale and distribution of fresh, frozen and deep-frozen seafood products mainly in the Ligurian and Versilia area.
<b>Frigor Carni S.r.l.</b> Via Pasquale Tosi n. 1300 - Santarcangelo di Romagna (RN)	Sale and distribution of fresh, dried and frozen food products mainly in Calabria.
<b>AS.CA S.p.A.</b> Via Pasquale Tosi n. 1300 Santarcangelo di Romagna (RN)	Company lease to the Parent Company MARR S.p.A. since February, 1 <sup>st</sup> 2020

## ASSOCIATES AND NON-OPERATING COMPANIES NOT WITHIN THE SCOPE OF CONSOLIDATION AS AT DECEMBER, 31<sup>st</sup> 2023:

COMPANY	ACTIVITY
<b>MARR Foodservice Iberica S.A.U.</b> Calle Lagasca n. 106 1 <sup>o</sup> centro Madrid (Spagna)	Non-operating company.
<b>Jolanda de Colò S.p.A.</b> Via 1 <sup>o</sup> Maggio n. 21 Palmanova (UD)	Production, sale and distribution of food products in the premium segment (high range).

At 31 December 2023 MARR S.p.A. represents **94.4%** of the total Group revenues

The risks and opportunities with regard to the business activities of MARR are the same as those of the entire Group, because all operate in the context of the distribution of food products to the out-of-home food consumption segment.

Sustainable  
development  
paths and goals

2

## 2.1 THE GROUP'S STAKEHOLDERS

In carrying out its business activities, the MARR Group is exposed to numerous categories of stakeholders, subjects with which the Group collaborates, interacts and engages. The stakeholders play a primary role, also because of their capacity to influence the business and in turn be influenced. The main bearers of interest of the MARR Group, representing the players fundamental to the creation of value, are the following:

### Stakeholder

#### EMPLOYEES AND COLLABORATORS

Talent and skills to be valorised and to invest in through focused management, a welfare policy and suitable training programmes

#### SUPPLIERS OF GOODS AND SERVICES

Partners with which to create stable and long-term relations based on sharing ethical principles and sustainability initiatives

#### CUSTOMERS

Partners to support suggesting ad hoc goods solutions, respecting the required quality standards and offering an efficient and global service

MARR

#### CATEGORY AND SECTOR ASSOCIATIONS

Operators to constantly meet and discuss with, in particular with relation to updating the laws and regulations in the reference sector

#### FINANCIAL COMMUNITY

Financial institutions with whom to develop a continuous dialogue to inform in a timely, transparent and uniform way about the progress of the group and the initiatives existing

#### LOCAL COMMUNITIES

Entities to which to demonstrate closeness through joint participation and awareness expressed and declined in different territorial activities

#### CONTROLLING INSTITUTES AND BODIES

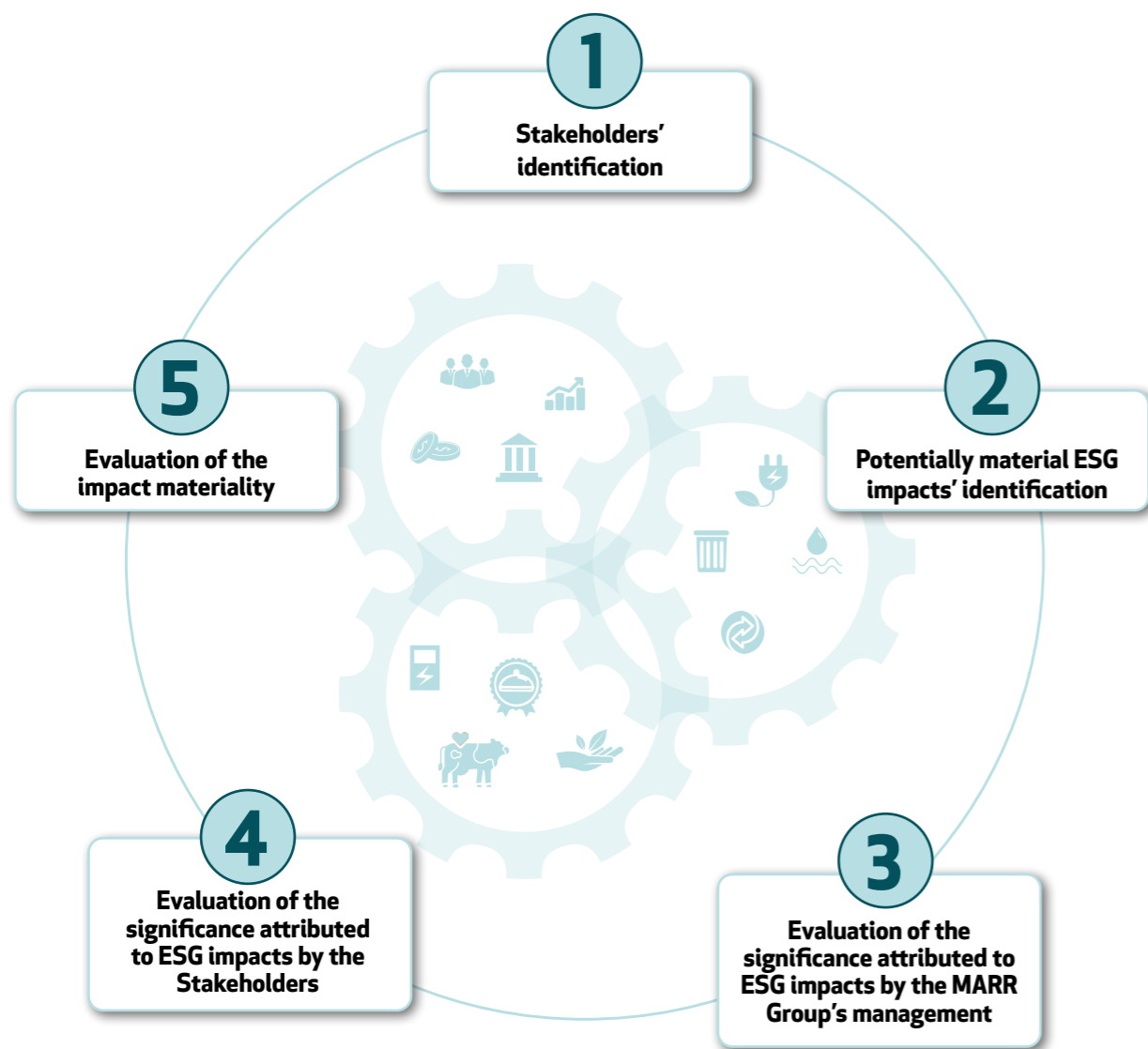
Entities whose support is vital in carrying out business activities and protecting the relative stakeholders, in respect of the obligations imposed by the reference sectors

## 2.2 ANALYSIS OF IMPACTS AND MATERIAL TOPICS

In the context of the non-financial reporting, the materiality analysis assumes a primary role as the process to focus the aspects representing the material impact of an organization on the environment and on the people, included the impacts on human rights, and that at the same time determine its capacity to create value over time.

The process of update the materiality of the Group has been done, for the 2023 fiscal year coherent with what is provided by the "GRI 3: Material Topics" Standard, which provide that the materiality analysis had the goal to detect the priority impacts (effective, potential, positive and negative, on the economy, the environment and the people, included those on human rights) that the organization has or could have in relation to its activities and business relationships.

The phases of materiality analysis process enacted by MARR's Group are described below



### 1 STAKEHOLDERS' IDENTIFICATION

With reference to the analysis that brought to the Stakeholders' identification see the paragraph "2.1 The Group's Stakeholders".

### 2

### POTENTIALLY MATERIAL ESG IMPACTS' IDENTIFICATION

The potentially material ESG impacts' identification that the organization is responsible in relation to the economy, environment, people, included the human rights, it was carried out by the Operational Sustainability Team coordinated by the CEO and it was done through the analysis of the internal sustainability context, keeping into account the mission, values, policies, in addition to the sustainability scenarios and the Sustainable Developing Goals of the UN 2030 Agenda. Furthermore, the customer satisfaction surveys have been taken into account, the sustainability context with reference to peers and competitors, the themes relevant for the ESG rating agencies and a careful examination of the normative evolution related to sustainability reporting (Leg. D. 254/2016, European Taxonomy, SFDR, ESMA calls on themes linked to sustainability, etc.) and of the main international ESG standards and frameworks already in place (GRI Guidelines).

In particular, the process developed through meetings held by the Operational Sustainability Team where, based on the context analysis it has been identified an initial extensive set of ESG impacts that are potentially relevant for the Group with reference to its activities and its business relationships and distinct based on their nature (effective and potential, positive and negative, on the economy, the environment and the people, included those on the human rights). It must be pointed out that such approach corresponds to the "impact materiality", which does not include at the moment considerations related to risks or opportunities incurred by the organization. Once this first phase is ended, the detected impacts are grouped into homogeneous clusters based on the reciprocal level of thematic affinity. So, 18 ESG themes have been identified, subdivided into three macro categories: Governance, Social Responsibility and Environmental Responsibility. Particularly, in the field of Social Responsibility are included material topics referring to Responsibility toward Clients, toward Employees and Collaborators and the Responsibility in the Supply Chain management. The list of potentially material ESG impacts so detected it underwent the evaluation of the Group and of its Stakeholders, like described next, aiming to obtain an indication on their completeness and significance.

### 3

### EVALUATION OF THE SIGNIFICANCE ATTRIBUTED TO ESG IMPACTS BY THE MARR GROUP'S MANAGEMENT

As previously anticipated, at the Group level it has been firstly conducted an activity to detect the range of the potentially relevant impacts in relation to the development strategies and the operativity of the Group. The activity involved the top management in all its functions as well as the Operational Sustainability Team coordinated by the CEO.

This first phase was preparatory to detect the list potentially material impacts. The results were screened by the members of the Operational Sustainability Team during a meeting coordinated by the CEO and the Chairman. In this meeting, the Group expressed a level of significance to each impact identified. Object of assessment were all the impacts linked to three macro categories: Governance, Social and Environmental Responsibility. The score attributed in terms of impact significance it was determined through the separate evaluation of two different dimensions:

- The impact occurrence probability (in case of potential impacts), either positive or negative;
- The intensity (or magnitude) of the impact effect, either positive or negative.

Both dimensions were evaluated through the assessment scale with a score from 1 to 4.

From the combination of the scores to each impact in terms of probability and intensity it was determined the significance of the impact itself.

4

**EVALUATION OF THE SIGNIFICANCE ATTRIBUTED TO ESG IMPACTS BY THE STAKEHOLDERS**

In order to gather the Stakeholders' evaluation on the level of significance and completeness of the ESG impacts identified, a survey has been submitted through an online questionnaire sent to the 4 Stakeholders' categories of the Group deemed the most representative: different sales channel Clients, Employees and Sales Force, suppliers.

The questionnaire has been structured exhibiting the most significant impacts for each Stakeholder's category, identified based on the analysis carried out during 2022 and the context analysis updated in the last fiscal year, as described above. Particularly, it was requested to Stakeholders to evaluate the significance of each impact, using an assessment scale from 1 (low priority) to 4 (high priority). The attributed score in terms of impact significance it was requested to be conferred jointly considering:

- The probability of impact occurrence either positive or negative;
- The intensity (or magnitude) of the impact effect, either positive or negative.

To the Stakeholders it was also requested to indicate, in addition to the aspects identified as priority and on which they were asked to express their own evaluation in terms of significance, if there were further impacts considered relevant and worth mentioning, whether in relation to actions undertaken by the company or in terms of reporting.

5

**EVALUATION OF THE IMPACT MATERIALITY**

The data obtained through the evaluations expressed by the Operational Sustainability Team and the survey Stakeholders' engagement have been elaborated in such a way to prioritize impacts (from the most to the least relevant), considering both the magnitude and the relative probability of occurrence. Following the assessment made, a materiality threshold was established for which the identified impacts were considered significant and linked to the respective issues thus considered as material. Following this, the results obtained were submitted for review by the Sustainability Operations Team coordinated by the CEO, which examined the findings before final approval of the list of the topics object of reporting.

The following table shows the material topics that reflect the impacts identified as significant and that define the themes being reported in the current Report.

ESG FIELD	MATERIAL TOPICS	SYNTHETIC DESCRIPTION OF THE IMPACTS	SDG (Sustainable Development Goals)	GRI Disclosure
GOVERNANCE	<b>Stakeholders' Integration and dialogue</b>	MARR is committed to interact and engage with the Stakeholders to satisfy and gain the trust of its Clients, consolidate Supplier relations, effectively communicate information to the Financial Community, engage with Institutions and Category Representatives and attract, retain and motivate the Employees and Collaborators. Together, these aspects encourage business development.		<b>GRI 2 2-29</b>
	<b>Creation of value in the medium and long term</b>	MARR's capacity to consolidate and increase its business volume in the medium and long-term, interacting and engaging with its Stakeholders and presiding over the ESG topics has a positive effect on the Group's capacity to guarantee sustainable development and increase the portion of value distributed to the Stakeholders themselves.		<b>GRI 201</b>
	<b>Fight against corruption and anti-competitive practices</b>	MARR presides over the respect of the laws governing corruption and anti-competitive practices, preventing the occurrence of corruption and avoiding actions that may be considered as anti-competitive practices.		<b>GRI 205 GRI 206</b>
SOCIAL RESPONSIBILITY TOWARD CLIENTS	<b>Customer satisfaction and loyalty</b>	MARR focuses on satisfying and gaining the trust of Clients in order to consolidate trade relations over time and promptly deal with new requirements, in order to adapt its offer in terms of both products and digital tools in support of Customer services.		<b>GRI 416</b>
	<b>Transparency and traceability of Customers' information</b>	MARR is committed to providing clear and transparent information on the quality and origin of its products so that its Clients can make informed and aware purchases.		<b>GRI 417</b>
	<b>Product quality and safety</b>	MARR is committed to ensuring the high quality standards of its products in order to guarantee the safety, satisfaction and loyalty of its Clients.		<b>GRI 416</b>





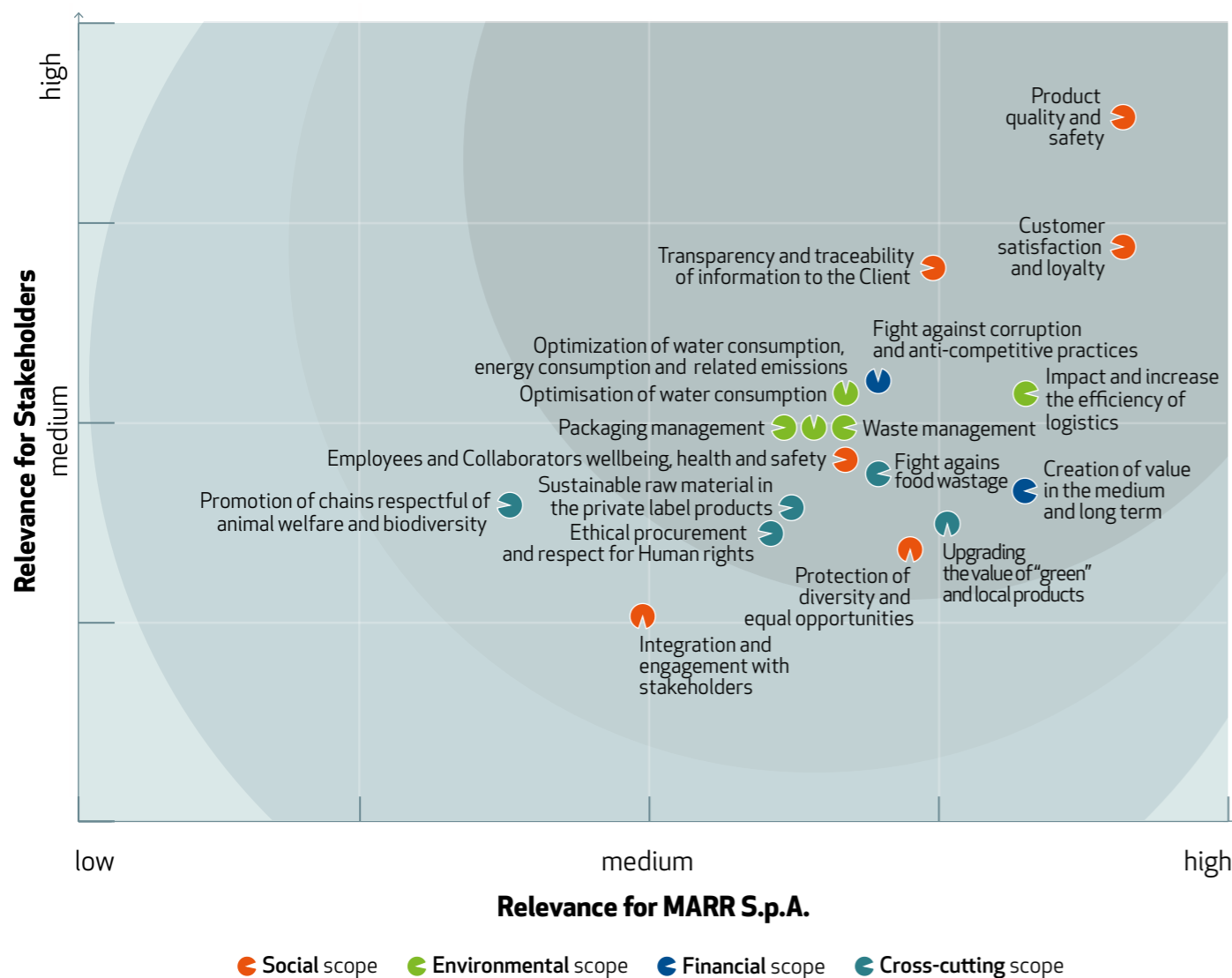
ESG FIELD	MATERIAL TOPICS	SYNTHETIC DESCRIPTION OF THE IMPACTS	SDG (Sustainable Development Goals)	GRI Disclosure
SOCIAL RESPONSIBILITY TOWARD EMPLOYEES AND COLLABORATORS	<b>Protection of diversity and equal opportunities</b>	MARR ensures diversity and equal opportunities among its staff and collaborators who work with the Group, preventing discrimination based on gender, ethnicity and religion.		<b>GRI 405</b> <b>GRI 406</b>
	<b>Employees and Collaborators wellbeing, health and safety</b>	MARR promotes the wellbeing of its Employees and Collaborators, encouraging professional growth, valorising skills and incentivising the private life - work balance. The Group is careful in spreading a solid corporate culture and creating an attractive working environment capable of retaining and gaining the trust of its resources.  MARR guarantees health and safety in the workplace through prevention and protection activities that have a direct impact on all Employees and Collaborators, ensuring a safe and healthy workplace, reducing professional injuries and illnesses to a minimum.		<b>GRI 401</b> <b>GRI 403</b> <b>GRI 404</b>
SOCIAL RESPONSIBILITY IN THE SUPPLY CHAIN MANAGEMENT	<b>Ethical and sustainable procurement and respect for human rights</b>	MARR spreads its ethical and sustainability standards throughout its production line and generates positive impacts on its suppliers (creation or otherwise of lasting partnerships, generating shared value), their employees and the local communities, affecting topics of a social (respect of human rights, workers' rights, combating child labour and discrimination) and environmental nature.		<b>GRI 204</b> <b>GRI 308</b> <b>GRI 414</b>
	<b>Upgrading the value of green* and local products</b>	MARR manages its portfolio of products by promoting green products and typical local Made in Italy products, encouraging the development of local and national small and medium production businesses through stable supply relations. Furthermore, guaranteeing an assortment of green, PDO, PGI and organic products enables the trends of a market that is increasingly focused on the health and origin of products to be seized.		<b>GRI 204</b> <b>GRI 413</b>
	<b>Promotion of chains respectful of animal welfare and biodevirity</b>	MARR is involved in the marketing of seafood and meat products and their derivatives. The checks carried out with suppliers and inclusion of specific requirements in the supply contracts may affect the promotion of supply chains focusing on animal welfare. As regards the procurement of seafood products, verifying the observance of specific requirements and parameters by the suppliers may affect the conservation of seafood supplies, combating illegal practices in the fishing sector and also the respect of human rights and respectable working conditions for those involved.	 	<b>GRI 204</b> <b>GRI 304</b>
	<b>Supply and use of sustainable raw material in the private label products</b>	The definition of specific procurement policies with regard to raw materials (ex. palm oil, cocoa, coffee originating from certified chains in respect of the environment and workers) and the packaging to be used for brand products has positive impacts on the promotion of chains that respect criteria of environmental and social sustainability and the possibility of offering clients a range of products with these characteristics.		<b>GRI 204</b>

ESG FIELD	MATERIAL TOPICS	SYNTHETIC DESCRIPTION OF THE IMPACTS	SDG (Sustainable Development Goals)	GRI Disclosure
ENVIRONMENTAL RESPONSIBILITY	<b>Packaging management</b>	In its business activities, MARR mainly uses secondary packaging. The methods used by MARR to select the type of packaging to be used, where possible encouraging the use of packaging from recycled or recyclable sources, has a positive impact in terms of both reducing its own environmental impact and that of its Clients.		<b>GRI 301</b>
	<b>Optimization of energy consumption and related emissions</b>	MARR manages its energy supplies while attempting to reduce its dependence on fossil fuels and during the construction of new distribution units or revamping of existing ones evaluates the adoption of efficient solutions from an energy performance viewpoint in order to limits the associated emissions (Emissions Scope 1 and Scope 2).		<b>GRI 302</b> <b>GRI 305</b>
	<b>Logistics efficiency and related emissions</b>	MARR constantly presides over logistical management and transport activities, monitoring transport efficiency and privileging the selection of vehicles with low environmental impact, in order to reduce the relative emissions.		<b>GRI 305</b>
	<b>Optimization of water consumption</b>	MARR manages the drawing and use of water resources responsible, and also monitors the quality of the reversed waters, contributing towards reducing the associated negative impacts. In particular, the constant monitoring of consumption avoids excessive drawing or waste of water and the purification and sampling of waste discharge waters prevents environmental damage.		<b>GRI 303</b>
	<b>Waste management</b>	Through its business activities, MARR generates hazardous and non-hazardous waste. The company evaluates the adoption of recovery and reuse solutions with a view to the circular economy in order to reduce their negative impact.		<b>GRI 306</b>
	<b>Fight against food wastage</b>	MARR is committed to combating food waste, generating positive impacts of an environmental, social and economic nature. From an environmental viewpoint, combating waste avoids the environmental resources - soil, water, energy needed to produce the goods - being consumed fruitlessly. At a social level, the choice to make donations of products at the end of their useful life, avoiding having to dispose of them, enables initiatives combating famine to be supported. At an economic level, the constant monitoring of supply chains and the rotation of supplies avoids the accumulation of excess goods and inefficient management.		<b>GRI 413</b>



## Materiality matrix

MARR, consistently with the previous years' reporting, also in 2023 decided to use the materiality matrix to graphically represent the significance of the material topics detected, result of the previously described process which involved both the Management and the Stakeholders. The matrix has been built attributing two scores to each material topic, one from the Management perspective (x axis) and that from the Stakeholders perspective (y axis). The higher and to the right is placed the topic on the chart, the higher its relevance for both parties.



## 2.3 MATERIAL TOPICS, SUSTAINABILITY COMMITMENTS, INITIATIVES AND PROJECTS

The 18 material topics emerged during the analysis are considered the key elements to lead the Company in terms of growing commitment toward non-financial themes and to contribute to the achievement of the objectives chosen among the UN 2030 Agenda's 17 Sustainable Development Goals (SDGs).

Below are the material topics giving evidence of what MARR sets as its goals, making explicit the initiatives and actions put in place and their status of advancement.

Regarding the Governance, in view of the regulatory changes that will affect the Group as of January 1<sup>st</sup>, 2024, please refer to section 3.5 *The regulatory evolution of sustainability reporting: impacts and actions taken for the adaptation*. Within the paragraph, the regulatory changes and actions already planned to enable the Group to adapt are described.

Material topic	Objectives	Initiatives and projects	Major updates 2023 year	Objective status
<b>ESG FIELD: GOVERNANCE</b>				
<b>CREATION OF VALUE IN THE MEDIUM AND LONG TERM / STAKEHOLDERS' INTEGRATION AND DIALOGUE</b>	<b>Adoption of a competitive strategy aimed at safeguarding and possibly enhancing the economic and financial performance of the Group</b>	Progress of the multi-annual investments plan aimed at strengthening the organic growth and enhancing and increasing the efficiency of the logistical and distribution network	Increasing the portion of the value generated and distributed in 2023  Investments realised amounting to 26.6 million Euros	
	<b>Supervision in the responsible decision making structures of ESG topics</b>	Maintaining a high level of control in terms of Governance and controlling ESG risks, through a clear accountability and an approach that enables the effective control of the sustainability commitments and dealing with current and future challenges in a rapidly changing external context	Annual updating of the analysis of the impacts and the material topics involved in ESG reporting  Risk Manager introduced, who will contribute towards ensuring high levels of managing non-financial risks, acting with the corporate departments responsible for managing ESG topics	
	<b>Adjusting to the evolution of the regulatory context in terms of sustainability in a rapid and effective manner and also proactively</b>	Adoption of proactive measures to adjust to the regulatory changes envisaged in the "Corporate Sustainability Reporting Directive - CSRD" (Directive 2022/2464/EU)	Assignment entrusted to the Partner which will support the Company in the definition of a plan of adjustment to the dispositions of Directive 2464/22/EU	
	<b>Continuing the integration of financial and non-financial disclosures to better represent the creation of sustainable value</b>	Implementation of a procedure aimed at encouraging the gradual integration of non-financial information at a management and reporting level, acting proactively and also in respect of the regulatory developments in the CSRD	Start of activities for the implementation of a software that will enable the enhancement of the internal control system and the collection of non-financial information transversally to the various company departments	

**Legend**

- Goal set
- Goal ongoing
- Goal almost achieved
- Goal achieved
- Continuing goal



Material topic	Objectives	Initiatives and projects	Major updates 2023 year	Objective status
<b>CREATION OF VALUE IN THE MEDIUM AND LONG TERM / STAKEHOLDERS' INTEGRATION AND DIALOGUE</b>	<b>Continuing the integration of financial and non-financial disclosures to better represent the creation of sustainable value</b>	Disclosure required with regard to the European Environmental Taxonomy (EU Regulation 2020/852)	Updating of the disclosure regarding the reporting obligations envisaged for 2023 Monitoring the regulatory developments with regard to European Environmental Taxonomy in order to adjust the disclosure for 2024	
		Projects aimed at spreading awareness and the culture of sustainability within the Group through the provision of training time regarding sustainability and the ESG topics	Launch of engagement and community building initiatives for employees on the ESG topics in the framework of the Performance Management programme for 2023-2024 Provision of specific sustainability training courses	
	<b>Spreading a culture of sustainability through specific training initiatives both within the Group and towards the Stakeholders</b>	Definition of training programmes to encourage healthy and balanced lifestyles aimed at the Employees and Collaborators, children and adolescents and professionals in the catering sector	Provision of the courses that will be carried out during 2024	

**ESG FIELD: SOCIAL**

**SOCIAL RESPONSIBILITY TOWARD CLIENTS**

<b>CUSTOMER SATISFACTION AND LOYALTY</b>	<b>Increasing closeness to and interaction with the Client</b>	Adoption of digital solutions to enhance the interaction between Clients and Company based on a Phygital approach	New functions introduced in the myMARR app and the MARR Catalogue to be closer to and in contact with Clients	
		Implementation of a continuous monitoring system for Customer satisfaction	Customer Satisfaction Survey conducted in October and November 2023	
<b>PRODUCT QUALITY AND SAFETY / TRANSPARENCY AND TRACEABILITY OF CUSTOMERS' INFORMATION</b>	<b>Guaranteeing food health and safety for Clients and consumers</b>	Training and accountability of the staff regarding Food Safety in order to guarantee the proper application of the procedures and to ensure effective responses to Clients and Institutions	Provision of e-learning courses on Food Quality and Safety for training the internal staff Distribution of the new HACCP manual for managing the transport of food products and its distribution to the branches and platforms, with specific training at the same time	
		Prompt communication to Clients through the use of digital tools to notify initiatives and regulatory updates	Use of digital communication channels (app, newsletter, news section of the catalogue)	
		Maintaining the certifications obtained by the Organization and obtaining any new schemes of interest	FSSC 22000 certification regarding food safety obtained in December 2023, recognized by the GFSI (Global Food Safety Initiative). Setting up of the Food Defense Team and Food Fraud committees.	

**Legend**

	Goal set		Goal ongoing		Goal almost achieved		Goal achieved		Continuing goal
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Material topic	Objectives	Initiatives and projects	Major updates 2023 year	Objective status
<b>SOCIAL RESPONSIBILITY - TOWARD EMPLOYEES AND COLLABORATORS</b>				
<b>EMPLOYEES AND COLLABORATORS WELLBEING, HEALTH AND SAFETY</b>	<b>Safety of Employees and Collaborators in the workplace</b>	Control and monitoring of the topics of safety in the workplace through the definition of a system of proxies	Formal attribution of proxies and responsibilities regarding Safety in the Workplace to the managers of each operating unit	
		Adoption of worker safety measures and provision of specific training in this regard	Installation of defibrillators and training of the person responsible for their use in all branches and structures of the Group by 2026 (five-year plan)	
		Implementation of the "Man down" system for maintenance workers working in an isolated or solitary context	Provision of training programmes for the new Branch Managers, for both 2023 and 2024	
<b>EMPLOYEES AND COLLABORATORS WELLBEING, HEALTH AND SAFETY</b>	<b>Adequate training to valorise the work of Employees and Collaborators</b>	Provision of training courses aimed at strengthening the Talent Management strategy	Provision of Performance Management training course, for both 2023 and 2024	
		Increasing the spreading of distance training methodologies on the MARR Academy online platform, through mechanisms of engagement and gamification	New training programmes realised by the MARR Academy for the various corporate figures	
		Provision of training courses on Health and Nutrition	Definition of training programmes for Employees and Collaborators	
		Consolidation of relations with Universities through the inclusion of young graduates	13 new graduates were hired during the course of 2023 (4 men and 9 women)	

**Legend**

	Goal set		Goal ongoing		Goal almost achieved		Goal achieved		Continuing goal
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Material topic	Objectives	Initiatives and projects	Major updates 2023 year	Objective status
PROTECTION OF DIVERSITY AND EQUAL OPPORTUNITIES	Ensuring gender equality, equal opportunities and the absence of discrimination	Ensuring the right to equal pay for equal duties and results	Adoption of a Human Resource Management Policy	
		Creation of organizational conditions suitable for dealing with any requests for post-maternity part-time work and favouring the return from maternity leave	Acceptance of all of the requests received during the course of 2023	
<b>SOCIAL RESPONSIBILITY - IN THE SUPPLY CHAIN MANAGEMENT</b>				
ETHICAL AND SUSTAINABLE PROCUREMENT AND RESPECT FOR HUMAN RIGHTS	Promoting a sustainable supply chain		Sharing and subscription by the suppliers of a specific Declaration of Commitment for Social Responsibility, to be included in the supply agreements	
			Implementation of a database gathering together all of the supplier certifications. Interaction with the suppliers to incentivise them to make the environmental and social certifications available on the online MARR catalogue and also to compile the section entitled Sustainability Practices	
			Identifying the environmental, social and governance criteria to be set alongside those of an economic and financial nature in the process of supplier evaluation	
			Realisation and spreading of a Code of Conduct for suppliers by the end of 2024	
UPGRADING THE VALUE OF GREEN* AND LOCAL PRODUCTS	Offer of green and local products		Supporting the national food farming chain through the Made in Italy and Della Nostra Terra brands	
			Guaranteeing references in assortments of products from the Italian food farming chain and green products (in compliance with Green Public Procurement)	
			Increasing the assortment of green products (in compliance with Green Public Procurement) and suppliers with social or environmental certifications	

<b>Legend</b>	Goal set	Goal ongoing	Goal almost achieved	Goal achieved	Continuing goal
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Material topic	Objectives	Initiatives and projects	Major updates 2023 year	Objective status
PROMOTION OF CHAINS RESPECTFUL OF ANIMAL WELFARE AND BIODEVERSITY	Promotion of sustainable development in the fishing sector	Producing a set of management regulations for controlling the "sustainable fishing chain" which promotes ecologically and socially sustainable fishing activities	Carrying out activities for maintaining the voluntary certification for the process of controlling the "sustainable fishing chain"	
			Carrying out activities for checking by the supervisory bodies designated by the chains of the egg-laying hens and broiler chickens	
			Engaging the suppliers and the main international non-profit-making organizations for the protection of welfare of farmed animals	
OFFER OF PRODUCTS OF ANIMAL ORIGIN FROM CHAINS THAT RESPECT ANIMAL WELFARE	Offer of products of animal origin from chains that respect animal welfare	System of control for checking the respect of animal welfare in the various chains	Suspending the marketing of eggs and egg products deriving from chickens raised in cages and in combined systems by the end of 2025	
			Adjustment of the suppliers of brand products to the Policy on certified tropical raw materials	
SUPPLY AND USE OF SUSTAINABLE RAW MATERIAL IN THE PRIVATE LABEL PRODUCTS	Updating of the requirements of the brand products owned with a view to greater sustainability	Specific requirements for suppliers of brand products in terms of ingredients and packaging	MARR has become an Associated Member of RSPO (Roundtable on Sustainable Palm Oil)	
<b>ESG FIELD: ENVIRONMENTAL</b>				
PACKAGING MANAGEMENT	Reducing packaging by promoting those with low environmental impact	Optimising the process of packaging management through the respect of the internal procedures for the receipt and storage of products	Monitoring the proper application of the procedures through HACCP audits	
		Promoting recycled and recyclable packaging for brand products	Adjustment of all of the brand products	
		Evaluation of green packaging for the future, especially alternatives to polystyrene for fresh fish products	Project being consolidated, with the possibility of extension to all of the fresh fish distribution centres by the end of 2024	
PROMOTING THE RESPONSIBLE USE OF CARDBOARD PACKAGING, FAVOURING RECYCLED AND FSC CERTIFIED PACKAGING (OR EQUIVALENT)	Promoting the responsible use of cardboard packaging, favouring recycled and FSC certified packaging (or equivalent)	Use of cardboard packaging for transport constituted 100% by weight of recycled or FSC MIX certified materials (if better performance and resistance is required)	Adjustment of all MARR packaging for transport	
		Requesting suppliers of brand products to adjust by proposing cardboard packaging that is made entirely of recycled or FSC certified material	Adjustment of all packaging for brand products	

<b>Legend</b>	Goal set	Goal ongoing	Goal almost achieved	Goal achieved	Continuing goal
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Material topic	Objectives	Initiatives and projects	Major updates 2023 year	Objective status
OPTIMIZATION OF ENERGY CONSUMPTION AND RELATED EMISSIONS	<b>Optimisation of energy consumption by the refrigeration systems</b>	Adoption of systems for constantly monitoring the functioning of the refrigeration systems	Provision of systems for continuous monitoring of the functioning performance of the systems and scheduling of periodical maintenance plans	
		Technological revamping of the refrigeration centres and cooling systems	Revamping of the existing systems or installation of new systems which guarantee better performance with the same consumption	
	<b>Optimisation of energy consumption by the lighting systems</b>	Re-lamping	The installation of highly efficient LED lighting systems continued in 2023, during both the revamping of the existing branches and the construction of the new branches or distribution platforms	
	<b>Adoption of technological solutions to ensure energy efficiency</b>	Adoption of systems enabling the reduction of energy wastage by monitoring the excess voltage present on the electrical network	During the course of 2023, this technology was installed in the MARR Venice branch for its use in the new structures being constructed or those being revamped is expected in 2024	
		Replacing the batteries for powering the elevator lifts and forklifts with lithium ion batteries, replacing the lead-acid batteries used previously, with enhanced energy performance and less environmental impact	Forecast for the investments that are to be realised during the course of the 2024 business year	
	<b>Increasing the portion of electricity originating from renewable sources</b>	Installation of photovoltaic panels and gradual increase in the portion of energy from renewable sources	During the course of 2023, photovoltaic panels with a power of 83 kWp were installed on the roof of the headquarter in Santarcangelo and with a power of 600 kWp on the new distribution centre in Bottanuco	
			In the framework of the investments planned for the 2024, 2025 and 2026 business years, the installation of photovoltaic panels on the platforms to be constructed in Ospedaletto Lodigiano, Castelnuovo di Porto and the Monopoli branch is expected. Projects are also being studied for installation on other existing branches	
		Exclusive use of energy from renewable sources through the progressive installation of photovoltaic panels on buildings and procurement from the network after evaluation, to be carried out by the end of 2025		
<b>Increasing the awareness of employees and operators in terms of reducing the consumption of electricity in offices and warehouses</b>	Specific disclosure in the warehouses and offices of all the distribution centres on the responsible use of resources and energy	Affixing on the message boards and other corporate areas		

<b>Legend</b>	Goal set	Goal ongoing	Goal almost achieved	Goal achieved	Continuing goal
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Material topic	Objectives	Initiatives and projects	Major updates 2023 year	Objective status
LOGISTICS EFFICIENCY AND RELATED EMISSIONS	Efficient structuring of the logistics network in terms of articulation and management of the flow of goods in time and space	Efficient transport management	Start of the investments plan scheduled for 2023 to 2026, which, among other objectives, will continue that of increasing logistical and distribution efficiency	
			Adoption of integrated solutions for the scheduling and monitoring of travel. Roll out of a five-year plan for the Central Procurement (reordering) and Roots Tracking (deliveries) systems in all operating units	
	<b>Reduction of transport-related emissions</b>	Fleet of vehicles with low environmental impact	Definition and analysis of the logistical KPI to monitor the effectiveness and efficiency of the transport service	
			As of 31 December, the fleet has over 600 low environmental impact vehicles (LNG - CNG - Euro 6)	
	Efficient management of warehouse activities	Adoption of an integrated system for the management of all warehouse activities	A new electrical vehicle included during the course of 2023 and the introduction of a large electrical heavy goods truck is expected early in 2024	
			Efficient management of warehouse activities	
<b>Reduction of water used for the icing of fish products</b>	Policy for the procurement of fish products with percentages of icing that are the minimum required to carry out their protective function	Over 14.6 thousand tons of water saved in 9 years		
<b>Increasing awareness of employees and operators to reduce consumption of drinking water</b>	Specific disclosure in the warehouses and offices of all distribution centres on the responsible use of water	Affixing on the message boards and other corporate areas		
OPTIMIZATION OF WATER CONSUMPTION	Monitoring and controlling the quality of waste waters by laboratory analysis	Rationalisation of the consumption of detergents and disinfectants with a direct impact on water discharges	Over 1,600 analyses were conducted on waste waters during the course of 2023	
			Respect of the instructions in the internal procedures regarding the cleaning and sanitising of the various departments	
	<b>Avoiding water discharges not in compliance with the law</b>	Realisation of systems for the purification of water from industrial processes to ensure the respect of the requirements for discharged waste waters	The following were realised during the construction of the new distribution centre in Bottanuco: - a system for treating sprinkling water and water originating from the evaporation towers. - a system for purifying the water originating from the washing in the fresh meat and fish departments.	

<b>Legend</b>	Goal set	Goal ongoing	Goal almost achieved	Goal achieved	Continuing goal
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Material topic	Objectives	Initiatives and projects	Major updates 2023 year	Objective status
<b>WASTE MANAGEMENT</b>	<b>Realisation of a waste management system which enables the continuous monitoring of the quantity and type of waste produced and applies the most efficient solutions in the processes of collection and dispatch for recovery</b>	Implementation with the partner Innovando of a waste management system that enables the complete management of waste, from collection to processing, through the digital tracing of flows	his management method was started last year in some branches and during the course of 2023, was extended to almost all of the branches nationwide.	
	<b>Realisation of circular economy projects which include recycling and reuse</b>	Continuation of the project for the regeneration of expanded polystyrene (ESP) from the boxes used for handling fresh fish products	During the course of 2023, about 22,000 kg of expanded polystyrene was recovered, equal to 99% of the material used. The recovered polystyrene is to be used in the production of insulation for use in civil and industrial construction	
		Start of the pallet recovery project, in order for them to be reused	Start of a project for monitoring and arrangement of wood pallets for subsequent reuse, to be extended to other branches during 2024	
<b>FIGHT AGAINST FOOD WASTAGE</b>	<b>Packaging and delivery strategies and solutions to reduce waste by the client</b>	Offer of products with a high service content in order to reduce storage clutter (reduced packaging, single portions, loess pieces of cardboard, etc.) and to encourage the reduction of waste by the Client	Ad hoc marketing initiatives	
		Guaranteeing frequent deliveries to the Client thanks to the efficient logistical network	Implementation of software systems to increase the efficiency of logistical flows and deliveries	
	<b>Strategic management of products, warehouses and deliveries to encourage the reduction of food waste throughout the supply chain to the client</b>	Strategic and aimed management of warehouses, rotations, supplies and turnover	Constant monitoring of the relative KPI and enhancement of Central Procurement	
	<b>Donations of food products coming up to their use-by dates</b>	Redistribution of excess food to charities	Implementation of a corporate procedure regarding food donations to the benefit of non-profit-making organizations. More than 50 tons of food were donated in 2023	

**Legend**

Goal set	Goal ongoing	Goal almost achieved	Goal achieved	Continuing goal
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# Governance

# 3



# 3.1 GOVERNANCE BODIES

## SHAREHOLDERS' MEETING

Represents the totality of the MARR shareholders and reaches the corporate decisions that are implemented by the administration body. The proceedings of the Shareholders' meeting are governed by the laws on the matter, the Company by-laws and the MARR Shareholders' Meeting Regulation.

MARR is publicly listed since 2005 at Borsa Italiana Euronext STAR (Segmento Titoli ad Alti Requisiti) Segment in Milan which envisages high requirement in terms of Governance.

## BOARD OF DIRECTORS AND INTERNAL BOARD COMMITTEES

The April 28<sup>th</sup> 2023 Shareholders' Meeting established as 7 for the number of the Board of Directors members and provided to their appointment through a vote, according to the by-laws and with respect to the law and regulatory dispositions. The Board of Directors will remain in charge for three business years and, precisely, until the Shareholders' Meeting approval of the financial statements as at December 31<sup>st</sup> 2025.

The Board of Directors is in charge of the administration of the Company and it is vested with the broadest powers for ordinary and extraordinary management. At its meeting on April 28<sup>th</sup>, 2023, the Board of Directors, in compliance with the provisions of the Code of Corporate Governance for Listed Companies and the terms and conditions set forth therein (Recommendation 26), deliberated to:

- set up a control and risk committee;
- attribute the functions of the remuneration committee and those of the appointments committee inside the board of directors under the chairman's coordination.

## BOARD OF DIRECTORS COMPOSITION

Position	Member	Executive	Non-Executive	Independence Code of Corporate Governance	Independence art. 148 TUF
<b>Chairman of the Board of Directors</b>	Andrea Foschi		●	●	●
<b>Chief Executive Officer</b>	Francesco Ospitali	●			
<b>Director</b>	Giampiero Bergami <sup>(1)</sup>		●	●	●
<b>Director</b>	Claudia Cremonini		●		
<b>Director</b>	Alessandro Nova <sup>(2)</sup>		●	●	●
<b>Director</b>	Rossella Schiavini <sup>(1)</sup>		●	●	●
<b>Director</b>	Lucia Serra	●			

<sup>(1)</sup> member of the Control and Risk Committee

<sup>(2)</sup> from the minority list

The duties and functions of the Board of Directors, the Control and Risk Committee, the Remunerations Committee and the Appointments Committee are described in the annual report on corporate governance and ownership set-up, available in the Corporate Governance Area – Report on corporate governance: (<https://www.marr.it/governance/relazione-corporate-governance>).



## BOARD OF AUDITORS

The Shareholders' Meeting on April 28<sup>th</sup>, 2023 appointed the Board of auditors by list voting in accordance with the provisions by the Articles of Association and in compliance with the provisions of the law and regulations.

The Board of auditors is the body responsible for the supervision of the Company's compliance with the law and bylaws and with the principles of proper administration, in particular on the adequacy of the organizational, administrative and accounting structure adopted by the Company and its actual functioning.

Position	Member
<b>Chairman</b>	Massimo Gatto <sup>(1)</sup>
<b>Standing Auditor</b>	Simona Muratori
<b>Standing Auditor</b>	Andrea Silingardi
<b>Alternate Auditor</b>	Alvise Deganello <sup>(1)</sup>
<b>Alternate Auditor</b>	Lucia Masini

<sup>(1)</sup> From the minority list

**Independent Auditing Firm** PricewaterhouseCoopers S.p.A.

## SUSTAINABILITY TEAM



The Operational Sustainability Team is composed by the following functions coordinated by the Chairman and the Chief Executive Officer:

- Assurance and Quality Control
- Administration finance and control
- Risk Manager
- Strategic Business Planning, Investor Relations and Information Technology

The Company wants to empower every business areas and widespread the sustainability culture through all the functions involved in the sustainable development processes:

- Corporate, Legal and Insurance Affairs
- Procurement
- Human Resources
- Logistic
- Technical Services
- Procurement of Subsidiary Goods and Services



# 3.2 GOVERNANCE MODEL

MARR has based its corporate governance system on transparency of operations and the enhancement of the requirements and needs of all of the stakeholders. The determination of the targets and the processes of the Company follow a Governance approach that is developed organically according to the various directives reflected in the policies, procedures and regulations listed hereafter, consultable on the Company website Corporate Governance Area – Documents and procedures web page Corporate Governance: (<https://www.marr.it/en/governance/documents-policies>).

## ANTICORRUPTION POLICY

The Company has adopted an Anti-Corruption Policy aimed at outlining the general principles and rules of conduct to be followed in performing working activities, forbidden conduct, the systems for protecting from the risk of corruption and the relevant sanctions. MARR's anti-corruption policy is based on the principles recalled in domestic and international laws regarding the prevention of corruption, the Code of Ethics and the Legislative Decree 231/01 Organizational Model adopted and is aimed at continuously improving the awareness of everyone working for MARR in terms of recognizing corruption and any other type of fraud and their ability to be an active part in preventing, suppressing and reporting all possible breaches of the anti-corruption laws. The Anti-corruption Policy is also one of the documents identified in the mapping of risks contained in the internal audit and risk management system. The beneficiaries of the Anti-Corruption Policy are the corporate bodies, employees, collaborators, clients, suppliers and in general everyone who directly or indirectly, permanently or temporarily works for or with the Company, each in the context of their own functions and responsibilities. Anti-corruption policy is a public document that is brought to the attention of all the subjects to whom it is also addressed through

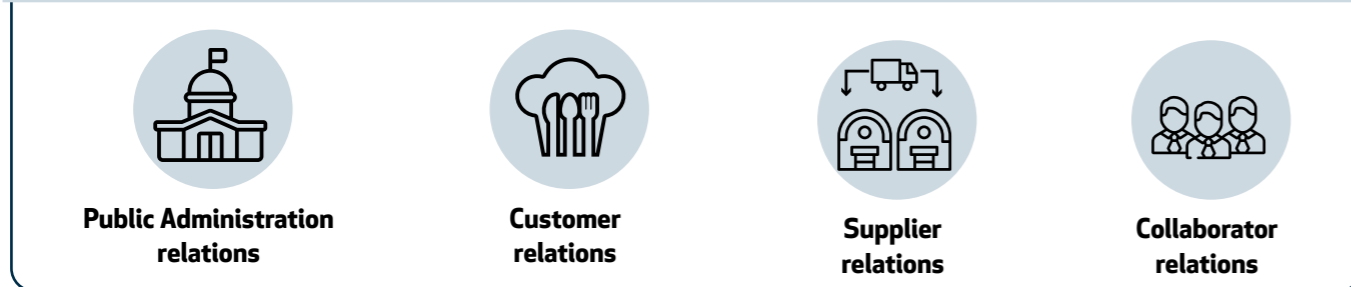
publication on the company's website at the link <https://www.marr.it/en/governance/documents-policies>

The internal workforce of MARR has been evaluated in order to define the corruption related risks.

All of the local units have thus been informed of the adoption of the Anti-Corruption Policy and the procedures aimed at limiting the risk of corruption by notices affixed to the bulletin boards and handed out to the managers for distribution to the workforce. Newly hired employees are also informed in this regard.

The Anti-Corruption Policy is uniform in terms of intent and objectives and has also been acknowledged and applied by all of the companies in the MARR Group and is available to the public and those who may be interested on the Company website. On February 24<sup>th</sup> 2023, the Board of Directors updated the Company's Anti-Corruption Policy by inserting the reference to the new procedure on food donations, adopted pursuant to Law 166/2016, aimed at regulating the donation to nonprofit organizations of food products no longer marketable but still suitable for human consumption.

## WITH REGARD TO THE ACTIVITIES CARRIED OUT BY MARR, THE ANTI-CORRUPTION POLICY HAS IDENTIFIED THE FOLLOWING SECTORS AS THOSE IN WHICH THE RISK OF ACTIVE OR PASSIVE CORRUPTION MAY ARISE:



Whenever deemed adequate, and in any case at least once a year, the Corporate and Legal Affairs Management, the "Department responsible for control" identified in the Anti-Corruption Policy, reports to the Board of Directors on the activities carried out and on significant circumstances and events or urgent criticalities in the Policy that may emerge. The beneficiaries of the Anti-Corruption Policy must report any eventual breach, presumed or proven, of the Policy or any regulation whatever concerning corruption, by the Company, a colleague, a collaborator or a third party, including requests or offers of undue payments received from them (so-called whistleblowing).

There were no episodes of corruption reported during 2023 and the only anonymous report received, followed by in-depth investigations, resulted not reliable.

### Other Governance tools are available and can be downloaded on the Company website in the Corporate Governance Area:

<https://www.marr.it/en/governance>

- Corporate Governance Code
- Organizational Model 231/2001
- Supervisory Board Human
- Resource management policy
- Procedure for managing related party transactions
- Procedure for the management of insider and confidential information
- Regulation for the management of relations with channels of information MARR policy for the management of engagement between the shareholders and other stakeholders



## ADOPTION OF THE WHISTLEBLOWING SYSTEM

Compliant to Legislative Decree 24/2023, the Company adopted, in July 2023, a Whistleblowing System allowing every subject who has working and professional relations with MARR to signal, also in anonymous way, acts or facts that can constitute a violation of the Organizational Model Legislative Decree 231/2001, the Code of Ethics, the Anticorruption Policy and, in general, internal violations or irregularities of the business procedures adopted, as well as national or supranational laws or regulations.

The Board of Directors in the August 3<sup>rd</sup> 2023 meeting updated the Organizational Model Legislative Decree 231/01, the Code of Ethics and the Anticorruption Policy with the aim of uniform how to present a report to the new Whistleblowing System.

The channel to submit a report is available at the following link: <https://marr.integrityline.com>

## GUIDELINES BY WHICH MARR IS INSPIRED AND SHARED PRINCIPLES:



Ethical references inspiring the decisional process of Governance

- **Art.9 of the Italian Constitution;**
- **Universal Human Rights Declaration** (UN, 1948);
- **ILO Fundamental Conventions** (International Labour Organization);
- **2030 Agenda** Agenda (UN, 2015) and its Sustainable Development Goals (SDGs);
- **Paris Agreement** (2015);
- **European Green Deal** (EC, 2020);
- **The Consumer Goods Forum and Global Food Security Initiative** (GFSI);
- **UN Guiding Principles on Business and Human Rights** (UN, 2011);
- **UN Global Compact** (UN, 2000);
- **UN Guidelines on consumer protection** (UN, 1985);
- **Earth Charter International** (ECI - Earth Charter International, 2000);
- **Brambell Report** (1965) and **Farm Animal Welfare Committee** (FAWC, 1979) linked to animal welfare.



## Risk identification and assessment

The MARR system of internal control and risk management (SCIGR) is constituted by the grouping of rules, procedures and organizational structures aimed at the effective and efficient identification, measurement, management and monitoring of the main risks.

In defining the guidelines of the SCIGR, the company has adopted the ERM (Enterprise Risk Management) system in order to guarantee (i) risk management consistent with the objectives defined by the Board of Directors; (ii) aware decision-making; (iii) the safeguarding of the company's assets; (iv) effective/efficient corporate processes; (v) the reliability of the financial information; (vi) respect of laws, regulations and procedures.

### The SCIGR envisages three levels of control:

- **FIRST LEVEL OF CONTROL:** attributed to the managers of the individual offices/departments and aimed at ensuring the proper performance of the corporate processes to avoid risks through suitable mitigating action;
- **SECOND LEVEL OF CONTROL:** attributed to the corporate departments carrying out risk management activities through risk monitoring and management by identifying rules and defining suitable control procedures;
- **THIRD LEVEL OF CONTROL:** attributed to the Internal Audit department.

### APPOINTMENT OF THE RISK MANAGER

During the course of 2023, the Company decided to appoint the figure of the Risk Manager, reporting directly to the Chief Executive Officer, in order to implement the efficiency of the risk management activities, also through the coordination of the departments involved.



The reference for risk management is based on studying the context in which MARR operates to attempt to identify the main sources of risk and the consequent opportunities.

It must be pointed out that the risks identified in the table do not include those of a strategic nature or those of a more economic and financial nature; for information on these, consult the consolidated financial statements.

	RISK AREA	MAIN RISKS	CORRELATED MATERIAL TOPIC
OPERATING	<b>Customer satisfaction and loyalty</b>	<ul style="list-style-type: none"> <li>→ Obsolescence of the business model</li> <li>→ Reputational</li> <li>→ Product quality and level of service consistent with expectations</li> </ul>	<ul style="list-style-type: none"> <li>→ Customer satisfaction and loyalty</li> <li>→ Product quality and safety</li> <li>→ Transparency and traceability of information to the Client</li> </ul>
	<b>Environmental</b>	<ul style="list-style-type: none"> <li>→ Management of food waste</li> </ul>	<ul style="list-style-type: none"> <li>→ Fight against food waste</li> </ul>
ORGANIZATIONAL	<b>Processes and procedures</b>	<ul style="list-style-type: none"> <li>→ Goods handling</li> <li>→ Product deliveries</li> <li>→ Transport and distribution</li> <li>→ Infrastructure management</li> </ul>	<ul style="list-style-type: none"> <li>→ Management of packaging</li> <li>→ Waste management</li> <li>→ Optimisation of water consumption</li> <li>→ Optimisation of energy consumption and relative emissions</li> <li>→ Fight against food waste</li> <li>→ Impacts and efficiency of logistics</li> </ul>
HUMAN RESOURCES	<b>Management and development of Employees and Collaborators</b> <b>Health and safety of Employees and Collaborators</b>	<ul style="list-style-type: none"> <li>→ Personnel management</li> </ul>	<ul style="list-style-type: none"> <li>→ Welfare, health and safety of Employees and Collaborators</li> <li>→ Protection of diversity and equal opportunities</li> </ul>
COMPLIANCE	<b>Legal &amp; Compliance</b>	<ul style="list-style-type: none"> <li>→ IT security</li> <li>→ Fraud</li> <li>→ Disputes</li> <li>→ Lack of compliance with Laws, Regulations and Internal Rules</li> </ul>	<ul style="list-style-type: none"> <li>→ Ethical procurement in respect of human rights</li> <li>→ Fight against corruption and anti-competition practices</li> </ul>

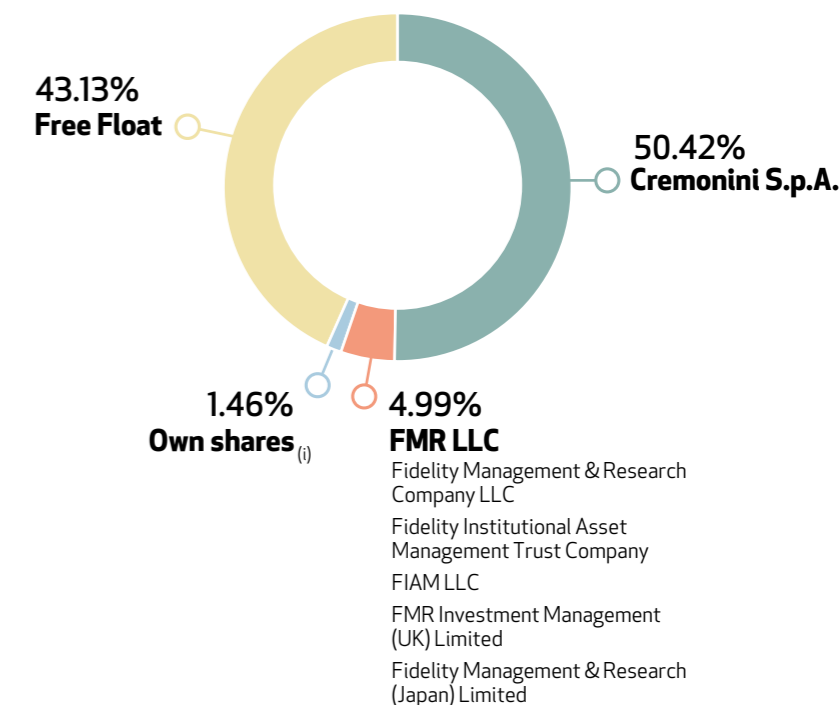
During the course of 2023, there were no cases of non-compliance with the environmental laws and regulations leading to proceedings regarding damage caused to the environment, there were no breaches of privacy and loss of Client data, there were no episodes or beginning of legal proceedings or action regarding breaches of free competition, monopoly and antitrust practices and there were no reported cases of breaches of the laws and regulations of a social, economic or financial nature.

## Ownership

MARR has been listed on the Euronext STAR Milan (Segmento Titoli Alti Requisiti) segment of the Italian stock exchange since 2005; this segment has stringent requirements in terms of Governance.

MARR is subject to the management and coordination of Cremonini S.p.A., which has a holding of 50.42% of the share capital.

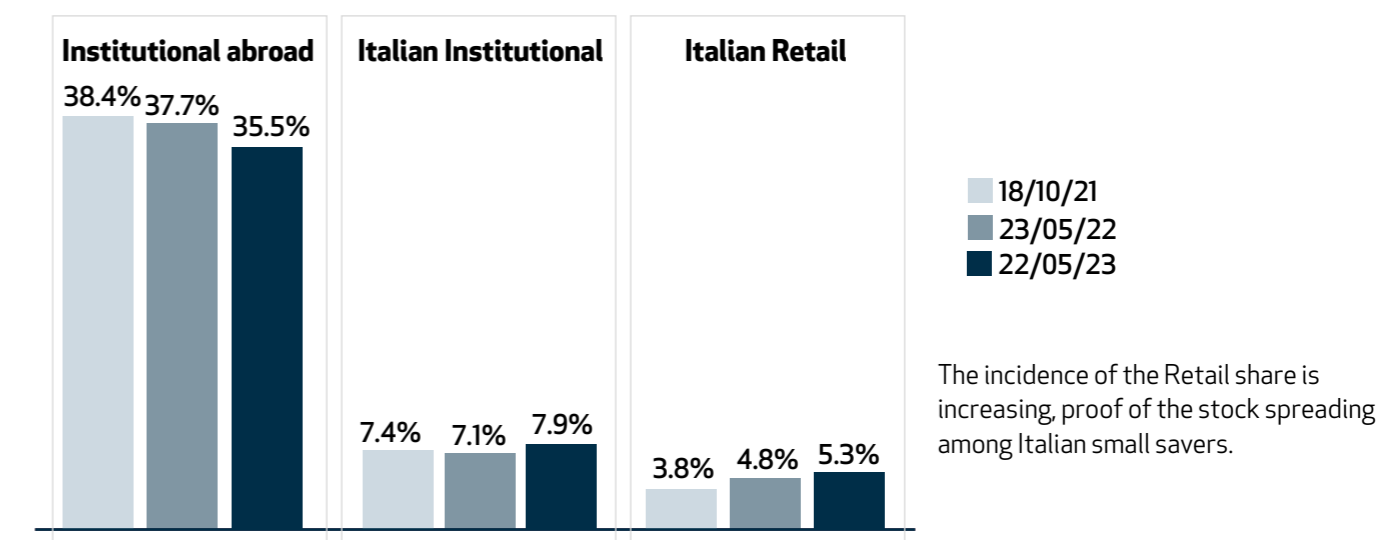
As resulting from the shareholders' register, the communications received pursuant to the law and the other available information, as of the date of approval of this Sustainability Report, the shareholders which directly or indirectly own holdings in excess of 3% of the share capital bearing voting rights are as follows.



(i) On December, 31<sup>st</sup> 2023

The shareholders are **5,391**, of which **4,916** are Italians (survey on May 22<sup>nd</sup> 2023)

### INVESTOR TYPE (incidence in % on the social capital)



# 3.3 ECONOMIC AND FINANCIAL RESPONSIBILITY

## Consolidated results

CONSOLIDATED RESULTS			
Values in million €	2023	2022	2021
TOTAL REVENUES	2,085.5	1,930.51	1,456.30
EBITDA	123.1	82.1	90.5
EBIT	66.9	46.2	57.6
NET RESULT	47.1	26.6	35
CAPEX	26.6	19.5	19.2
NET FINANCIAL POSITION	223.5	217.6	141.4
NET EQUITY	355.5	341.5	349.5
NUMBER OF EMPLOYEES	1,010	957	917

With regard to the sole sector of activity of the Group, that of the distribution of food products to the foodservice segment, the clients are divided into the following categories:

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

REVENUES FROM FOODSERVICE SALES BY CLIENT SEGMENTS			
Values in million €	2023	2022	2021
Street market	1,365.9	1,259.3	909.9
National Account	484.6	419.9	261.4
Wholesale	200.7	217.4	261.3
Discounts, year-end bonuses, other services <sup>(1)</sup>	(21.2)	(17.7)	(11.9)
<b>Totale</b>	<b>2,030.0</b>	<b>1,878.9</b>	<b>1,420.7</b>

(1) not specifically attributable to a single client segment

The breakdown of the revenues from the sale of goods and services by geographical area is as follows:

BREAKDOWN OF REVENUES BY GEOGRAPHICAL AREA			
Values in million €	2023	2022	2021
Italy	1,938.2	1,791.3	1,332.3
European Union	69.8	56.9	55.3
Extra European Union	22.0	30.7	33.1
<b>Total</b>	<b>2,030.0</b>	<b>1,878.9</b>	<b>1,420.7</b>



**95%**

revenues realized in Italy



**5%**

revenues realized abroad

95% of MARR revenues are realized in Italy and 5% abroad.

### CLIENT PORTFOLIO

The client portfolio does not show a concentration such that one Client represents individually more than 10% of the total revenues.



**3%**

maximum percentage of returns per individual Client

## Directly generated and distributed economic value

The distribution statement of the directly generated value is based on a reclassification of the consolidated income statement of the group.

The economic value generated represents the economic wealth produced during the year by the Group and the analysis of the distributed economic value allows to obtain an assessment of the socio-economic impact created,

measuring the wealth produced for the benefit of all stakeholders. The economic value retained is relating to the difference between economic value generated and distributed and includes, among other items, the depreciation of material and amortization of immaterial assets and provisions.

As the historical series of data from 2020 to 2022 shows, as a result of the low added value of the production processes, the high incidence of the cost of goods and services purchased by the typical suppliers of the food distribution sector, the distributed economic value is particularly relevant.

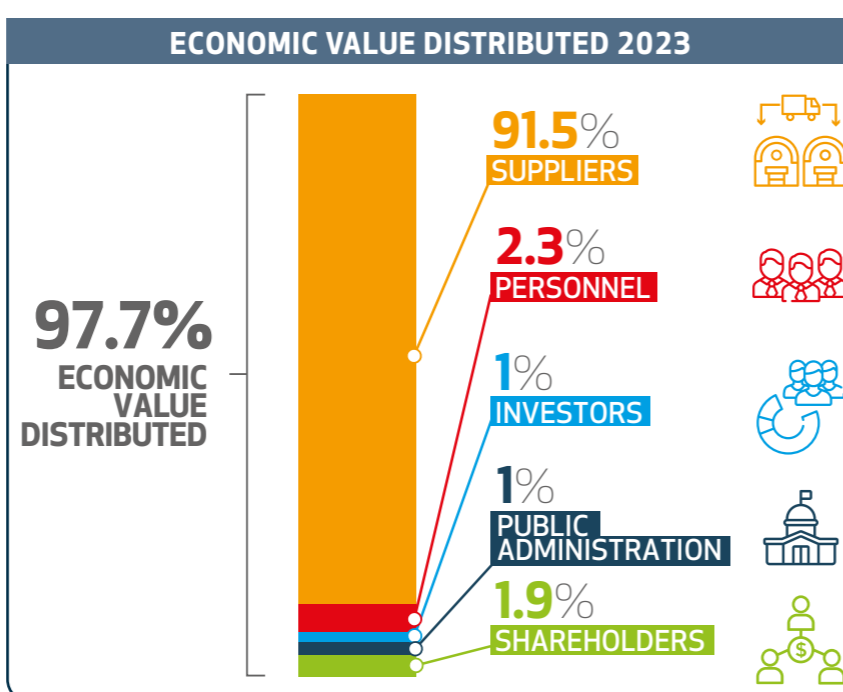
### DIRECTLY GENERATED AND DISTRIBUTED ECONOMIC VALUE

(Amount in Euro/thousand)	2023	%	2022	%	2021	%
Operating revenues	2,038,690	99.9	1,887,321	100	1,456,276	99.9
Financial proceeds	2,394	0.1	902	0	917	0.1
<b>Generated economic value</b>	<b>2,041,084</b>	<b>100</b>	<b>1,888,223</b>	<b>100</b>	<b>1,457,193</b>	<b>100</b>
Remuneration of suppliers	(1,867,149)	-91.5	(1,759,167)	-93.2	(1,327,395)	-91.1
Remuneration of employees	(47,253)	-2.3	(45,277)	-2.4	(36,721)	-2.5
Remuneration of investors	(20,380)	-1.0	(9,147)	-0.5	(9,459)	-0.6
Remuneration of Public Administration	(20,920)	-1.0	(12,169)	-0.6	(15,557)	-1.1
Remuneration of third parties (Communities, Territory, Category associations)	(83)	0.0	(74)	0	(84)	0
Remuneration of third parties (Shareholders)	(39,332)	-1.9	(25,132)	-1.3	(31,267)	-2.1
<b>Distributed economic value</b>	<b>(1,995,117)</b>	<b>-97.7</b>	<b>(1,850,966)</b>	<b>-98.0</b>	<b>(1,420,483)</b>	<b>-97.5</b>
Depreciations and provisions	(38,165)	-1.9	(35,839)	-1.9	(32,906)	-2.3
Result to reserves	(7,802)	-0.4	(1,418)	-0.1	(3,804)	-0.3
<b>Hold economic value</b>	<b>(45,967)</b>	<b>-2.3</b>	<b>(37,257)</b>	<b>-2.0</b>	<b>(36,710)</b>	<b>-2.5</b>

The **economic value generated** refers to the net revenues of the MARR Group (revenues of sales and services, other operational revenues, proceeds of financial management), while the distributed economic value includes the costs reclassified by category of Stakeholders.

During 2023 the **distributed economic value** was equal to 1,995.1 million euros, increasing compared to 1,850.9 million euros in 2022, and it is broken down as follows:

**1,995**  
MILLION EUROS OF  
DISTRIBUTED ECONOMIC VALUE



### Economic value is thus distributed:

#### REMUNERATION OF SUPPLIERS

equal to 1,867.1 million euros, increasing in absolute terms compared to 2022 as a consequence of the increased number of purchases related to the increase in the sales volume

#### PERSONNEL REMUNERATION

equal to 47.3 million euros, represented by wages of the group employees. The increase compared to the previous year is mainly related to the personnel cost of the new acquired company Cremonagel S.r.l., part of MARR consolidated perimeter since May 2023, and to the hires mainly of the Parent Company MARR S.p.A.

#### REMUNERATION OF LENDERS

equal to 20.4 million euros mainly relating to interest expense toward banks and bond holders. The increase compared to the previous year is correlated to increase in the money cost

#### REMUNERATION OF THE PUBLIC ADMINISTRATION

Represented by direct taxes accrued and indirect taxes of 20.9 million euros in 2023 (12.2 million euros in 2022)

#### REMUNERATION OF THIRD PARTIES in which both the amounts distributed to communities, territory, trade associations and those distributed to shareholders are included:

- The value distributed to communities, territory, trade associations amount to 83 thousand euros in 2023, in line with the previous years and it mainly refers to the shares paid to the trade associations.
- In relation to the shareholders remuneration it should be noted that the Board of Directors of March 13, 2024 proposed the distribution of a gross dividend of € 0.60 per share.

To this end, it should be noted that the Board of Directors of March 13<sup>th</sup>, 2024 proposed for the next April 19<sup>th</sup> Shareholders' Meeting the distribution of a gross dividend of 0.60 euro with "coupon date" (No. 19) on May 20<sup>th</sup>, 2024, record date on May 21<sup>st</sup> and payment on May 22<sup>nd</sup>. The Undistributed Profit, amount of which will be determined according to the treasury shares in portfolio when the coupon is distributed, is set aside in Reserve. The number of dividends shown (39.3 million euros) is calculated using the figure of treasury shares in portfolio as of December 31<sup>st</sup>, 2023. The actual amount of profit distributed will be determined according to the number of treasury shares in portfolio at the time of the coupon distribution.

For more information on the 2023 economic-financial performance, see the MARR Group consolidated financial statements on the following webpage: <https://www.marr.it/investors/financial-reports/2023>

## Investments

Investments amounting to 26.6 million Euros were made during the course of 2023.

The multi-annual Investments Plan which will support the organic growth in the medium and long term with an adjustment of the operational capacity is expected to produce benefits in terms of the following:

- Increase in service level to clients in the structured commercial catering segment;
- Increase in the marketing offer in terms of greater product segmentation;
- Increase of the market share in Lombardy, the area with the highest concentration of out-of-home consumption in Italy;
- Acceleration of the organic growth in target areas such as Lazio and Puglia.

The Plan is also aimed at increasing logistical and distribution efficiency through:

- Redesigning the logistical activities involved in stocking, handling and picking;
- Reducing the use of external depots for storing goods;
- Increasing the efficiency of transport activities.

This will involve an expected increase in value generated and a consequent increase in value distributed to the Stakeholders and Communities.



## Fiscal aspects

The operating companies in the Group are all subject to the Italian fiscal system. Only MARR Foodservice Iberica S.A., non-operating company, is resident for fiscal purposes in another country (Spain). It should be noted that on January 31<sup>st</sup> 2024 the notarized deed of dissolution and liquidation of MARR Foodservice Iberica S.A.U. company was registered in the Madrid Companies Register.

Because of its business nature and the fact that almost all of its business activity is performed in Italy, MARR has not adopted a specific fiscal strategy, and consequently does not envisage forms of Stakeholders' involvement in fiscal practices. MARR's conduct is, thus, coherent with a low exposure to fiscal risks.

### GROUP FIGURES BY FISCAL JURISDICTION

Values in million €	ITALY	OTHER COUNTRIES
Number of employees	1,010	0
Revenues from sales to third parties	1,938.2	91.8
Revenues from intragroup transactions with other tax jurisdictions	0	0
Result before taxes	66.9	0
Tangible assets other than cash and cash equivalents	26.6	0
Income taxes paid on a cash basis	5.96	0
Income taxes accrued on profits/(losses)	19.8	0

The analyses, regulatory checks and opportunity evaluations are undertaken by the structure reporting to the Administration and Finance Department and, if deemed necessary as a result of regulatory complexities, involving external consultants.

# 3.4 EUROPEAN ENVIRONMENTAL TAXONOMY

## Regulatory context

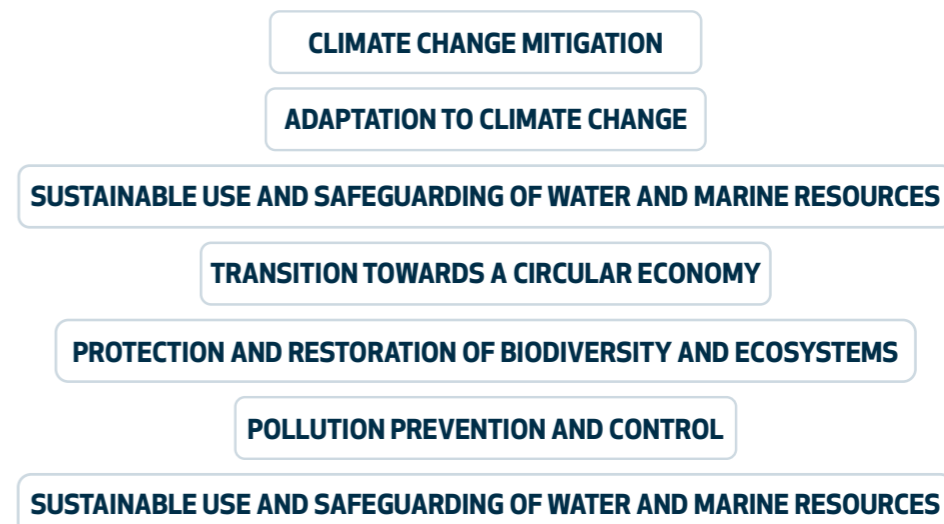
The European Environmental Taxonomy is a system of classification which establishes a list of economic activities considered as eco-sustainable from an environmental viewpoint and is a useful tool to facilitate businesses, investors and policy makers in the transition to an economy with low carbon emissions and resilient and efficient from a resources viewpoint.

At a regulatory level, the Taxonomy was introduced into the European system by EU Regulation 2020/852, which determines the conditions that an economic activity must satisfy in order to be considered eco-sustainable and is applied to the businesses that are currently in the framework of application of the Non-Financial Reporting Directive (Directive 2014/95/EU), included in the Italian legal system with Legislative Decree 254/2016, while as of the 2024 business year reporting, it will be progressively applied to all businesses subject to the Corporate Sustainability Reporting Directive (CSRD), including the MARR Group, on the basis of the requirements of EU Directive 2022/2464.

**PURSUANT TO Art. 3 of EU Regulation 2020/852, AN ECONOMIC ACTIVITY CAN BE DEFINED AS ECO-SUSTAINABLE ONLY WHEN SUCH ACTIVITY**

- 1** **Contributes substantially to one or more environmental objectives of which in article 9**
- 2** **Does not cause significant damage to any of the objectives of which in article 9**
- 3** **Is conducted in respect of the minimum safeguards of which in article 18**
- 4** **Respects the technical screening criteria established by the Commission for each specific environmental objective.**

**The following are the ENVIRONMENTAL OBJECTIVES of which in art. 9 of EU Regulation 2020/852:**



## Disclosure obligations for 2023

In order to provide information on how and to what extent the activities of the company are associated to economic activities deemed ecologically sustainable pursuant to art. 8 of EU Regulation 2020/852 a distinction must be made between:

**ALIGNED ACTIVITIES** which are the eco-sustainable activities according to art. 3 of EU Regulation 2020/852 which jointly satisfies the following criteria:

- Substantial contribution to achieving one or more of the environmental objectives;
- Absence of significant damage to any of the other environmental objectives (principle of Do Not Significantly Harm - DNSH);
- Respect of the Minimum Safeguards (criteria to verify the safeguarding of human and workers' rights).

**ELIGIBLE ACTIVITIES**, which are any of the activities explicitly included in the list of economic activities in Annexes I and II to EU Delegated Regulation 2021/2139 and EU Delegated Regulation 2023/2486, independently of the fact that such economic activity satisfies one or all of the technical criteria established in the document.

To determine if an activity is admissible to the Taxonomy, it must be verified that its description corresponds to the descriptions of the activities listed in the Delegated Acts (Climate and Environment). In order to verify this alignment, it must be verified that all of the Technical Criteria (criteria of substantial contribution and DNSH) established in the delegated acts are respected, in addition to demonstrating respect of the Minimum Safeguards.

In particular, in order to analyse in detail the correspondence of the economic activities carried out by the Group to the regulatory requirements, the following regulatory sources have been considered:

- **EU Delegated Regulation 2021/2139 (Climate Delegated Act)** which establishes the technical criteria (substantial contribution and DNSH) for the objectives of Mitigation and Adaptation to climate change;
- **EU Delegated Regulation 2022/1214 (Complementary Climate Delegated Act)** which integrates EU Delegated Regulation 2021/2139 and disciplines the economic activities covered by the Taxonomy in the Gas and Nuclear sector, specifying the conditions for them to be considered eco-sustainable;
- **EU Delegated Regulation 2023/2485 (Amending the Climate Delegated Act)** modifies Regulation 2021/2139, setting additional technical criteria referring to the objectives of Mitigation and Adaptation to climate change for certain economic activities;
- **EU Delegated Regulation 2023/2485 (Environment Delegated Act)** which sets the technical criteria (substantial contribution and DNSH) for the objectives of sustainable use and protection of water and marine resources; transition to a circular economy; pollution prevention and reduction; safeguarding and recovery of biodiversity and ecosystems.

Once the economic activities admissible to and aligned with the Taxonomy have been identified, **EU Delegated**

**Regulation 2021/2178**, which integrates EU Regulation 2020/852, specifies the reporting obligations (contents, methodology and presentation of information) which financial and non-financial businesses are bound to communicate regarding the quota of eco-sustainable economic activities.

In particular, the disclosure obligations for non-financial businesses to which the Regulation is applicable envisage the annual reporting of the following KPI:

- **Turnover:** The portion of the net turnover from products or services, including intangible assets, associated to Taxonomy Eligible and Taxonomy Aligned economic activities;
- **CapEx:** The portion of the capital expenses regarding investments in assets and processes associated to Taxonomy Eligible and Taxonomy Aligned economic activities; costs incurred in the framework of Capex Plans; costs regarding the purchase of products from Taxonomy Eligible and Taxonomy Aligned suppliers;
- **OpEx:** The portion of operating costs regarding activities or processes associated to Taxonomy Eligible and Taxonomy Aligned economic activities; part of the Capex plan; single measures that enable the target activities to become low carbon emission activities.

In the light of the regulatory framework outlines above, the analysis of the Group activities in 2023 was conducted with regard to verifying:

- **Eligibility and alignment** for the two environmental objectives of "mitigation of climate change" and "adaptation to climate change", described in EU Delegated Regulation 2021/2139;
- **Eligibility** for the remaining four environmental objectives of "sustainable use and safeguarding of water and marine resources"; "transition to a circular economy"; "pollution prevention and reduction"; "safeguarding and recovery of biodiversity and ecosystems".

## Environmental Taxonomy for MARR

In order to satisfy the requirements of the regulation, in 2023 the MARR Group continued to analyse its own activities, investments and costs, in order to assess the eligibility of the environmental objectives in the Regulation and understand if and which of them could also be considered "Aligned". To do this, it ascertained the respect of the technical criteria in terms of "Substantial contribution", the "DNSH" criteria and the "Social Minimum Safeguards", with regard to the objective of mitigating climate change, being identified prevalently as being more suitable, given the type of economic activities carried out by the Group.

The assessment of the alignment of the economic activities of the Group to the taxonomy and the preparation of disclosures were conducted also taking into consideration all of the interpretative instructions of the European Commission, in the form of questions and answers (Q&A).

### ELIGIBLE ACTIVITIES

The verification of the eligibility of the economic activities of the Group with respect to those in EU Delegated Regulation 2021/2139 and EU Delegated Regulation 2023/2485 has been based on the analysis of the correspondence of the NACE code, in addition to the detailed analysis of the descriptions of the same activities in the Regulations.

In line with that stated in the previous business year, it is confirmed that none of the economic activities of the Group are included among those currently eligible for the Taxonomy.

However, the analysis described above has enabled the identification of some capital expenses (CapEx) and operating expenses (OpEx) regarding the purchase of products deriving from products eligible or aligned to the taxonomy and single measures enabling the target activities to reach low carbon emissions or achieve reductions in greenhouse gases, and also single measures of refurbishing buildings identified in the delegated acts.

### ALIGNED ACTIVITIES

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

The financial information and figures used to calculate the indicators for the turnover, Capex and Opex required by the regulation have been collected and extracted from the computerised accounting system used by the MARR Group in preparing the consolidated financial statements. In this regard, it must be noted that in analysing and preparing the disclosures regarding the Taxonomy as described above, the company management has adopted in overall terms a prudential approach based on its own understanding and interpretation, to the best of its current knowledge, of the applicable regulatory requirements. In this context, the coming publication of the reference technical regulation for the additional environmental objectives defined by art. 9 of the Regulation, and further developments in the interpretation of the regulation, may lead to substantial modifications in the assessments and process of calculating the KPI for the next reporting year.

Pursuant to subsection c) of paragraphs 1.1.2.2 and 1.1.3.2 of Delegated Regulation 2021/2178, such expenses have been considered eligible for the objective of Mitigating Climate Change.

In particular, such expenses are traceable to the following activities described in Annex I to EU Delegated Regulation 2021/2139:

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

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

## SUBSTANTIAL CONTRIBUTION AND DNSH CRITERIA

The activity carried out saw the preparation of specific checklists for verifying the substantial contribution and “DNSH” criteria. As already mentioned, the former are aimed at verifying that the activity leads to a concrete benefit to the pertinent environmental objectives, while the latter are aimed at establishing that none of the other objectives is negatively impacted. The analysis was conducted by assessing the characteristics of the single activity and involving the referents of the corporate departments to provide the necessary information and support documentation and actively contribute, in meetings and interviews, in the assessment of the specific criteria.

As a result of the analysis conducted, it can be stated that with regard to the objective of “Mitigation of climate changes”, none of the activities defined as eligible with regard to capital expenses (CapEx) and operating expenses (OpEx) regarding the purchase of products deriving from economic activities eligible for or aligned to the taxonomy currently respects the substantial contribution and DNSH criteria envisaged in Appendix I to EU Delegated Regulation 2021/2139.

The details of the economic figures referring to that described above are contained in the Tables pursuant to EU Regulation 2020/852, contained in the following paragraphs.

## MINIMUM SAFEGUARDS

The activities described above are supported simultaneously by the verification of the respect of the Minimum Safeguards concerning human rights, corruption, loyal competition and fiscality, defined in the EU Regulation on the Taxonomy, and also referring to the suggestions put forward in the document “Final Report on Minimum Safeguards” of the Platform on Sustainable Finance published in October 2022, in addition to the more recent Communication of the European Commission 2023/C 211/01 published in June 2023.

In this context, the Company has taken action to formalise the focus on and protection of the human rights of workers throughout the supply chain. In addition to the tools already

in place, such as the Code of Ethics, MARR is also preparing a Code of Conduct for suppliers as an important tool.

Regarding the assessment of the respect of the Minimum Safeguards by the suppliers traceable to the capital expenses (CapEx) and operating expenses (OpEx) deemed eligible, the Group has analysed the information currently available within the public communications and the sustainability disclosures of such organizations. It has elected to adopt a conservative and prudential approach, given that tools currently made available by such suppliers are not deemed sufficient for the expenses identified as eligible to be considered aligned to the Minimum Safeguards.

## CALCULATION OF THE TURNOVER, CAPEX AND OPEX KPI

On the basis of that required by the Regulation, the calculation of the percentages of turnover, Capex and Opex referring to eligible and aligned activities has been done for the 2023 business year and includes all of the fully consolidated companies in the MARR Group on the basis of the Consolidated Group Financial Statements as at 31.12.2023 (hereinafter also “Financial Statements”).

### Turnover KPI:

**Denominator:** the net consolidated turnover was taken as reference, considering the sum of the “Revenues” and “Other income” in the income statement. For more details on our accounts policies regarding the net consolidated turnover, see the consolidated Group financial statements.

**Numerator:** the turnover from products or services were analysed and it was determined that none of the activities carried out by the Group is currently eligible for and/or aligned to the EU Taxonomy. This numerator is thus zero.

### CapEx KPI:

**Denominator:** is constituted by the increase in the tangible and intangible fixed assets during the business year. It includes the acquisitions of tangible fixed assets (IAS 16), intangible fixed assets (IAS 38) and usage rights (IFRS 16). Goodwill is not included in the denominator. For more details on our accounts policies regarding the net consolidated turnover, see the consolidated Group financial statements.

**Numerator:** we analysed out capital expenses incurred during the business year and, in respect of that stated in section 1.1.2 of EU Delegated Regulation 2021/2178, in the Technical Criteria of EU Delegated Regulation 2021/2139 and in the Q&A published by the European Commission, we considered the activities in the following codes as being eligible:

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

These investments were mainly sustained with regard to the construction of the new distribution unit in Bottanuco.

### OpEx KPI:

**Denominator:** is constituted by the non-capitalised direct costs referring to the maintenance and repair of owned assets, systems and machinery.

**Numerator:** includes the costs regarding interventions for controlling and improving energy efficiency (code 7.3 Installation, maintenance and repair of energy efficiency devices), in respect of that stated in section 1.1.3 of EU Delegated Regulation 2021/2178, in the Technical Criteria of EU Delegated Regulation 2021/2139 and in the Q&A published by the European Commission. In particular, the ordinary maintenance expenses linked to maintaining the efficiency of the refrigeration plants were considered.



## Tables pursuant to EU Regulation 2020/852

### PORTION OF THE TURNOVER DERIVING FROM PRODUCTS AND SERVICES ASSOCIATED TO ECONOMIC ACTIVITIES ALIGNED TO THE TAXONOMY - DISCLOSURE FOR 2023

YEAR	2023		SUBSTANTIAL CONTRIBUTION CRITERIA								DNSH CRITERIA (DOES NOT SIGNIFICANTLY HARM)(h)								
	Code(s) (a) (2)	Operating expenses(3) EURO THOUSAND	Portion of operating expenses(4) %	Mitigation of climate changes (5) Yes/No N/AM	Adaptation to climate change (6) Yes/No N/AM	Water and marine resources (7) Yes/No N/AM	Pollution (8) Yes/No N/AM	Circular economy (9) Yes/No N/AM	Biodiversity (10) Yes/No N/AM	Mitigation of climate changes (11) Yes/No	Adaptation to climate change (12) Yes/No	Water and marine resources (13) Yes/No	Pollution (14) Yes/No	Circular economy (15) Yes/No	Biodiversity and ecosystems (16) Yes/No	Minimum safeguards (17) Yes/No	Portion of operating expenses aligned to the taxonomy (A.1) or eligible (A.2), 2022 (18) %	Category (enabling activity) (19) A	Category (transition activity) (20) T
A. ACTIVITIES ELIGIBLE FOR THE TAXONOMY																			
A.1 Eco-sustainable activities (aligned to the taxonomy)																			
Turnover from eco-sustainable activities (aligned to the taxonomy)(A.1)																			
Of which enabling																			
Of which transition																			
A.2 Activities eligible for the taxonomy but not eco-sustainable (activities not aligned to the taxonomy) (g)																			
Turnover from the activities eligible for the taxonomy but not aligned to the taxonomy (activities not aligned to the taxonomy)(A.2)																			
A. Turnover from activities eligible for the taxonomy (Total A.1+A.2)																			
B. ACTIVITIES NOT ELIGIBLE FOR THE TAXONOMY																			
Turnover from activities not eligible for the taxonomy																			
TOTAL A+B																			
0%																			
100%																			

### PORTION OF THE TURNOVER DERIVING FROM PRODUCTS AND SERVICES ASSOCIATED TO ECONOMIC ACTIVITIES ALIGNED TO THE TAXONOMY - DISCLOSURE FOR 2023

YEAR	2023		SUBSTANTIAL CONTRIBUTION CRITERIA								DNSH CRITERIA (DOES NOT SIGNIFICANTLY HARM)(h)								
	Code(s) (a) (2)	Operating expenses(3) EURO THOUSAND	Portion of operating expenses(4) %	Mitigation of climate changes (5) Yes/No N/AM	Adaptation to climate change (6) Yes/No N/AM	Water and marine resources (7) Yes/No N/AM	Pollution (8) Yes/No N/AM	Circular economy (9) Yes/No N/AM	Biodiversity (10) Yes/No N/AM	Mitigation of climate changes (11) Yes/No	Adaptation to climate change (12) Yes/No	Water and marine resources (13) Yes/No	Pollution (14) Yes/No	Circular economy (15) Yes/No	Biodiversity and ecosystems (16) Yes/No	Minimum safeguards (17) Yes/No	Portion of operating expenses aligned to the taxonomy (A.1) or eligible (A.2), 2022 (18) %	Category (enabling activity) (19) A	Category (transition activity) (20) T
A. ACTIVITIES ELIGIBLE FOR THE TAXONOMY																			
A.1 Eco-sustainable activities (aligned to the taxonomy)																			
Capital expenses from eco-sustainable activities (aligned to the taxonomy)(A.1)																			
Of which enabling																			
Of which transition																			
A.2 Activities eligible for the taxonomy but not eco-sustainable (activities not aligned to the taxonomy) (g)																			
7.1 Construction of new buildings																			
7.3 Installation, maintenance and repair of energy efficiency devices																			
7.6 Installation, maintenance and repair of technologies for renewable energy																			
Capital expenses from the activities eligible for the taxonomy but not aligned to the taxonomy (activities not aligned to the taxonomy)(A.2)																			
A. Capital expenses from activities eligible for the taxonomy (Total A.1+A.2)																			
B. Activities not eligible for the taxonomy																			
Capital expenses from activities not eligible for the taxonomy																			
TOTAL A+B																			
0%																			
631%																			
100%																			



**PORTION OF THE TURNOVER DERIVING FROM PRODUCTS AND SERVICES ASSOCIATED TO ECONOMIC ACTIVITIES ALIGNED TO THE TAXONOMY - DISCLOSURE FOR 2023**

YEAR	2023			SUBSTANTIAL CONTRIBUTION CRITERIA							DNSH CRITERIA (DOES NOT SIGNIFICANTLY HARM)(ii)							Category (enabling activity) (19)	Category (transition activity) (20)
	Code(s) (a) (2)	Operating expenses (3)	Portion of operating expenses (4)	Mitigation of climate changes (5)	Adaptation to climate change (6)	Water and marine resources (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Mitigation of climate changes (11)	Adaptation to climate change (12)	Water and marine resources (13)	Pollution (14)	Circular economy (15)	Biodiversity and ecosystems (16)	Minimum safeguards (17)	Portion of operating expenses aligned to the taxonomy (A.1) or eligible (A.2), 2022 (18)		
Economic activities (i)		EUR0 THOUSAND	%	Yes/No/N/AM	Yes/No/N/AM	Yes/No/N/AM	Yes/No/N/AM	Yes/No/N/AM	Yes/No/N/AM	Yes/No/N/AM	Yes/No/N/AM	Yes/No/N/AM	Yes/No/N/AM	Yes/No/N/AM	Yes/No/N/AM	Yes/No	%	A	T
<b>A. ACTIVITIES ELIGIBLE FOR THE TAXONOMY</b>																			
A.1 Eco-sustainable activities (aligned to the taxonomy)																			
Operating expenses from eco-sustainable activities (aligned to the taxonomy) (A.1)																			
Of which enabling																			
Of which transition																			
A.2 Activities eligible for the taxonomy but not eco-sustainable (activities not aligned to the taxonomy) (g)																			
7.3 Installation, maintenance and repair of energy efficiency devices	CCM	1,051	15.8%	AM; N/AM	AM; N/AM	AM; N/AM	AM; N/AM	AM; N/AM	AM; N/AM	AM; N/AM	AM; N/AM	AM; N/AM	AM; N/AM	AM; N/AM	AM; N/AM	AM; N/AM	0%		
Operating expenses from the activities eligible for the taxonomy but not aligned to the taxonomy (activities not aligned to the taxonomy) (A.2)		1,051	15.8%														0%		
A. Operating expenses from activities eligible for the taxonomy (Total A.1+A.2)		1,051	15.8%														0%		
<b>B. Activities not eligible for the taxonomy</b>																			
Operating expenses from activities not eligible for the taxonomy																			
TOTAL A+B																			
5,615																			
84.2%																			
6,666																			
100%																			

# 3.5 THE REGULATORY EVOLUTION OF SUSTAINABILITY REPORTING: IMPACTS AND ACTIONS UNDERTAKEN FOR ADJUSTMENT

## Regulatory evolution: from the Non-Financial Reporting Directive (NFRD) to the Corporate Sustainability Reporting Directive (CSRD)

The European Union has for some time been underlining the importance of transparency with regard to the environmental and social impacts of organizations as part of a wider ranging strategy aimed at encouraging the sustainability and social responsibility of businesses. This approach is reflected in various EU initiatives and policies aimed at encouraging organizations to include environmental and social considerations in their activities. Since 2014, the European legal framework regarding non-financial information has been characterised by the introduction of Directive 2014/95/EU on non-financial information and diversity (NFRD), on the basis of which the major floated companies, banks and insurance companies ("entities of public interest") with more than 500 employees, total financial statements profits of more than 20 million Euros or net turnover of more than 40 million Euros (including the MARR Group) are bound to publish reports on policies they implement concerning social responsibility and treatment of employees; respect of human rights; the fight against corruption and extortion; diversity in the Boards of Directors of Companies.

The NFRD allowed a certain level of flexibility in implementing its dispositions and was not suited to the increasing demand of the market for more information on sustainability and therefore, a mere five years after acknowledgement of the NFRD, on 21 April 2021, the European Commission published the Corporate Sustainability Reporting Directive (CSRD). The final text of the Directive, the result of an agreement between the EU Parliament, Council and Commission, was definitively approved by the European Parliament on 10 November 2022 and by the European Council on 28 November 2022. The final text, published in the EU Official Gazette on 16 December 2022, must be acknowledged by the Member States in their own legal systems by 6 July 2024.





# Main novelties in the Corporate Sustainability Reporting Directive (CSRD)

The main novelties introduced by the CSRD on the matter of corporate sustainability reporting are the following:

## 1. EXPANSION OF THE SUBJECTS INVOLVED

The various subjects bound to report the information required by the CSRD will be involved in the following timeframes:

<b>From 2025</b> (fiscal year 2024)	Businesses currently subject to the NFRD directive: floated companies, banks and insurance companies with an average number of employees during the financial year of >500 and which, on closure of the financial statements, have exceeded at least one of the following thresholds: → 20 million Euros in the balance sheet → 40 million Euros in net turnover
<b>From 2026</b> (fiscal year 2025)	Large non-floated companies which, on closure of the financial statements, also on a consolidated basis, have exceeded at least two of the following thresholds: → > 250 employees → 25 million Euros in the balance sheet → 50 million Euros in net turnover
<b>From 2027</b> (fiscal year 2026)	Small and medium floated companies (excluding micro companies), small non-complex credit institutes and insurance companies that are part of a Group.
<b>From 2029</b> (fiscal year 2028)	Companies and subsidiaries of non-EU parent companies for which the parent company has generated net EU revenues of more than 150 million Euros for each of the last two business years and at least: → A subsidiary satisfying the size requirements of the CSRD or → A branch office that has generated net revenues of more than 50 million Euros in the last business year

Being a floated company with more than 500 employees, MARR will be subject to reporting the information required by the CSRD starting from the 2024 business year.

## 2. INTEGRATED APPROACH TO SUSTAINABILITY

The disclosure must provide a communication on the 360° approach to sustainability by the organization, containing a description of:

- The business model and corporate strategy which describes the resilience to the risks pertaining to matters of sustainability, the opportunities for the business relating to matters of sustainability and the business plans which favour environmental transition;
- The objectives connected to the matters of sustainability and the relative progress made and Stakeholders' interests;
- The role of the administration, management and control bodies with regard to the ESG topics;
- The main risks for the company with regard to the matters of sustainability;
- The information on the intangible assets, including intellectual, human, social and relational capital.

## 3. OBLIGATION TO INCLUDE THE DISCLOSURE IN THE MANAGEMENT REPORT

The directive requires that the sustainability disclosure be included in the Management Report and not in a separate document. This will enable the simultaneous publication of financial and non-financial information, with the aim of being able to read and analyse them in an integrated manner.

## 4. THE PRINCIPLE OF DOUBLE MATERIALITY

Companies will be bound to specify how both the sustainability factors influence company development and performance (outside-in prospective) and how the business activity impacts the company and the environment (inside-out prospective).

## 5. INTEGRATION OF THE ESG ASPECTS ALONG THE VALUE CHAIN

Companies must also include in the reference perimeter for the financial statements information on the material impacts, risks and opportunities connected to the entire value chain upstream and downstream, as resulting from the due diligence activities and materiality analysis.

## 6. INTRODUCTION OF EUROPEAN REPORTING STANDARDS

The Commission has adopted the European sustainability reporting standards (ESRS) - prepared by the European Financial Reporting Advisory Group (EFRAG) - which must be used by all of the businesses subject to the Directive. The standards contain principles for the disclosure of environmental, social and governance matters.

## 7. CONNECTIVITY WITH THE CONSOLIDATED FINANCIAL STATEMENTS AND THE INTERNAL AUDITING SYSTEM

In the new framework introduced by the CSRD, the new ESRS introduce specific requirements to encourage the interconnection between sustainability disclosure and financial statements disclosure and businesses will be bound to disclose the main characteristics of the internal auditing system in terms of the sustainability disclosure.

## 8. THE SINGLE ELECTRONIC FORMAT FOR COMMUNICATION

The directive introduces the obligation to prepare the financial statements and report on operations in XHTML format and to tag the information on sustainability- This system of "digital marking" will be closely connected to the implementation of the "European Single Access Point" (ESAP).

## Action taken to adjust to the regulatory change

In order to adjust to the regulatory change, the Company has entrusted a Partner to assist it in the definition of a plan for adjustment to the dispositions of Directive no. 2464/22/EU and in the preparation of the sustainability disclosure (also "sustainability statement") of the MARR Group as at 31 December 2024.

In the light of the ongoing regulatory changes, the future objectives on which the actions planned for the 2024 business year will be based are:

### HIGH LEVEL OF MONITORING AT A GOVERNANCE LEVEL AND MANAGEMENT OF NON-FINANCIAL RISKS

In order to adjust to the evolution of the regulatory framework, the Group will maintain a high level of monitoring in terms of Governance and control of the ESG risks, through a clear accountability and an approach enabling the Group to effectively monitor the current and future challenges in a rapidly changing external context.

### INTEGRATION OF THE FINANCIAL AND NON-FINANCIAL DISCLOSURE TOO BETTER REPRESENT THE CREATION OF SUSTAINABLE VALUE

The CSRD and ESRS require that businesses have a progressive connection and interaction between financial and non-financial disclosure, as it is believed that this approach is crucial in terms of providing a complete view of the creation of sustainable value. The MARR Group intends to continue the synchronisation of the financial information and the ESG figures, on the basis of the multi-annual experience accumulated through the realisation of the Non-Financial Declaration (DNF) and on the basis of the progressive adoption of the updated releases of the GRI Sustainability Reporting Standards, which have gradually integrated the principle of connectivity with the consolidated financial statements. In this regard, it must be pointed out that the activities for the implementation of a software that will enable the improvement of the internal auditing system and the activities for the collection of non-financial information transversally to the various corporate departments and monitoring of the non-financial KPI will begin in early 2024.

### COMPLIANCE OF THE NON-FINANCIAL DISCLOSURE IN THE LIGHT OF THE CURRENT AND PROSPECTIVE DEVELOPMENTS OF THE EUROPEAN TAXONOMY

For the companies subject to the obligation to prepare the sustainability disclosure, the CSRD will provide for reporting of the information on the proportion, with respect to the total, of the turnover, investments and operating costs (as defined in EU Delegated Regulation 2021/2178 of 6 July 2021) regarding the activities eligible for and aligned to the European Taxonomy (EU Regulation 2020/852) with regard to the 6 environmental objectives envisaged in the regulation. In addition to that done during the 2023 business year, in 2024 and future business years the Group will monitor the evolution of the regulatory obligations regarding the European Taxonomy, with the aim of proactively monitoring the figures and aligning its disclosure.

### PROGRESSIVE ALIGNMENT WITH THE REQUIREMENTS OF THE CORPORATE SUSTAINABILITY DUE DILIGENCE DIRECTIVE (CSDDD)

The new European directive "CSDDD", which will be formally adopted by the European Union by the end of 2024, states the obligatory requirements of due diligence that business with specific dimensional requirements must implement to identify, prevent and mitigate the negative impacts of the business activities on human rights and the environment. In the framework of the regulation, as of 2026, the MARR Group will be bound to integrate due diligence policies and processes regarding its own activities and the entire value chain, on the basis of a risk-based approach. In view of these requirements, during the course of 2024, the Group aims to take action on the important ongoing activities in terms of supplier selection, qualification and assessment (especially the sharing of control regulations, the auditing of producers and the use of social and environmental criteria during selection) to implement a structured approach to the topic, first and foremost through the preparation of a Suppliers Code of Conduct.



Quality, safety and Customer service

4

# 4.1 PRODUCT QUALITY AND SAFETY

## Hygiene and product safety

The growing attention to people's health and well-being has highlighted the safety and quality of the commercialized products as fundamental aspects, ethical issues and duties driving the performance of MARR's activities through the adoption of precise safety policies and the quality.

Food safety must not be understood only as compliance with a prerequisite of the product which certifies its suitability for consumption, but also considered in a broader and more modern vision which involves numerous additional factors such as origin, traceability, exclusion of organisms or substances considered suspicious, the correct information of the consumer through labelling or other means of communication.

In the reporting period, there were no episodes of significant non-compliance regarding impacts on the health and safety of private label products or products processed in the MARR plants.

In compliance with the provisions of EC Reg. 178/02, the Company has implemented internal management procedures and systems aimed at guaranteeing the withdrawal of a non-compliant product or its recall when it has already been delivered to the final consumers. In the event of recalls and therefore the need to inform end consumers, in compliance with the provisions established by the Ministry of Health, MARR provides information also through the publication of a notice in a dedicated section of its website. The Group has opted for a purely qualitative disclosure.

### MARR'S COMMITMENT TOWARDS FOOD QUALITY AND SAFETY IS ORIENTED ALONG 3 MAIN GUIDELINES

#### MAINTAINING THE CERTIFICATIONS

obtained by the Organization and obtaining any other new schemes of interest

#### INCREASING THE SKILLS AND TRAINING OF PERSONNEL

promoted by specific training programmes with the aim of ensuring the proper application of the procedures of the Quality, Safety and Environment Management System and increasing the awareness of the role of each of them in ensuring rapid and effective responses to Clients and the authorities

#### SPECIFIC TRAINING ON FOOD SAFETY

in order to enhance the culture of quality and safety within the company

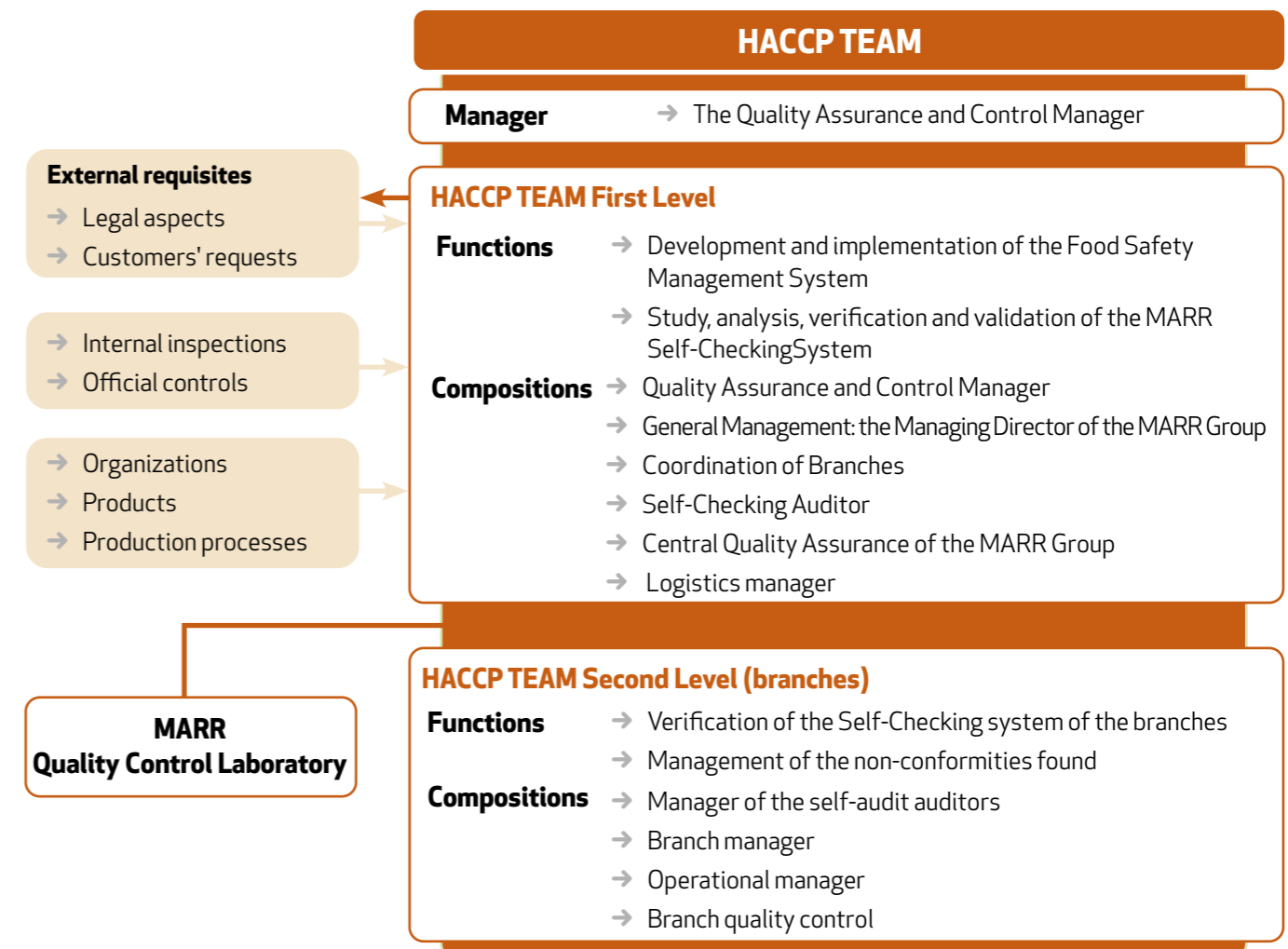
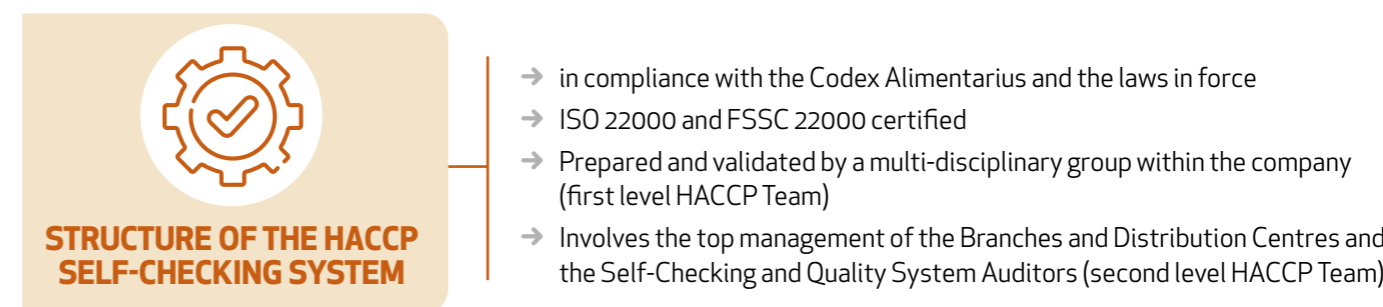


## HACCP Self-Checking System

To guarantee food safety in the production and distribution processes, MARR has introduced the analysis of the dangers and risks linked to the various categories of merchandise, as well as the production processes that are carried out at its own operating units. The danger analyses and risk assessments are carried out on the basis of the experience of the organisation's **HACCP Team**, a multi-disciplinary group with specific knowledge and skills vested with the authority necessary to intervene in the Company's processes. The risk assessment is carried out according to the HACCP (Hazard Analysis and Critical Control Points) criteria, with specific procedures defined to control critical points.

The analysis of the risk factors was carried out according to the information obtained on the products distributed and processed, especially taking into consideration the features of the products, their origin and the national and Community reference standards. The Company also analyses past data on the control and verification activity carried out by MARR's Quality Assurance and Control Management, as well as information circulated by the category associations and by the EFSA (European Food Safety Authority).

The application of the HACCP Self-Checking system at the operating sites and Platforms is based on specific performance indicators aimed at assessing the compliance of the structures and equipment, the management of goods and the conduct of personnel.



## Analyses and controls



**OVER 96,000 ANALYSES CONDUCTED ON OVER 8,400 SAMPLES**

The analyses correspond to the number of samples examined, each of which involves one or more analytical determinations. The analyses conducted include the environmental analyses on waste waters, described in paragraph 8.5 *Water management*.

### SAMPLE ANALYSES

- Conducted by the main reference external accredited laboratories
- Conducted by the MARR Quality Control Laboratory

#### ANALYTICAL DETERMINATIONS NUMBER

(number)	2023	2022	2021
<b>Total analytical determinations</b>	<b>96,496</b>	88,791	73,542

#### SAMPLE ANALYSES NUMBER

(number)	2023	2022	2021
<b>Total sample analyses</b>	<b>8,441</b>	7,564	7,767
of which:			
Internal laboratory analyses	1,768	1,719	1,291
External analyses	6,673	5,845	6,476

The number of samples has grown mainly due to the increase of the sampling plans for the private label products, also in relation to the FSSC 22000 certification and the Food Fraud procedures.

Starting with 2024 it will be developed a specific sampling plan for Cremonagel.

### INSPECTIONS OF THE FACILITIES AND PLATFORMS OF THE GROUP

- Conducted by qualified internal auditors (Self-checking inspections reported in the table)

#### SELF-CHECKING INSPECTIONS

(number)	2023	2022	2021
<b>Self-checking inspections</b>	<b>162</b>	157	100

The number of self-checking audits is in line with the previous year.

### SYSTEM OF PROCEDURAL AND DOCUMENTARY AUDITS ON SUPPLIERS

- Through inspections in the production plants



**2023**



#### NEW DIGITAL TOOLS FOR THE AUDIT MANAGEMENT (CHECKER)

A new in cloud's software has been implemented (called Checker) for the audit activities. These have been digitalized through a software allowing to plan the audit activities, filling out checklist on a digital device, archive the footage evidence into a single digital platform and finally monitoring on time the adoption of the corrective actions assigned by the responsible functions.

## Food Safety Committee

MARR has set up a **Food Safety Committee**, an internal team appointed to manage crises, constituted by the Quality Assurance and Control Department and the Grocery, Meat and Seafood Divisions, which intervenes in the case of an accidental event or any situation which could imply non-observance of product safety or serious non-compliance with the provisions of law and/or the internal provisions on quality.



#### Main duties of the FOOD SAFETY COMMITTEE

- To immediately put into practice the procedures for the withdrawal and/or recall of a product when necessary;
- To inform the competent health authorities;
- To inform consumers of the reason for the withdrawal, when contemplated and necessary;
- To transmit to the competent authorities all information useful for tracing the product;
- To collaborate with the authorities and with other operators of the food supply chain to prevent, mitigate and/or eliminate the risks.



## Company Management System

The Company Management System is aimed at ensuring the safety and traceability of products in all process phases and is certified according to ISO 22000, FSSC 22000 and ISO 22005 standards.



#### FOOD SAFETY MANAGEMENT SYSTEM

- Process control, from the procurement, logistics and service provision processes to the sale processes, monitoring specific indicators (non-compliance, returned goods, complaints and destruction of goods) and intervening in the case of discrepancies in pursuit of continuous improvement;
- The layout of the structures and periodic action to maintain the structural features necessary to ensure respect for the safety requisites;
- The procurement, through the product divisions, of genuine, good quality products that can guarantee high safety standards;
- Continuous training at all levels, promoting the initiatives aimed and increasing a pro-food safety mentality;
- The application of self-checking procedures at the Group's operating units, in respect of the applicable requisites.

## The traceability system

The traceability system adopted by MARR is certified in compliance with the ISO 22005 standard (traceability in the agri-food supply chains) and is based on the GS1 – 128 coding standard.

Through this system it is possible at any time to document the history of a product from its origin to the final

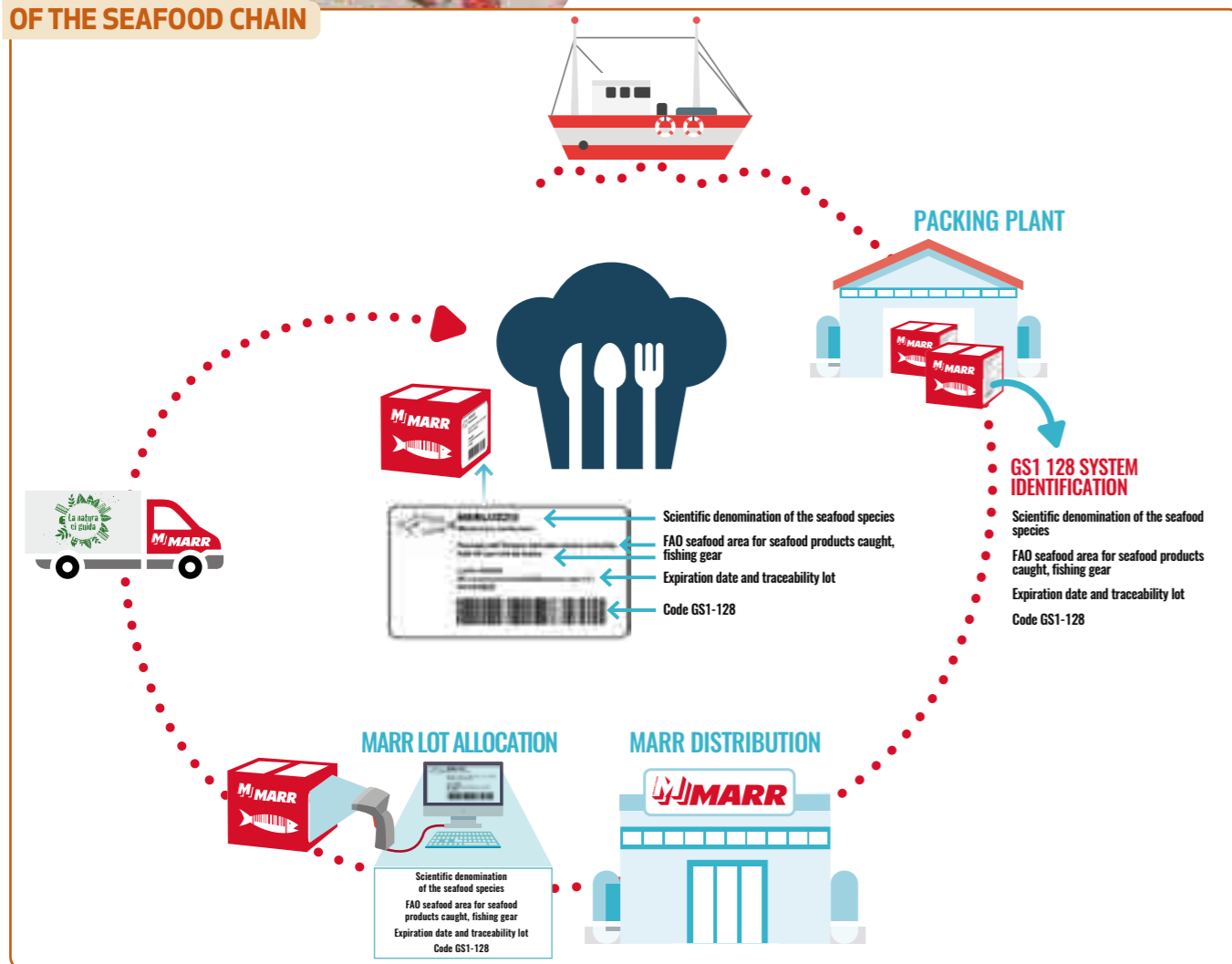
consumer, through the registration and identification of all the information useful to guarantee its traceability along the supply chain.

The tracked information depends on the type of product. For example, for seafood products, in compliance with internal procedures and the specification for the sustainable fish supply chain, through the attribution of an internal lot ("Lotto MARR"), it is possible to trace at every stage of the distribution, from purchase to delivery to customers, the following elements:

- Scientific denomination of the seafood species
- FAO seafood area for seafood products caught fishing gear
- Farming country for farmed seafood products
- Name of the water body and related country for freshwater fishery products
- Expiration date and lot traceability
- Code GS1-128



TRACEABILITY SYSTEM OF THE SEAFOOD CHAIN



## Organoleptic and product evaluations of private label products on a triple level

MARR carefully selects the supplier companies by defining the product and quality characteristics of the private label products through the Research and Development Department to ensure products capable of fully satisfying the required parameters in compliance with the standards defined in the purchase specifications. During the supplies, the private label products are subjected to a further regime of controls to ensure compliance with the quality and safety parameters over time.

### 1

**SENSORY, QUALITATIVE AND PRODUCT TESTS IN THE LABORATORY**

Sensory test panels are organized to evaluate the product and quality characteristics of the products. A team of experts specialized in the various product categories, coordinated by the Research and Development and Quality Control Departments, carries out the evaluation through specific comparison tests and sensory analyses.

### 2

**PERFORMANCE/ PRODUCT TESTS IN THE KITCHEN**

Subsequently, through the MARR Academy Team Chef, a further evaluation is carried out to verify the performance of the product in the kitchen: yield, cooking times, methods of use by professional operators, in order to advise the Customer on the various uses and combinations in the kitchen.

### 3

**TESTS AND CHECKS DURING THE SUPPLIES**

to ensure that the quality and safety characteristics of the private label products remain compliant with the purchase specifications, tests and inspections are carried out during the supply both through the marr quality control laboratory and through accredited external laboratories. In addition to product controls, analyses are performed to verify food safety parameters.

# 4.2 MARR CERTIFICATIONS

In line with the policies adopted for the quality, food safety and environmental protection, MARR obtained several certification schemes progressively expanding them over the years.

These are some of the steps taken towards greater awareness of its role and consistently with the intention of having an active role in promoting a sustainable future.

**The certifications can be viewed and downloaded from our webpage:**

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



### MARR CERTIFICATIONS

- 1998** ISO 9001 BUREAU VERITAS Certification **ISO 9001** Quality management system
- 2007** ISO 22005 BUREAU VERITAS Certification **ISO 22005** Traceability system for food processing companies
- 2008** ISO 22000 BUREAU VERITAS Certification **ISO 22000** Food safety management system
- 2012** **CERTIFICATION FOR MARKETING OF ORGANIC PRODUCTS**
- 2013** ISO 14001 BUREAU VERITAS Certification **ISO 14001** Environmental management systems
- 2018** **SUSTAINABLE FISH CHAIN CONTROL SYSTEM**  
**CHAIN CONTROL SYSTEM AND SUSTAINABLE MSC FISHING CERTIFICATION** (chain of custody)
- 2019** **ASC SUSTAINABLE AQUACULTURE CERTIFICATION ) AND SUPPLIER CONTROL SYSTEM FOR ANIMAL WELFARE** (laying hens supply chain)
- 2022** **SUPPLIER CONTROL SYSTEM FOR ANIMAL WELFARE** (broilers national supply chain)
- 2023** FSSC 22000 BUREAU VERITAS Certification **FSSC 2200** for Food Safety Internationally recognized by the Global Food Safety Initiative (GFSI)

## Focus on: FSSC 22000 certification recognised by GFSI

During the course of 2023, MARR obtained the FSSC 22000 certification for food safety recognised by the Global Food Safety Initiative (GFSI). FSSC 22000 is based on the ISO 22000 management standard for food safety, integrated with the sector prerequisites (Pre-Requisite Program - PRP - ISO-TS 22002 - 5 2019) and the additional requirements defined by the GFSI.



The following is a list of the aspects implemented as required by the certification rules:

- "Fraud prevention plan" (Food Fraud) to mitigate the risk of possible fraud;
- "Food Defense Plan" to protect the company from malicious action that may compromise MARR's activities, in addition to the health of Clients and consumers;
- Procedure for the purchase of food products in emergency situations in order to guarantee business continuity;
- Specific training for the internal auditors (a course of 40 hours was provided by a training entity accredited for the reference regulation).

### FOOD DEFENSE TEAM

To implement the Food Defense requirements envisaged by FSSC 22000, a logical approach, systematic and risk-based approach was followed. To this end, the **Food Defense Team** was set up, involving the participation of various corporate departments with pertinent skills and knowledge to implement the mitigation measures aimed at defending the storage sites and food products from possible intentional sabotage. The functions and composition of the team are given in the following diagram.

#### Functions:

- Assesses the vulnerability to potential internal and external threats to the organization
- Identifies the most significant forms of malicious action
- Identifies and documents the prevention and control methods
- Defines the plan for the management of food defense

#### Composition:

- Branch Coordination
- Procurement Office (product and economic aspect skills)
- Legal Office (juridical and legal skills)
- Logistics Management (management of relations with the service companies and haulage companies)
- Human Resources Management (for aspects regarding employees)
- Technical Office (knowledge of the infrastructures)
- Quality Assurance and Control (technical product and safety skills)

### FOOD FRAUD TEAM

In order to protect the Clients with regard to their purchases and prevent the possibility of food fraud on the market, MARR has implemented various "food fraud assessment" activities. To this end, the **Food Fraud Mitigation Team** has been set up, involving the participation of various corporate departments with the skills and knowledge required to obtain relevant, pertinent and sufficient information for mitigating this risk. The functions and composition of the team are given in the following diagram.

#### Functions:

- Assesses vulnerability to food fraud
- Identifies the most significant types of fraud
- Identifies and documents the prevention and control measures
- Defines the fraud prevention plan

#### Composition:

- Quality Assurance and Control (product, technical and production process skills)
- Procurement Office (product and economic aspect skills)
- Legal Office (juridical and legal skills)
- Commercial departments (Public Entities and Tenders, Management Client Office, Branch Managers) (contractual aspects, application of the "contract review" procedure)
- Marketing Office (commercial communications)

## 4.3 PRODUCT LABELLING AND CUSTOMER INFORMATION

Information on the characteristics of the products is provided by the operators by labelling, packaging, the technical sheets and material for communication prepared by the Marketing department after approval by the competent technical departments and published on the online Catalogue. The technical sheets, which contain the main information on the products, are verified prior to publication.

All advertising and promotional communications prepared by the commercial department are verified by the Quality Assurance and Control Office before being published if they contain information on the product characteristics.

The labels for products marketed under supplier brands are sample checked when the foods are received, on the basis of a specific procedure in the Quality System.

The Group does not believe the reporting of the number of these checks to be significant.

For products imported from other countries and MARR's private label products, the contents of the label and eventual claims (health and nutritional) are approved by the Quality Assurance and Control Office.

The procedures described above are implemented in the event of discrepancies.

During the year in question, there were no non-compliances in terms of information, labelling and marketing communications for the private label products referred to in article 8 of EU Regulation no. 1169/2011.

## 4.4 SPREADING OF HEALTHY AND BALANCED LIFESTYLES

The concept of health is no longer to be intended as the mere absence of diseases, but it has to be conceived in a more comprehensive way. This includes psychological, physical and social wellbeing of people inside a community,

as defined by the World Health Organization (WHO) in 1948. A correct and healthy nutrition is an essential element to achieve the condition of health and wellbeing.

### TRAINING PATHS ON "HEALTH AND NUTRITION"



2023

MARR, with the goal of promoting healthy lifestyles characterized by a correct nutrition, has defined training programs addressed to its employees, collaborators, clients as well as for some particularly sensitive categories like kids and teenagers, also through the selection of products with specific requirements.

#### Training path: HEALTH AND NUTRITION FOR MARR'S COLLABORATORS

MARR has provided a training path in the field of Health and Nutrition aimed at its collaborators, to be realized by 2024. It will be realized through collaborators' meetings with teachers specialized in the field of nutrition and with specialists' physicians. The training path will also be available to the entire organization via the e-learning platform of the company, named MARR Academy.

#### Training path: HEALTH AND NUTRITION FOR MARR'S KIDS AND TEENAGERS

In the field of food supply to the collectivity and public administrations, MARR has provided free training paths to divulge to kids and teenagers via their teachers, as well as the drafting of playful educational material to facilitate the content learning. In addition to that, specific educational programs are provided by MARR to catering institute students with teachers specialized in the field of nutrition. The training path will be developed over the two-year period 2024-2025.

#### Training path: HEALTH AND NUTRITION FOR THE FOODSERVICE PROFESSIONAL OPERATORS

MARR has provided, by 2025, the creation of a specific section on its on-line Catalogue dedicated to "Health and Nutrition", enriched by contents and detailed studies related to healthy habits and focus on nutritional properties and peculiarities of the products that MARR commercializes. Furthermore, in the on-line Catalogue is provided the definition of a selected list of products with determined requirements in terms of Health and Nutrition.



# 4.5 CUSTOMER SATISFACTION AND LOYALTY

MARR has always taken customer needs as the reference value for its strategy, the satisfaction of which is based and oriented on its own operating and business activities.

This value is confirmed in the willingness to support and assist customers in their own business activities, recalled in the claim "Where there is Catering", through:

- A capillary territorial presence thanks to the network of more than 40 distribution units (Branches and Platforms);
- The presence on various markets of supplies aimed at selecting, with the guarantee of traceability and customer safety, of a specialised and complete range of products, including a wide-ranging selection of private label products with high quality standards, aimed at responding to the requirements of single categories of Customers;
- A professional and skilful sales network, also thanks to continuous training, which is capable of providing an important consultancy service;

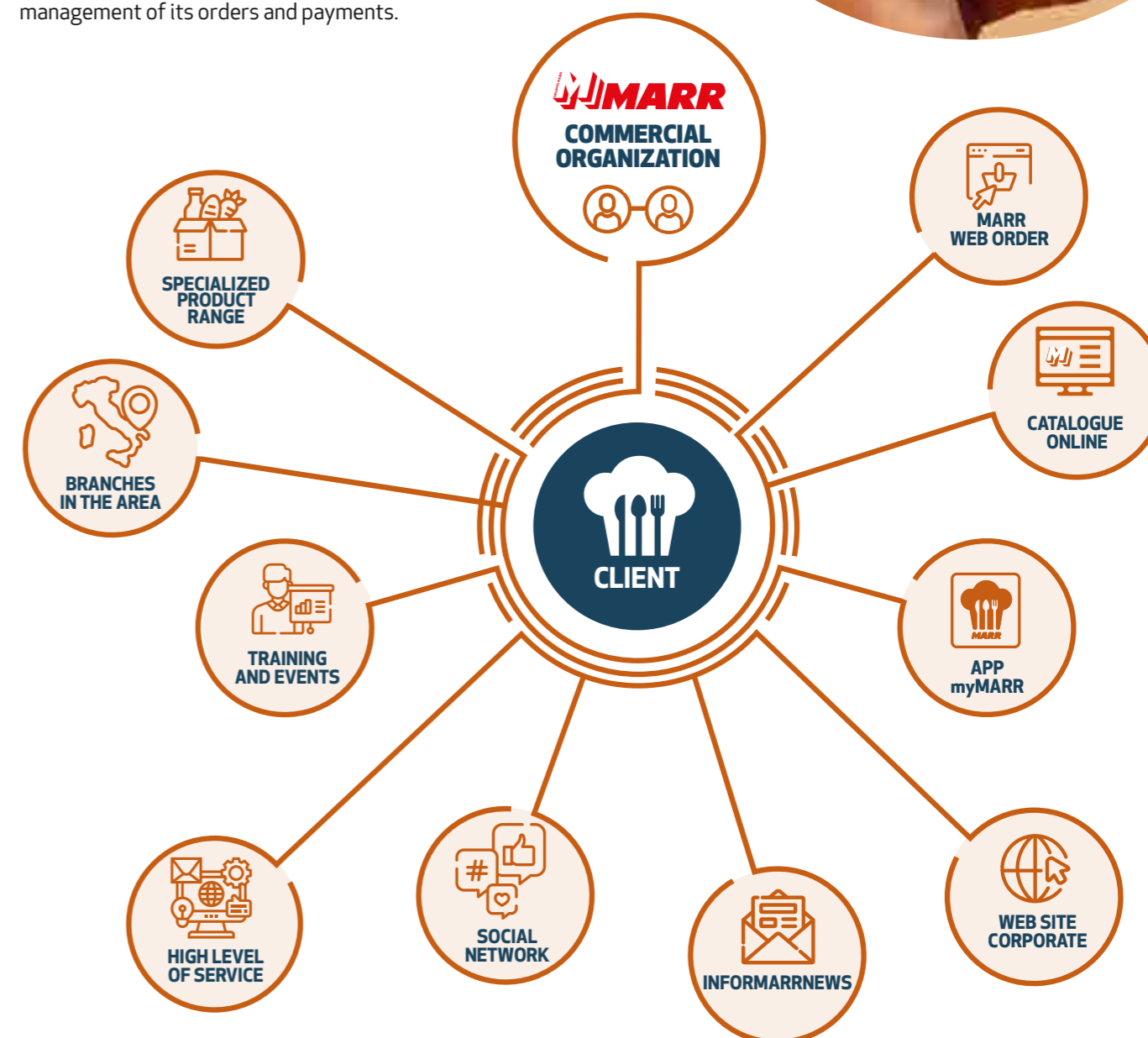
→ The organisation of events and meetings nationwide to increase awareness of its products.

The improvement of Customer relations and the adjustment of the MARR offer to their specific requirements also involves specific profiling, segmentation and **CRM** (Customer Relationship Management) activities. The Company has set itself the goal of continuously surveying needs in terms of customer satisfaction through the implementation of a digital system of monitoring and collecting data and information useful in corroborating closeness and interaction with Customers.



## Phygital MARR: an increasingly complete approach

Customer care, also in relation to their changing needs, has led MARR to develop over time, and continuously with its reference values, a *phygital* approach, bringing the "physical" and "digital" approaches closer together, optimising the reciprocal interaction between Customer and Company through the proper and balanced combination of the skills and tools made available. This integrated approach relations the various touchpoints (physical and digital) between MARR and the Customer, supporting the traditional activities with equally important digital methods which enable, for example, the streamlining of administrative and reordering activities, thus enabling on one hand the marketing consultant to illustrate in detail the range of the offer and the new goods available and on the other the Customer to always be informed regarding the range of goods available, the offers, the initiatives undertaken by the Company and to facilitate the management of its orders and payments.







## Commercial initiatives

During 2023, MARR has developed and presented several commercial projects, born on different bases, some on specific market segments, others dedicated to certain moments of consumption. The new proposals, attentive to the sustainability issues, have been made with a view to widening and specializing more the range offered on the basis of new sector product trends and market research, and to enhance the range of products with a high service content, able to combine speed, practicality of preparation, quality, efficient management of stocks and the certainty of food-cost.

Each new reference has been tested in MARR Academy by a chosen panel of testers including the relevant Purchasing area, the Team Chef and Research and Development, Marketing and Insurance and Quality control departments. In addition, for each project a dedicated training course on MARR Academy Online has been published.



### THE 2023 PROJECTS:

- Breakfast
- Pizzeria
- Ethnic-Kitchen of the World

## Digital tools to support Clients

MARR's digital tools are constantly evolving to offer Customers and its business organization an increasingly efficient and easily accessible range of services. MARR has developed several tools over time, whose functionalities are constantly being updated, to be ever closer and more in touch with Clients.

### MARR CATALOGUE AND myMARR APP

The **MARR catalogue** provides support and in-depth analysis both for the Customer and for the sales technician, providing a single database of information on MARR products. The products can be searched through numerous filters: categories, commodities, certifications, commercial lines and brands. Within the product sheets are available the technical data sheets, the supplier's sustainability practices, media content such as recipes and videos. Furthermore, customized lists of products can be created and shared (wish lists).

The **myMARR app** and the MARR Catalogue represent the reference point for communicating between the Customer and its Sales Technician and to access MARR services.

From the myMARR app and the MARR Catalogue is possible to:



#### Main characteristics:

- Consult the **MARR Catalogue**
- Stay updated on foodservice market **news**
- Send **Orders** to the referent Sales Technician
- Consult the **Delivery** status
- Consult its own **Financial Situation** and make digital payments
- Create and customize the **Secondary Utilities** to satisfy the different Clients needs
- **Contact** in a few clicks the referent Sales Technician and Branch



### NEW FUNCTIONALITIES

- **New online payment gateway:** the adherence to a primary payment gateway allows to make credit card payments or irrevocable bank transfers with the many banks that are part of such circuit.

### Browse by type

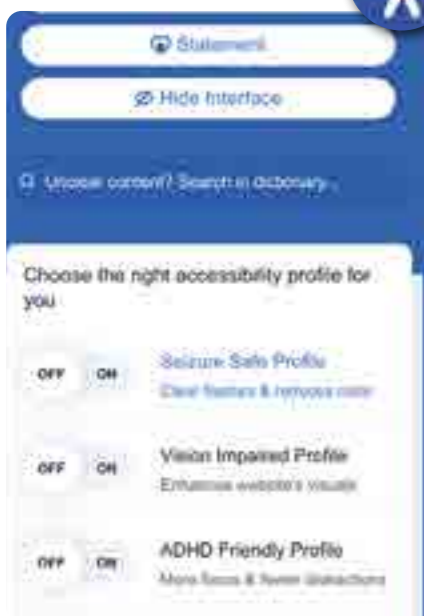


**CATALOGOMARR**  
<https://catalogo.marr.it/catalogo>

## Corporate website

The new MARR website (<https://www.marr.it/en/home>) in addition to a new, more current graphic design, also fulfils the accessibility requirements set by the Agid Guidelines (Agency for the Italia Digitale), as established by Legislative Decree 27 May 2022, no. 82.


<https://www.marr.it/home>




The site presents a courtesy widget (accessibility logo on a blue background) with the pre-selections of accessibility profiles: epilepsy, visually impaired, cognitive disability, attention deficit hyperactivity disorder (ADHD).



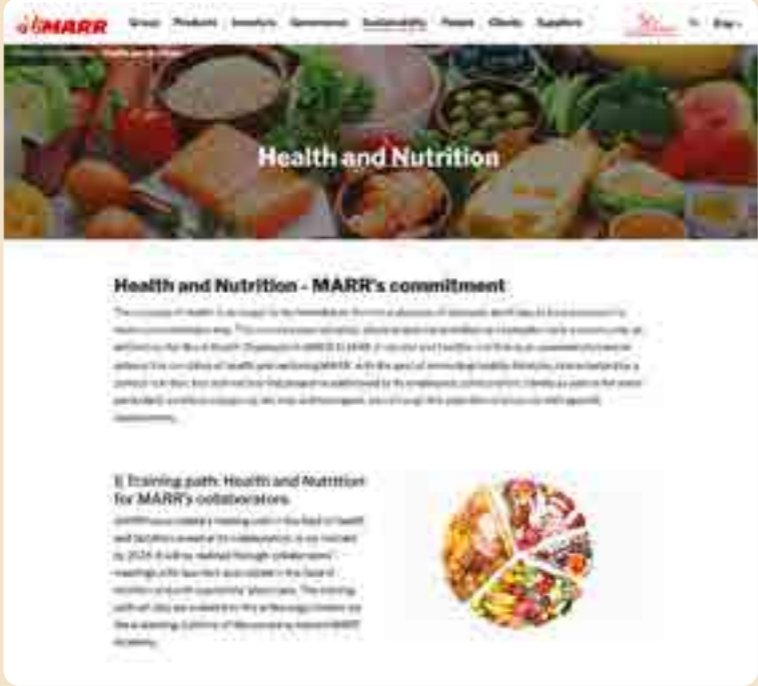
The site also has a Sustainability section integrated with the pages relating to the Environment, People and Governance (ESG) and enriched with the page relating to Responsible Procurement and that of Environmental Protection and related subpages (Packaging; Environmental label; Logistics and vehicles; Products Seafood with glazing).



**2023**



**WEBSITE COMMUNICATION**  
In the 2023 the website has been enriched with the Health and Nutrition page.



## InforMARRnews

InforMARRnews is the periodical digital newsletter that MARR sends to its customers to keep them updated on the new products, reference laws and regulations and other relevant topics. The newsletter is responsive and useable on any device, and has reached more than **55 thousand contacts** from Customers, creating a virtuous interface between customer and marketing consultant.

**INFORMARRNEWS**



## Social

MARR has grasped the opportunity of using social networks as a means of communication to enhance knowledge and the valorisation of the products in its range and to make its approach even more direct and closer to both customers and employees and collaborators, through news, images, videos and articles.

MARR's Instagram account has more than 5,000 followers(\*) and is aimed mainly at customers and suppliers, with specific information on new products, especially private label ones, offered by MARR.

MARR's LinkedIn profile has more than 14,000 followers(\*), including more than 1000 collaborators, making this channel a reference point for continuous updates on MARR activities and people.

 **more than 5,000** follower

 **more than 14,000** follower

\*updated as of 31.12.23

## Customer Satisfaction Survey



In consistency with previous years, in 2023 MARR conducted an analysis and verification of customer satisfaction by selecting a sample of customers on the basis of specific qualitative and quantitative criteria.

Sent in the form of a digital survey, the questionnaire asked to express opinion on various important aspects in the relationship between MARR and its Clients, mainly on product and service quality, but also on sustainability issues, for which we indicate below the ranking drawn up on the basis of the importance attributed by the interviewed Clients:

- Product offer linked to the territory (Made in Italy, Regional traditional food products, PDO, PGI, etc.).
- Product offer careful to ethical and environmental sustainability (e.g., eggs from non-caged hens, RSPO-certified palm oil, etc.)
- Use of transportation means with reduced environmental impact
- Use of recycled and recyclable packaging and packaging materials



## People in MARR

5

# 5.1 THE HUMAN RESOURCE MANAGEMENT POLICY

MARR is strongly convinced of the importance of human resources for the Company's development: collaborators adequately trained, strongly motivated and involved in the Company's "spirit" are a necessary condition for reaching the Company's objectives.

The management of human resources focuses on professional growth, guided only by the criterion of merit,

aimed at developing both the professional attitude and ambition of each collaborator. Decisions on the assignment of duties, roles or promotion are taken solely on the basis of the professional profile and the effective skills of each single employee and his/her capacity to contribute to attaining the Company and individual objectives.



### PRINCIPLES OF VALORIZATION OF EMPLOYEES AND COLLABORATORS

Since October 2019, MARR has had a Human Resource Management Policy, in which it pursues the objective of valorising its Employees and Collaborators on the basis of the following principles:

- **Impartiality**
- **Absence of discrimination**
- **Merit** (principle of equity)

The Company promotes wise management of its personnel aimed at preventing any discrimination whatsoever on the basis of the gender, race, religion, civil status, sexual orientation, age, disability or political convictions of its collaborators.

The foundation on which MARR has constructed this Policy is the respect of human rights, contained in the Code of

Ethics and included in the Organizational Model among the crimes contemplated therein (for example forced labour or racism and xenophobia).

There were no discriminatory incidents reported within the MARR Group.



# 5.2 SKILLS AND WELLBEING

## Recruitment and selection

**13 new graduates** (people with no work experience except for that gained during the course of their studies) were hired in 2023, of which 4 men and 9 women, from the University of Bologna (Bologna, Rimini, Forlì and Cesena campuses), of Pescara, Catanzaro, Siena, Milan, Padua, Urbino and Rome.

Furthermore, six extracurricular internships were undertaken with three students from the University of Bologna, two from the University of San Marino-Parma, a student from the Politecnico of Milan and a graduate from the University of Bologna.

**THE QUALITIES THAT MARR LOOKS FOR DURING RECRUITMENT ARE:**

- Competence
- Dynamism - Motivation
- Passion
- Commitment
- Teamwork

**PERSONNEL SELECTION CHANNELS**

- **Work with Us** section of the website for spontaneous candidatures
- **Internships** and **stage** in collaboration with Universities, which advise of any candidates for internships within the Company, both undergraduates and new graduates, also with a view to the future employment
- Participation in events such as the **Career Day** of the University of Bologna to come into contact with undergraduates and new graduates
- Professional Social Networks
- Employment agency

**RESPECT OF PRINCIPLES AND RULES**

- When signing their employment contracts, new hires undertake to respect the principles and rules of conduct envisaged by MARR in the following documents:
- The Code of Ethics
  - The Procedure for the management of insider and confidential information
  - The Anti-Corruption Policy
  - The Regulation for the management of relations with channels of information

## Training of personnel and collaborators

Training, which for MARR means a continuous and constant pathway, is one of our fundamental values. The Company ensures that its Employees and Collaborators have access to adequate training and professional growth programmes, as shown in the following summary table:



### MORE THAN 15,000 hours training in 2023

(the figure takes into account both in person and online training)

SUBJECTS	
<b>TRAINING ON SAFETY AT THE WORKPLACE</b>	<ul style="list-style-type: none"> <li>→ General training on safety in the workplace for all employees and managers in compliance with art. 37, para. 2 of Legislative Decree 81/08 and the criteria of the State Regions Agreement of 21/12/11</li> <li>→ Safety for users of load-raising elevators</li> <li>→ Firefighting/prevention</li> <li>→ Management of emergencies and first aid</li> <li>→ Training on the use of vertical aerial platforms</li> <li>→ Suitability and registration in the appropriate register for operators involved in the maintenance and management of refrigeration and conditioning systems</li> <li>→ Training for the use of Semiautomatic Defibrillators</li> <li>→ Training for workers' Safety representatives</li> </ul>
<b>TRAINING ON FOOD SAFETY</b>	<ul style="list-style-type: none"> <li>→ Training on the HACCP self-checking system pursuant to EC Regulations 852/2004 and 853/2004</li> <li>→ Training of food experts and those responsible for handling food products in compliance with that envisaged by the regional laws in force</li> <li>→ Training on the procedures of the Quality System in compliance with ISO 9001 standards</li> <li>→ Training in the framework of Reg 382/2021 on the Culture of Food Safety</li> <li>→ Training on the proper application of the cleaning and sanitizing procedures</li> <li>→ Training on the Quality System software</li> <li>→ Training on the self-checking HACCP of deliverers</li> <li>→ Training on the FSSC22000 v5.1</li> </ul>
<b>PROFESSIONAL, COMMERCIAL AND ADMINISTRATIVE TRAINING</b>	<ul style="list-style-type: none"> <li>→ Specific training meetings for Managers, Sales Management and Commercial Managers, Operating Managers, Local Specialists and Local Credit Managers</li> <li>→ Specific training courses for the new Technical Managers</li> <li>→ E-learning courses on the online MARR Academy platform</li> <li>→ Specific courses for the use of management systems/platforms/software</li> <li>→ Training path for the Branch Manager role composed by 11 in-depth training modules aiming at improving managerial as well as organizational and technical skills</li> <li>→ Performance management training path</li> </ul>

### CAREER DAY UNIBO



Consistently with the previous year, in 2023 MARR participated in the Career Day organized by Alma Mater Studiorum - University of Bologna, with the aim of maintaining a constant connection and openness to the world of university education and offering concrete opportunities for professional placement to young resources. Employees who are properly trained, valued, motivated and involved in the company spirit represent the prerequisite for the achievement of MARR's goals.



The following tables show the figures regarding the overall hours of training and the average hours of training per person.

TOTAL TRAINING HOURS									
at 31.12	2023			2022			2021		
Breakdown by gender and category	Women	Men	Total	Women	Men	Total	Women	Men	Total
Managers	16	125	141	16	156	172	0	6	6
Middle managers	95	971	1,066	83	636	719	48	365	413
White collars	2,019	5,084	7,103	1,301	3,539	4,840	844	2,437	3,281
Blue collars	129	1,616	1,745	162	1,942	2,104	90	1,695	1,785
<b>Total</b>	<b>2,260</b>	<b>7,795</b>	<b>10,055</b>	<b>1,562</b>	<b>6,273</b>	<b>7,835</b>	<b>982</b>	<b>4,503</b>	<b>5,485</b>

AVERAGE HOURS OF TRAINING									
at 31.12	2023			2022			2021		
Breakdown by gender and category	Women	Men	Total	Women	Men	Total	Women	Men	Total
Managers	16.0	15.6	15.7	16	22.3	21.5	0.0	0.9	0.8
Middle managers	23.8	28.6	28.1	16.5	15.9	16	9.6	9.6	9.6
White collars	7.4	11.1	9.7	5.1	9.1	7.5	3.7	6.7	5.5
Blue collars	8.1	7.6	7.6	8.1	8.1	8.1	2.9	7.1	6.6
<b>Total</b>	<b>7.6</b>	<b>10.9</b>	<b>9.9</b>	<b>5.5</b>	<b>9.3</b>	<b>8.2</b>	<b>3.7</b>	<b>6.9</b>	<b>6.0</b>

The training hours in 2022 and 2023 appear to be up from the year 2021 due to more courses being activated both in-person and through e-learning modes.

Furthermore, to the previous ones, the more than 4,200 hours of commercial training provided to Collaborators and the more than 1,200 hours of e-learning on the MARR Academy online platform must be added.



## MARR Academy

Consistently with previous years, during the 2023 MARR significantly invested in personnel training through the MARR Academy, a "company laboratory" born to support the professional development of the Group's employees and collaborators, increasing their technical and transversal skills both through traditional face-to-face training sessions and online.

The main training focuses implemented involved various figures of the Commercial Organization in a targeted manner, embracing numerous thematic areas.

In particular, training sessions dedicated to Sales Management were held, with the aim of deepening their role, activities and skills and transferring the correct approach to managing the area and using the work plan. Furthermore, during the training sessions the focus went on time management, on feedback as a tool to manage a team and on the effective planning and management of meetings.

Two training courses aimed at Sales Technicians and newly hired Sales Specialists were, likewise, activated, structured to describe the role and skills of the two profiles in MARR's Sales Organization and to illustrate and argue the management of the activities of competence, the ways of organizing work and the tools available.

It is, in addition, continued the training course, born in 2022 aimed at Fresh Fish Local Specialists to support the Sales Organization for the commercial management of a commodity with a high level of loyalty. During the activity, the approach to commercial activity was deepened and the development lines for Fresh Seafood were shared.

In addition, in the first four months of 2023, an itinerant product training activity was implemented in the territory, addressed to the Sales Network and focused on the Frozen Seafood sector, with the aim of presenting and arguing the MARR range, in the different proposal/positioning ranges, with priority reference to branded products and, more generally, to the most commercially relevant product families.

Product training in the classroom was flanked by more experiential educational moments, both in physical and virtual modes, in which the MARR Academy's Team Chef presented the recent innovations, explaining their characteristics, origins, traceability, yields, cooking and methods of use. Of particular interest, among others, were the guided tastings dedicated to the new Breakfast and Portioned Beef lines and the Premium Beef range, as well as the training video-calls on the products characterizing the new MARR "Kitchens of the World" Ethnic Catalogue.

Branch Operations Managers and Local Credit Managers also participated in specific training activities to address and explore topics of interest: from inventory management to logistics outsourcing, in the former case; from the 2024 budget guidelines for credit management to MARR's new credit procedure, in the latter.



### THE MARR ACADEMY PLATFORM AT A GLANCE FROM 2017 TO 2023

- Over 180 courses activated
- Over 1,500 registered users
- Over 71,000 hours of training used

### THE MARR ACADEMY PLATFORM IN 2023

- 12 new courses activated
- 191 new subscribers
- 1,275 hours of e-learning used

Furthermore, during the year took place the MARR Academy grand opening, expanded and enriched from the pre-existing ones on the third floor of the Santarcangelo di Romagna headquarters.

## Professional growth

Although being aware that hiring new human resources with previous professional experience in other companies is necessary in order to further enrich the organization and contribute ideas and innovation, MARR believes that it is very important to offer to the resources already working in the Company the possibility of expressing their full potential and orienting their professional development towards increasing personal satisfaction and motivation on one hand and the contribution that they make to the Company on the other.

This is also why in 2019 the programme “Let’s take care of our future” was started as a real opportunity to enhance the value of Employees and Collaborators, with the purpose of:

- Reinforcing motivation and the sense of belonging
- Identifying the resources with potential and a background (educational and professional) consistent with that needed to undertake increasing responsibilities, also with the support of specific development programmes

The company has currently activated an even more articulated and structured project of Talent Management compared to “Let’s take care of our future”, having similar but also wider purposes.

### START OF THE PERFORMANCE MANAGEMENT PROGRAM

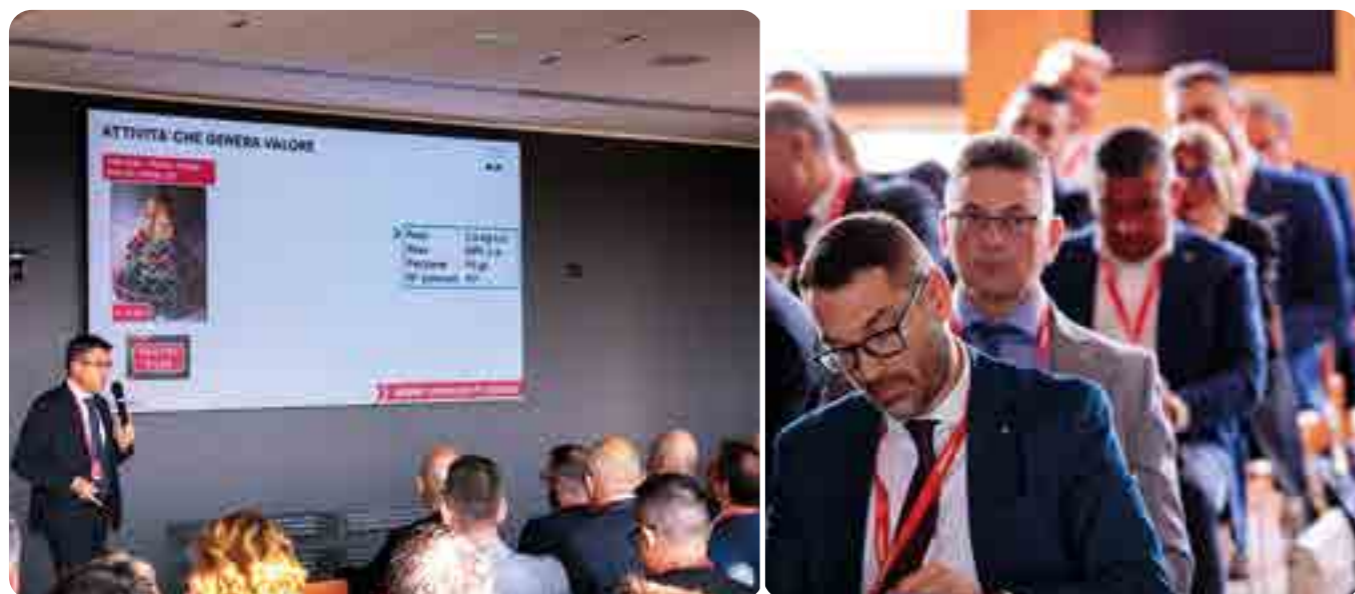


MARR has implemented a performance management system involving the middle management with the goal of efficiently measure competences as well as motivation and prepare individual development plans in order to further improve performance. In parallel, the middle management has been subdivided into heterogeneous working groups to draw and redesign business processes.

### START OF THE TRAINING PROGRAM AIMED TO THE NEW BRANCH MANAGERS



A specific training program addressed to the BM role (Branch Manager) with the goal of sharing the organization functioning and to develop technical as well as managerial skills through the experimentation of a practical business project management.



## Internal communication

The involvement of people as regards the company objectives and all that concerning the Company is pursued through internal communications as well, which are sent to all of the department and branch heads so that they can share them with their collaborators, also by displaying them on the company message boards in all of the MARR facilities.

Periodical meetings are also held with the aim of encouraging participation, developing a greater sense of belonging and increasing motivation and sharing, including, for example, the following:

- **Meetings with the commercial management team (Commercial Meeting):** involve the Branch managers, the sales management team and come of the Departmental Managers.
- **“MARR Vision 5.0” meetings:** are intended to encourage involvement, comparison, guidance and managerial growth and involve the Branch managers and competent departments.
- **Commercial convention:** involves all of the members of the commercial workforce and some of the Departmental Managers. The last one took place in March 2024.
- **Specific thematic meetings** involving all of the Resources involved from time to time on the basis of the scope of the meeting.

### InforMARR

MARR edits and disseminates a digital house organ (InforMARR) available to all Employees and Collaborators as an opportunity to engage with company goals, initiatives, activities, projects, and results. Since 2023, new columns have been added to stimulate knowledge among colleagues and strengthen cohesion, such as specific focuses on tourist places to visit or typical regional recipes proposed by employees of the various business units, impressions and expectations of newly hired employees, as well as a dedicated column to new mothers and new fathers.



## Company welfare

MARR has implemented that envisaged by the applicable collective agreement regarding company welfare.

### PARENTAL LEAVE

The table shows the trend in leave, including the compulsory anticipated period of maternity and parental leave.

	MATERNITY/PARENTAL LEAVE								
	2023			2022			2021		
Return to work rate	Women	Men	Total	Women	Men	Total	Women	Men	Total
Number of employees who have taken avail of the leave	12	0	12	3	0	3	6	0	6
Number of employees who have returned to work after taking avail of the leave	3	0	3	3	0	3	2	0	2
Number of employees in service in MARR 12 months after having taken avail of the leave	3	0	3	2	0	2	2	0	2
Return rate after maternity/parental leave	<b>25%</b>	N.D.	<b>25%</b>	50%	N.D.	50%	100%	N.D.	100%

During 2023, twelve women took advantage of the right to maternity leave and all of them have returned to work and 3 are the women who had taken advantage of the right to leave in the previous year. In general, in the face of requests for remodulation of working hours by employees in the "post-maternity" period, the organizational solutions are carefully checked in order to be accepted.

The Company in the last three years received thirteen part-time requests from employees, either men or women, and it has been able to create the organizational working conditions to accept these requests in the 85% of the instances.



## Benefit

MARR gives its employees the possibility to have flexible working hours and purchasing at a discounted price its products for personal and family use. Furthermore, subscription to the complementary health assistance (Fondo Est) is reserved to employees with a permanent contract.



## Trade Union relations

MARR guarantees that all of its workers have the right to elect their own representatives in the methods provided by the laws in force and the National Collective Labour Agreement (CCNL), ensuring that these representatives are not subject to any form of discrimination and can freely communicate with the workers in the workplace.

MARR has periodic meetings with the Trade Unions every year to share relevant information concerning the Company's business activities.

The Trade Unions are given the possibility of displaying their communications in the spaces allocated for the purpose. For its activities with Trade Unions, MARR also makes available meeting rooms and gives permission for the workers and their representatives to attend, who are free to carry out their duties according to the methods provided in the CCNL.

MARR has relations with the local Trade Unions to share their focus on topics related to safety in the workplace.

The meeting on safety is organised on an annual basis, and is attended by the competent physician, the Prevention and Protection Service Manager and the Workers' safety representatives, in addition to the Company representatives.

MARR is also involved with the Trade Unions in the province of Rimini in the event of outsourcing departments or services, informing the workers involved and their representatives with 30 days' notice.

In the last three years, no territorial supplementary contracts have been stipulated.

## Turnover

INCOMING PERSONNEL												
Breakdown by gender and age	2023				2022				2021			
	Women	Men	Total	% Recruited by age range	Women	Men	Total	% Recruited by age range	Women	Men	Total	% Recruited by age range
<= 29 years	29	47	76	36%	33	46	79	34%	11	39	50	31%
30 - 50 years	31	80	111	52%	40	86	126	54%	35	57	92	57%
>= 51 years	10	16	26	12%	13	16	29	12%	8	11	19	12%
<b>Total</b>	<b>70</b>	<b>143</b>	<b>213</b>		<b>86</b>	<b>148</b>	<b>234</b>		<b>54</b>	<b>107</b>	<b>161</b>	
<b>% Hired by gender</b>	<b>33%</b>	<b>67%</b>			37%	63%			34%	66%		

OUTGOING PERSONNEL												
Breakdown by gender and age	2023				2022				2021			
	Women	Men	Total	% Recruited by age range	Women	Men	Total	% Recruited by age range	Women	Men	Total	% Recruited by age range
<= 29 years	14	21	35	20%	16	35	51	22%	1	19	20	15%
30 - 50 years	24	67	91	51%	31	71	102	44%	26	44	70	51%
>= 51 anni	21	30	51	29%	26	51	77	33%	15	32	47	34%
<b>Total</b>	<b>59</b>	<b>118</b>	<b>177</b>		<b>73</b>	<b>157</b>	<b>230</b>		<b>42</b>	<b>95</b>	<b>137</b>	
<b>% Ceased by gender</b>	<b>33%</b>	<b>67%</b>			32%	68%			31%	69%		
<b>Reason for leaving:</b>												
Resignation	31	67	98		29	87	116		15	53	68	
Termination	0	6	6		19	18	37		3	2	5	
Other	28	45	73		25	52	77		24	40	64	

INCOMING PERSONNEL EXTRA TURNOVER			
	Women	Men	Total
<b>Total 2023</b>	31	37	<b>68</b>
of which			
Seasonal	20	34	54
Replacement of absent employee	11	3	14
Intercompany transfers	0	0	0
Recruitments after resignation from another group company or fixed-term termination	0	0	0

OUTGOING PERSONNEL EXTRA TURNOVER			
	Women	Men	Total
<b>Total 2023</b>	19	32	<b>51</b>
of which			
Seasonal	18	31	49
Replacement of absent employee	1	1	2
Intercompany transfers	0	0	0
Recruitments after resignation from another group company or fixed-term termination	0	0	0

It should be noted that the following cases are included in the number of incoming and outgoing employees which were not counted in order to determine the turnover rate.

TURNOVER									
%	2023			2022			2021		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Turnover rate	14.0	12.0	<b>12.0</b>	17.7	18.0	17.9	15.7	14.6	14.9

Compared to previous fiscal year an improvement in the turnover rate is detected.

## 5.3 PROTECTION OF DIVERSITY AND EQUAL OPPORTUNITIES

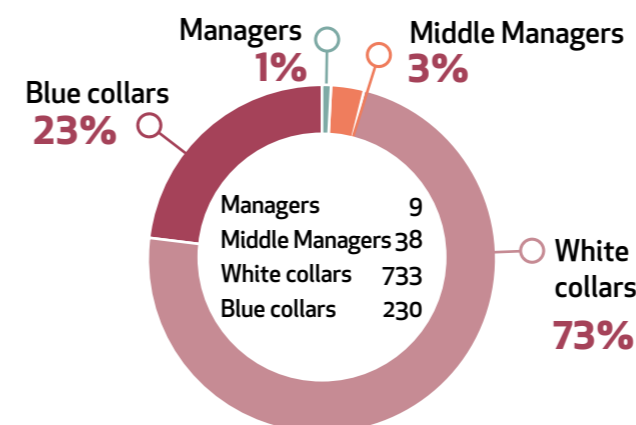
Starting with the recruitment and selection process, and also throughout its employment relations with its collaborators, personnel management is conducted in a manner that ensures **gender equality** and is based on **equal opportunities**.

### 30 BIRTH COUNTRIES OF EMPLOYEES AND COLLABORATORS



### OUR PEOPLE 2023

#### PERSONNEL BREAKDOWN BY EMPLOYEE CATEGORY:



#### FEMALE PRESENCE IN THE STAFF

**29%**  
295 Women 715 Men



**TOT 1,010 EMPLOYEES**



**PERSONNEL UNDER THE AGE OF 50 YEARS 63%**



## Composition of the governing bodies

It is represented below the composition of the parent company MARR S.p.A. Board of Directors.

COMPOSITION OF THE GOVERNING BODIES													
Breakdown by gender and age	2023				2022				2021				
	Women	Men	Total	% BOD by age range	Women	Men	Total	% BOD by age range	Women	Men	Total	% BOD by age range	
<= 29 years	0	0	0	0%	0	0	0	0%	0	0	0	0%	
30 - 50 years	0	0	0	0%	0	0	0	0%	0	0	0	0%	
>= 51 years	3	4	7	100%	3	4	7	100%	3	4	7	100%	
Total members of the governing bodies	3	4	7		3	4			3	4			
<b>% BOD by gender</b>	<b>43%</b>	<b>57%</b>			43%	57%			43%	57%			

In addition to the above Board of Directors, which is that of the parent company MARR S.p.A., it must be noted that the subsidiaries have the following governing bodies respectively:

- 

→ **New Catering S.r.l.**  
Sole Director  
Mr. Francesco Ospitali
- 

→ **Antonio Verrini S.r.l.**  
Board of Directors composed of 3 members:  
Chairman  
Mr. Francesco Ospitali  
Chief Executive Officer  
Mr. Manuel Verrini  
Director  
Mr. Pierpaolo Rossi
- 

→ **Frigor Carni S.r.l.**  
Board of Directors composed of 3 members:  
Chairman  
Mr. Francesco Ospitali  
Chief Executive Officer  
Mr. Domenico Viscomi  
Director  
Mr. Pierpaolo Rossi
- 

→ **Cremonagel S.r.l.**  
Sole Director  
Mr. Francesco Ospitali



In 2015, the Marisa Bellisario Foundation awarded MARR the

### “Mela Rosa”

award for having encouraged

**FEMALE TALENT IN TOP MANAGEMENT POSITIONS**



## BREAKDOWN BY GENDER, AGE AND EMPLOYEE CATEGORY (QUALIFICATION)

MANAGERS	2023				2022				2021			
	Women	Men	Total	% by age range	Women	Men	Total	% by age range	Women	Men	Total	% by age range
<= 29 years	0	0	0	0%	0	0	0	0%	0	0	0	0%
30 - 50 years	0	2	2	22%	0	2	2	25%	0	2	2	25%
>= 51 years	1	6	7	78%	1	5	6	75%	1	5	6	75%
Total Managers	1	8	9		1	7	8		1	7	8	
<b>% Managers by gender</b>	<b>11%</b>	<b>89%</b>			12%	88%			12%	88%		

MIDDLE MANAGERS	2023				2022				2021			
	Women	Men	Total	% by age range	Women	Men	Total	% by age range	Women	Men	Total	% by age range
<= 29 years	0	0	0	0%	0	0	0	0%	0	0	0	0%
30 - 50 years	1	11	12	32%	1	10	11	24%	1	9	10	23%
>= 51 years	3	23	26	68%	4	30	34	76%	4	29	33	77%
Total Middle managers	4	34	38		5	40	45		5	38	43	
<b>% Middle managers by gender</b>	<b>11%</b>	<b>89%</b>			11%	89%			12%	88%		

WHITE COLLARS	2023				2022				2021			
	Women	Men	Total	% by age range	Women	Men	Total	% by age range	Women	Men	Total	% by age range
<= 29 years	39	59	98	13%	29	42	71	11%	15	36	51	9%
30 - 50 years	150	252	402	55%	134	219	353	55%	121	208	329	55%
>= 51 years	85	148	233	32%	94	126	220	34%	94	122	216	36%
Total White collars	274	459	733		257	387	644		230	366	596	
<b>% White collars by gender</b>	<b>37%</b>	<b>63%</b>			40%	60%			39%	61%		

BLUE COLLARS	2023				2022				2021			
	Women	Men	Total	% by age range	Women	Men	Total	% by age range	Women	Men	Total	% by age range
<= 29 years	2	17	19	8%	0	13	13	5%	0	19	19	7%
30 - 50 years	9	96	105	46%	14	97	111	43%	15	85	100	37%
>= 51 years	5	101	106	46%	6	130	136	52%	16	135	151	56%
Total Blue collars	16	214	230		20	240	260		31	239	270	
<b>% Blue collars by gender</b>	<b>7%</b>	<b>93%</b>			8%	92%			11%	89%		

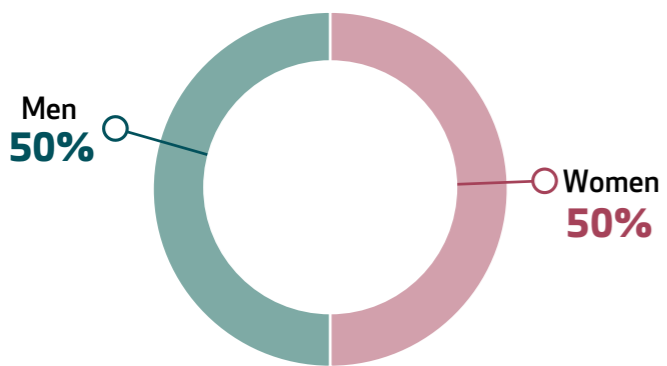
  

TOTAL	2023				2022				2021			
	Women	Men	Total	% by age range	Women	Men	Total	% by age range	Women	Men	Total	% by age range
<= 29 years	41	76	117	12%	29	55	84	9%	15	55	70	8%
30 - 50 years	160	361	521	52%	149	328	477	50%	137	304	441	48%
>= 51 years	94	278	372	37%	105	291	396	41%	115	291	406	44%
Total employees	295	715	<b>1,010</b>		283	674	957		267	650	917	
<b>% Total by gender</b>	<b>29%</b>	<b>71%</b>			30%	70%			29%	71%		

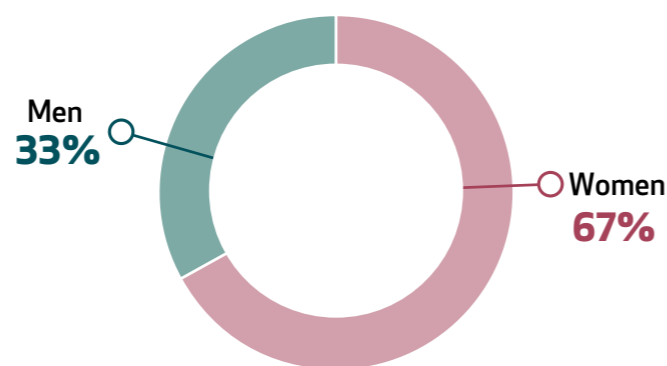
The percentage of the less represented gender is about 29% and it has remained stable in recent years.

It should be noted that, in roles not strictly connected to the logistical and operational activities of the distribution centres, the composition of the workforce is balanced.

**HEADQUARTERS FUNCTIONS AND OPERATING UNIT OFFICES**

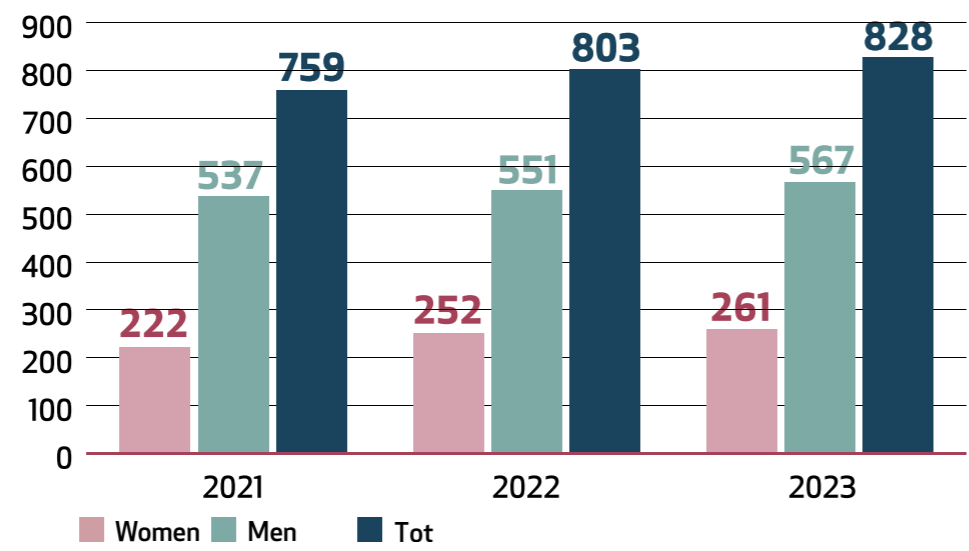


**ADMINISTRATION AND CREDIT DEPARTMENTS**



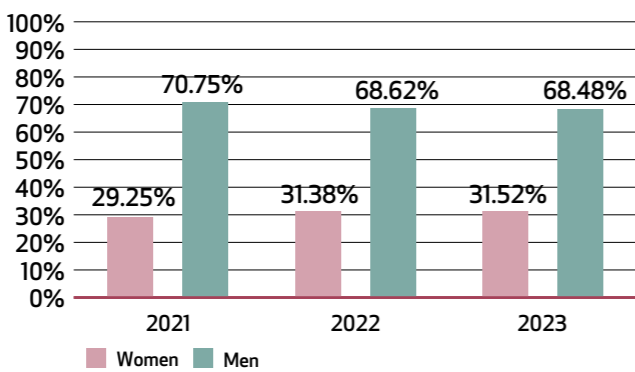
**MARR S.P.A. BY GENDER**

The trend of new hires (net of seasonal hires and replacement hires) shows a growth in the number of new hires of the female gender proportionally higher, this is the result of a further increased attention.



Among the initiatives to promote equal opportunities, it should be noted that, where supervision of activities allows it, more flexible management of working hours has been activated, as an opportunity for a better reconciliation of work commitments with personal/family ones.

**HIRE BY GENDER MARR'S GROUP**



**Breakdown for service seniority**

	2023			2022		2021			
	Women	Men	Total	Men	Total	Women	Women	Men	Total
<b>Breakdown by gender</b>									
Permanent	258	639	<b>897</b>	233	606	839	241	568	809
Fixed-Term	37	76	<b>113</b>	50	68	118	39	69	108

	2023			2022		2021			
	Women	Men	Total	Men	Total	Women	Women	Men	Total
<b>Breakdown by gender</b>									
N° employees full-time	242	703	<b>945</b>	235	667	902	209	641	850
N° employees part-time	53	12	<b>65</b>	48	7	55	58	9	67

	2023			2022			2021		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
<b>Breakdown by gender</b>									
University degree	74	110	<b>184</b>	63	103	166	51	90	141
High school diploma	192	342	<b>534</b>	189	318	507	178	313	491
Junior high school diploma	23	235	<b>258</b>	25	228	253	31	231	262
Other	7	27	<b>34</b>	6	25	31	7	16	23

	2023			2022		2021			
	Women	Men	Total	Men	Total	Women	Women	Men	Total
<b>Breakdown by gender and category</b>									
Managers	37.9	16.0	<b>18.5</b>	36.9	17.0	19.5	35.9	18.4	20.6
Middle managers	21.1	11.5	<b>12.5</b>	18.0	18.9	12.9	17.0	12.2	12.8
White collars	10.8	10.6	<b>10.7</b>	24.7	19.6	10.8	12.2	10.6	11.2
Blue collars	4.8	9.1	<b>8.9</b>	21.5	22.4	10.1	3.0	10.6	9.7



## Remuneration system

MARR believes in the right to equal pay for equal duties and results and recognises remunerations in respect of the limits established by the collective agreement.

The remuneration policy is based on the responsibilities attributed, professional skills and capabilities and performance evaluation, so as to recognise the results achieved.

MARR has adopted a system of variable incentives linked to MBO (Management By Objectives) for the resources with mana-

gerial responsibilities or who fill roles directly and specifically supporting the achievement of the main company objectives, with the assigning of annual objectives, both individual and corporate, prevalently of a quantitative nature.

Payment of the incentive is in the measure exactly corresponding to the extent to which the objectives have been achieved, after periodical verifications and final checks.

## Ratio between woman's and man's salary and remuneration

The following is the ratio between the basic salary (as per the CCNL) and the overall remuneration for women and men, although it must be pointed out that, for this calculation, the salary of the Manager in the position of Director, which represents approximately 18 times the average salary, has not been considered for the Managers category.

RATIO BETWEEN WOMAN'S / MAN'S BASIC SALARY			
%	2023	2022	2021
<b>Breakdown by category</b>	Tot	Tot	Tot
Managers	100.0	100.0	100.0
Middle managers	100.0	100.0	100.0
White collars	94.1	93.3	93.6
Blue collars	96.0	94.8	100.4

RATIO BETWEEN WOMAN'S / MAN'S REMUNERATION			
%	2023	2022	2021
<b>Breakdown by category</b>	Tot	Tot	Tot
Managers	61.9	59.0	59.3
Middle managers	75.5	76.8	77.8
White collars	84.0	86.9	83.5
Blue collars	93.7	90.3	97.8



# 5.4 HEALTH AND SAFETY AT THE WORKPLACE

## Workers' safety

MARR believes it is important to ensure the psycho-physical wellbeing of its employees and collaborators and has undertaken to **ensure safe, healthy and comfortable environments**, in respect of the health and safety laws in force.

The Company's approach envisages increasing the responsibility of the competent departments and department and branch managers regarding safety in the workplace.

Given the articulation of the company nationwide, in order to ensure constant monitoring and surveillance, the management of safety in the workplace is based on a system of proxies, attributing consistent powers of organisational management.

The Prevention and Protection Service Manager (RSPP) and the Company Physician are both appointed and attributed responsibilities defined by the reference laws and regulations.

The position of **Prevention and Protection Service Manager** (RSPP) is entrusted to an external consultant, who also has the duty of suggesting aspects for improvement as regards health and safety in the workplace.

The main duties of the RSPP include:

- Identifying the risk factors;
- Assessing the risks and identifying the safety, prevention and protection measures and the systems to control these measures;
- Proposing programmes for worker information and training;

The position of **Company Physician** is entrusted to physicians coordinated by an external hospital. Their main duties include:

- collaborating in risk assessments;
- scheduling and carrying out health surveillance activities;
- informing the company of the suitability of workers for specific working duties;
- visiting the work environments to verify and assess their suitability in terms of the health and psycho-physical integrity of the workers.



### MARR periodically carries out

- Obligatory medical check-ups are carried out periodically to verify that workers appointed to perform duties involving particular risks (e.g. elevator truck drivers and heavy lorry drivers) are not addicted to alcohol or drugs;
- Alcohol tests on workers who perform transport activities with company cars and light lorries;
- Periodic checks on all workers, carried out according to the protocols indicated by the Company physician.



Since 2020, the management of biological risk caused by Covid-19 health emergency through the establishment of the Internal Crisis Committee and the adoption of specific workplace safety protocols, has been assumed as an ongoing goal.

## Potential risks associated to MARR's working activities

MARR adopts all of the prevention and protection measures necessary to reduce to a minimum the exposure to the potential risks that workers may be subject to in carrying out their working activities, and which have been identified as the following four:

- Noise, vibrations, chemical, explosive atmospheres and microclimate
- Manual handling of loads and repetitive movements
- Work-related stress (workload, hours, planning of duties, role, decision-making independence, interpersonal relations, etc.)
- Video-terminal

MARR has planned a programme of initiatives concerning safety in the workplace through the purchase of defibrillators to be installed in all of the distribution centres of the Group and the "Man on the ground" system for maintenance workers operating in isolation or in solitary.



## Controls

With regard to non-compliance with the law within the Company, MARR carries out a series of specific checks on the safety of the workplaces:

- Work contracts for goods handling in the storage facilities of the MARR units, with the drafting and verification of a DUVRI;
- Routine and non-routine maintenance of the buildings owned or rented;
- Procedures relative to damages caused at branches by service companies;
- The updating of standards;
- Relations with the Prevention and Protection Service Manager and with the Company physician.

## Absenteeism

This table summarises the percentage figures regarding levels of absenteeism in 2023, calculated as follows:

- Total hours of absence / total working hours (excluding leave, permits and furlough)
- Total hours of illness / total working hours (including absences due to quarantine because of possible exposure to Covid-19)
- Total hours of injuries / total working hours (including injuries coming to/from work)

Breakdown by gender	LEVEL OF ABSENTEEISM IN %								
	2023			2022			2021		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
<b>Absences</b>	6.42	3.75	<b>4.52</b>	8.52	4.50	5.64	4.75	3.32	3.70
due to <b>illness</b>	2.92	2.66	<b>2.73</b>	5.22	3.50	3.99	3.09	2.45	2.62
due to <b>injury</b>	0.04	0.17	<b>0.13</b>	0.14	0.21	0.19	0.03	0.29	0.22

The remaining hours of absence are due to other reasons (for example permits for blood donation, mourning, etc.).

**DVR**  
(Risk assessment document)

The potential risks are identified\* through periodical inspections by the RSPP in all operating units, are shared with the Company Physician and with the Workers' Safety Representative (RLS) and approved by the Employer. Each of the specific risks is assessed by specialist technicians. On the basis of the findings of the risks assessments, MARR equips its own workers with specific Individual Protection Devices (IPD) on the basis of their duties.

\*in compliance with Legislative Decree 81/08 and subsequent amendments and integrations

**DUVRI**  
(Interference Risk Assessment Document)

Prepared with regard to the services outsourced to third companies (e.g. logistics and handling services, and processes carried out within the units), and updated with suitable contracts for the definition of the parties' duties, obligations and responsibilities. The performance of "on-call" services or, in any case, access on the part of third parties to branch/unit premises are governed by specific procedures.

**NUMBER OF EFFECTIVE WORKING HOURS IN 2023**

1,830,505

number of effective working hours in 2023  
(including overtime hours)



## Accidents' report

MARR periodically prepares an "accident report" which is examined and analysed during the periodical meeting on safety (Ex art. 35 of Legislative Decree 81/2008), attended by the figure envisaged by the laws in force (Employer or person authorised by them, RSPP, RLS and Company Physician) and others whose attendance may be useful.

NUMBER OF ACCIDENTS									
Breakdown by gender	2023			2022			2021		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Total accidents	1	18	<b>19</b>	6	14	20	0	16	16
of which accidents while travelling	1	6	<b>7</b>	2	6	8	0	7	7
of which serious accidents	0	0	<b>0</b>	0	0	0	0	0	0

The following table displays the indices of severity and frequency.

ACCIDENT INDICES									
Breakdown by gender	2023			2022			2021		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Frequency index	0	9.00	<b>6.56</b>	8.30	6.17	6.75	0	8.35	6.22
Severity index	0	0.27	<b>0.19</b>	0.42	0.51	0.49	0	0.23	0.17

**Severity index** represents the ratio between the hours for injuries and the number of hours worked in the year, and it does not consider the hours of commuting accidents.

**Severity index** = (number of injury days x 1,000) / (number of hours worked per year) calendar days rather than working days are considered in calculating the severity index

**The frequency** index expresses the accident frequency in relation to the hours worked in the year, and it does not consider the hours of the commuting accidents.

**Frequency index** = (number of injuries x 1,000,000) / (number of hours worked per year)

Injuries going to and from work are not considered in calculating the indices; furthermore, the total number of injury days arising and closing in different years are counted in the year in which the injury in question occurred.

It must be noted that there were no fatal accidents in the last three years.



## Supply Chain

6

# 6.1 LOCALISATION, SELECTION AND EVALUATION OF SUPPLIERS

## Suppliers localisation

**80%** OF SUPPLIERS ARE LOCATED IN ITALY

**72%** OF PURCHASES FROM ITALIAN SUPPLIERS

The following table shows the percentage of expenditure concentrated on local suppliers (it must be pointed out that in this Report, "local" means Italian).

LOCAL SUPPLIERS			
Values in thousand €	2023	2022	2021
<b>Total expenditure for procurement</b>	<b>1,650,114</b>	1,567,078	1,187,411
- of which, from national suppliers	1,183,160	1,101,724	736,744
% of the total	72	70	62

The value of the purchases<sup>1</sup> made by the Group from Italian suppliers represents 72% of the total procurements, an increase compared to previous years.

The purchase of seafood products, which represents the most significant portion of the products purchased from overseas, is strongly influenced by the origin of the raw material, which inevitably leads to procurement from other

countries (for example: shrimp from Argentina, octopus from Mexico or Morocco, squid from India, etc.) and the fact that Italy is not self-sufficient enough to satisfy the demand for fish products and fish farming. These considerations are also partly valid for meat, a sector in which Italy is not self-sufficient enough to satisfy the domestic demand, except for example for fresh poultry products.



<sup>1</sup> The figure for total procurement expenditure represents the cost for the purchase of goods without taking into account related charges or other purchase adjustments, therefore it does not actually coincide with the cost for the purchase of goods indicated in the Explanatory Notes to the MARR Consolidated Financial Statements for the period.

## Supplier selection and evaluation

The product suppliers of the MARR procurement chain and the service providers are selected, assessed and qualified according to methods and criteria defined in specific procedures of the Quality System, in accordance with the ISO 9001 standard and are directly involved in the quality and sustainability control of their own products.

MARR encourages the creation of stable and long-term relations with its suppliers and has taken action aimed at improving the control over the respect of its own principles by the entire supply chain.

In the supply agreements, suppliers are required to respect the MARR Code of Ethics and the principles contained therein so as to fully share in its values.

Suppliers are also subject to verification procedures to ensure that they respect the safety and quality characteristics envisaged by the "Suppliers Assessment and Qualification" procedure of MARR's Quality System includes verification of system and product certifications held by suppliers, including the SA 8000 certificate regarding the Social Responsibility sphere.

Furthermore, a Supplier Code of Conduct is going to be implemented and distributed to all Suppliers by the end of 2024.



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

The performance of suppliers is subject to periodic evaluation, with the aim of verifying that the required quality and service standards are maintained. Otherwise, steps are taken to remedy the critical issues found and restore compliance with the requirements defined by MARR.

Additional requirements and criteria are required for Extra-EU suppliers, such as for example the certificate of origin and the catch certificate in the case of seafood products attesting the regularity of fishing.

Following checks on the performance of product and service suppliers, any non-conformities and complaints/returns are recorded on the basis of the reasons and responsibilities identified.



**PERFORMANCE OF PRODUCT SUPPLIERS**

<p><b>Product Quality</b></p> <ul style="list-style-type: none"> <li>→ Irregular organoleptic characteristics</li> <li>→ Presence of foreign bodies</li> <li>→ Incorrect labeling</li> <li>→ Damaged packaging</li> <li>→ Irregular temperature</li> <li>→ Non-compliant shelf life</li> <li>→ Non-regular analytical parameters</li> </ul>	<p><b>Service</b></p> <ul style="list-style-type: none"> <li>→ Inadequate transport service</li> <li>→ Non-correspondence to the order</li> <li>→ Delivery not regular for time and/or date</li> <li>→ Delivery not in compliance with the service requirements for the supply</li> </ul>
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**PERFORMANCE OF SERVICE PROVIDERS (HANDLING OF GOODS, CLEANING, TRANSPORT)**

- Failure to comply with self-monitoring procedures
- Lack of or unsuitable application of cleaning and sanitizing procedures
- Lack of or unsuitable application of goods handling procedures
- Non-regular transport conditions

## Control procedures

The products purchased are checked on arrival and during processing/storage at the MARR establishments and platforms. The controls on arrival are carried out by skilled personnel trained in the test procedures and the specific control plans for the execution of the verifications.



### The main controls involve

- 1

**Visual inspection**

to verify the state of conservation, the packaging of the product and the hygienic state of the vehicle
- 2

**Labelling checks**

carried out on samples of packaged products to verify the presence of the information required by EU Regulation 1169/2011
- 3

**Temperature Controls**

on perishable and frozen products (the temperatures of reference and the tolerance limits are indicated in specific self-checking instructions)
- 4

**Check on compliance**

with the order and on the correctness of the accompanying documents
- 5

**Checks**

Analytical, microbiological and chemical checks on the basis of specific samples for each type of product

The complete assessment of the suppliers also includes the analysis of reports of any complaints and/or returns from customers, to understand the causes of the non-conformities found and to identify the corrective action.

The List of Qualified MARR Suppliers and their ratings are periodically updated on the basis of their performance and any non-compliances in their supplies and complaints from Customers.

Any supplier that obtain a less than completely positive assessment are requested by MARR to adopt provisions and corrective action to remedy the shortcomings found.

If seriously critical situations occur relative to supplies, immediate action is taken against the supplier (letters of warning, audits at the production establishments, sampling and analytic testing of the products, up to the suspension of the purchases), in order to eliminate the problems encountered and ensure the compliance of the products with the specified requirements.

## MARR promotes sustainable supply chains through the involvement of Suppliers

In the Supply Agreement there is a specific clause on sustainability practices, in particular Article 12 of the Agreement requires the Supplier to undertake to:

- Define and periodically review a company policy on social responsibility and working conditions and guarantee the availability to receive people appointed by MARR at workplace and to allow them to ascertain the degree of compliance with the requirements of the aforementioned standard;
- Respond to any requests from MARR on ESG practices with particular reference to the sustainable development measures envisaged in its supply chain.

In addition, MARR has sent suppliers a communication to encourage them to make environmental and social certifications available in the online catalogue, to complete the "Sustainability practices" section by inserting the link to their own Sustainability Report or to any other activities carried out with a view to reduce CO<sub>2</sub> emissions.



## Supplier Portal

The Supplier Portal is a contact platform between MARR and its Suppliers. Through this tool, suppliers have the opportunity to present their products in the best possible way, attaching multimedia material such as technical data sheets, safety data sheets, labels, product photos, videos, recipes and much more.

There is also a section dedicated to the supplier's personal data, which can be integrated with the history of the company and with indications on sustainability practices.

In a third section, however, it is asked to attach any certifications, held by the supplier, of a voluntary nature.

This documentation, following verification by the Quality Control and the buyers (each specialized for a specific product category) is then published in the MARR catalogue and in the myMARR application for consultation by customers.

Suppliers can count on a simple and transparent digital procedure and on an assistance, help desk available via chat, e-mail and telephone.

In 2022, the supplier portal was implemented with a new function that allows you to propose new products through specific documentation.

This possibility has also been opened to all those companies that wish to introduce and offer their products to MARR.



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

Through a dedicated access, after a simple registration, these suppliers, defined as 'prospect suppliers', can fill in the sections of Personal Data, Certifications, Documents, Proposed Products, like MARR registered suppliers. These proposals are then evaluated by the buyers to identify products of possible interest.

MARR thus has a single and vast digital database which includes products offered by codified and non-codified Suppliers. MARR, from a single section, has a broad vision of the new trends that characterize the foodservice market, is updated on new product launches, gets to know the market players, consults the material on the products offered more easily and can add assortment of new products in a leaner and faster way.

# 6.2 ETHICAL PROCUREMENT AND RESPECT OF HUMAN RIGHTS

MARR has stated that it is against any form of child labour, forced labour and has adopted measures to ensure the respect of human rights throughout the supply chain, especially through the request made in the supply agreements of a specific Declaration of Commitment to Social Responsibility, by signing which the supplier guarantees the respect of all of the principles of the SA8000 standard.

## ■ Commitment Declaration to Social Responsibility



- Not to use or sustain the use of child labour;
- Not to use or sustain the use of forced labour;
- Guarantee a safe and healthy workplace, to adopt adequate measures to prevent accidents and damage to health by minimising the causes of danger ascribable to the work environment, and to respect everything contemplated by the laws in force on Health and Safety at Work;
- Respect laws and regulations on freedom of association and on the right to collective contracting;
- Not adopt or sustain discrimination in recruitment, remuneration, access to training, promotion, dismissal and retirement, based on race, class, national origin, religion, invalidity, gender, sexual orientation, trade union membership or political affiliation;
- Not use or sustain or tolerate the use of physical punishment, mental or physical coercion or verbal abuse;
- Conform to the work timetable contemplated by the laws in force and by the collective contracting of the category;
- Respect the National Collective Labour Agreement of reference also as regards the remuneration paid.



Regarding the fish sector, which in some countries is subject to a greater risk of human rights' violation and failure to respect reasonable working conditions for individuals, there are specific supply agreements in place and also controls in the country of origin, as specified in the paragraph on *sustainable fishing and aquaculture*.



### Start of the control system for tomato suppliers of processed private label products

MARR commercializes references of tomato preserves of Italian origin under its private label (Sauce, Pulp and Peeled GRAN NATURA) made by producers located in the central and southern regions of Italy, with whom it constantly dialogues on issues related to social and ethical responsibility. These suppliers have already moved in this direction, having already obtained or beginning paths to obtain social/ethical certifications such as SA8000, ISO26000, and GRASP.

With the collaboration of a third-party certification body, MARR has taken steps to define a Control Specification and implement a verification system with the involvement of the producers of the references offered.

The project includes the mapping of farms and the risk assessment of each supplier based on criteria defined in the Technical Specification, including possession of SA 8000 and GRASP certifications and enrolment in the Quality Agricultural Labour (LAQ) network of INPS.

The characterization of suppliers makes it possible to prepare a risk-dependent planning of monitoring activities and to define (on an annual basis in conjunction with production campaigns) the number of farms to be inspected to assess working conditions, including in the tomato growing and harvesting phase.



This activity is carried out to ensure the control of the Branded Tomato Derivatives supply chain with regard to respect for human rights and decent working conditions in the following areas:

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





# 6.3 UPGRADING THE VALUE OF "GREEN" AND LOCAL PRODUCTS

Within the sphere of its activity of the distribution of foodstuffs and non-food to the out-of-home food consumption, MARR has put into practice several methods to guarantee its customers an extremely wide range of products conforming to minimum environmental criteria, as contemplated by Italian Ministerial Decree no. 65 of 10/03/2020 (NAP GPP - "Minimum environmental criteria for the service of canteens and the supply of food commodities").

These include organic products, PGI and DPO products, traditional agri-food products, certified biologically grown products and fair-trade products and products of animal origin from production lines limiting the use of antibiotics and promoting criteria of increased animal welfare during farming.

To promote environmental and social sustainability, MARR, with adequate programming, can also supply, in addition to products originating from entirely domestic production lines (Made in Italy Line) products with special production features, such as, for example: short chain and zero KM products. Through suitable planning, fruit and vegetables from social farming can also be supplied.

These products allow the canteens operators (refectories, schools, hospitals) to adopt a **Green Public Procurement policy** consistent with the National Action Plan on GPP (NAP GPP) and they allow the professionals of commercial catering (restaurants, hotels, tourist resorts) to promote ecological catering measures and sustainable tourism.



## Selected suppliers that satisfy social/environmental criteria

The table shows the total number of suppliers with which the Company has operated in the last three years, with indication of those selected according to social and/or environmental criteria, i.e. suppliers of green products or ISO14001, EMAS (EU Eco-management and audit system), Organic, MSC (Marine Stewardship Council),

ASC (Aquaculture Stewardship Council), RSPO, Rainforest Alliance, Fairtrade, Global GAP (standard of good agricultural practices), GRASP Risk Assessment on Social Practice, Dolphins safe, Friend of the sea and/or SA8000 certified suppliers:

SELECTED SUPPLIERS SATISFYING SOCIAL AND/OR ENVIRONMENTAL CRITERIA			
(numbers)	2023	2022	2021
<b>Total suppliers</b>	<b>2,728</b>	2,787	2,713
of which: selected according to social/environmental criteria	789	731	710
% of the total	29%	26%	26%

## Made in Italy and Della Nostra Terra

According to a recent research by Trade Lab based on the theme Away from home, the interest towards regional products and localist attitude represents a characteristic feature of the new consumption behaviors. An attention fueled by the high quality associated to territorial products, by a consumption approach aiming to rediscover different food traditions, as well as the willingness of consumers to increasingly support, even with their food decisions, the economy and the productive chains at the local level. In light of these evidence and on the strength

of its widespread territorial roots, MARR has decided to specialize its approach commercial approach, increasing the visibility of the specialty local foods in the range through a process of product identification, selection and characterization, represented by the "Della Nostra Terra" and "Made in Italy" products lines. The result is a selection of territorial excellences gathering the best of local specialties guaranteed by PDO, PGI and TAP, expression of typical tradition and culture of our country.

over  
**6,000**  
products  
**"MADE IN ITALY"**

The **Made in Italy** range unveiled in June 2020 is a tangible example of this and includes meat and fish products and fruit and vegetables using Italian raw materials.

over  
**1,100**  
in the  
**"DELLA NOSTRA TERRA"**  
products line

**"Della Nostra Terra"** products line includes the food products of excellence under the PDO and PGI brands or included in the list of regional TAP to support the domestic farming production line and valorise local specialties as expressions of the culture and traditions typical of our country.

MARR aims to increasingly enhance and expand its partnerships and direct relations with local small or farming businesses, giving them the chance to access the domestic foodservice market and contributing towards their development.

Searches can be conducted on the online catalogue through these two attributes to view the products in these two categories (<https://catalogo.marr.it/catalogo>)



Over 3,000 Green Products compliant to the Green Public Procurement

## Categories of Green Food Products



Products complying to GPP

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



PDO products

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



PGI products

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



Traditional Agri-food products

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



Organic products

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



Fair trade products

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



Organic aquaculture products

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



Sustainable fishing products

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



Sustainable and certified products of tropical origin

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

## Categories of Green Non food Products



Ecolabel products

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



Sustainable management of forests FSC and PEFC products

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



Compostable disposable products

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

MARR green fingerprint

## Supply and use of raw materials in the private label products

The Group does not stock raw materials, given that it markets the products it purchases, without processing them, except for an insignificant portion of them. Processing mainly involves the portioning of meats and seafood products, in order to market semi processed products and cuts "ready for use" or in any event in reduced sizes in order to respond to the requirements of its customers.

In the case of private label products, the Group makes specific requests to its suppliers regarding the quality and origin of the raw materials, food safety, organoleptic properties and the characteristics of the goods and the primary and secondary packaging used. These requirements are guaranteed by the stipulation of documents shared with the supplier and signed by them.

## Updates to the requirements for private label products with a view to increased sustainability by the end of 2025



### Goal by 2025

All the products containing even a single one of the following ingredients must respect the following requirements:

- Eggs and egg products from hens not raised in cages
- Absent or RSPO certified palm oil
- Cocoa, cocoa butter, cocoa mass and coffee certified by Rain Forest Alliance, Fairtrade or equivalent certifications



RAW MATERIALS	REQUIREMENT PRIVATE LABEL PRODUCTS
<b>COCOA</b>	Fairtrade, rainforest certified or equivalent
<b>COFFEE</b>	Fairtrade, rainforest certified or equivalent
<b>EGGS</b>	From free-range, organic or outdoor farms
<b>SEAFOOD</b>	From suppliers adhering to MARR's control program on sustainable fishing or MSC/ASC certified
<b>PALM OIL</b>	Absent or rsपो certified (segregated or mass balance)
<b>PAPER AND CARDBOARD</b>	100% recycled or fsc/pefc certified

Even during 2023 MARR sent compliance communication to all suppliers to follow up on its raw materials Policy by asking them to use certified raw materials and/or meeting the requirements listed above and updating labels, specifications and data sheets accordingly.



Since 2023 MARR became a RSPO Member, obtaining the SCA (Supply Chain Associate) distributor license.

<https://rspo.org>



Licenza n. 9-5288-23-100-00

# 6.4 ANIMAL WELFARE, SUSTAINABLE FISHING AND BIODIVERSITY



## MARR's commitment to animal welfare

- Includes animal welfare criteria into supply requirements and contracts with suppliers
- Implements an audit plan in order to assess compliance with the animal welfare standards subscribed by the suppliers
- Promotes the progressive implementation of specific animal welfare criteria in addition to the minimum standards set by the legal requirements in the control checklists
- Dialogue with representatives of international associations that deal with animal welfare on farms
- Collaborates with accredited control and certification bodies operating internationally to carry out inspection activities with the common goal of improving the living conditions of farmed animals

## Principles and criteria of animal welfare

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

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

### FIVE FREEDOMS FOR THE PROTECTION OF ANIMAL WELFARE

The farms and management systems must satisfy the needs of the animals, in respect of the "Five Freedoms" listed in the **1965 Brambell Report** and recalled in the "Farm Animal Welfare Council" of 1979.

- 01** Freedom from hunger, thirst and malnutrition, ensuring that the animals have access to fresh water and a diet that keeps them in good health
- 02** Freedom from environmental distress, ensuring that the animals have a suitable living space including shelter and a comfortable rest area
- 03** Freedom from pain, injuries and illness, preventing them or diagnosing and treating them quickly
- 04** Freedom to manifest species-specific behavioural characteristics, providing adequate space and structures and the company of animals of the same species
- 05** Freedom from fear and stress, ensuring that the animals are kept in conditions and care which do not cause suffering.

## Beef supply chain

In assessing the sustainability of suppliers, MARR pays particular attention to sensitive supply chains, such as that of beef.

The main supplier of this category of products is Inalca S.p.A., leader in Italy and one of the major European players in the beef sector, which has created a fully integrated, certified and traceable supply chain, applying the principles of the circular economy, sustainability and of animal welfare. Inalca has developed a complete animal welfare management and assessment system, updating and developing rules that go beyond the stringent laws on the subject, in all phases of the supply chain: breeding, transport and slaughter. For the assessment of



animal welfare on farms, Inalca has adopted the official Classyfarm standard promoted by the Ministry of Health and developed by the National Reference Center for Animal Welfare (CReNBA) and has prepared the "Breeder's Good Practice Manual" intended for all the farmers from which it is supplied.

## Pork meat supply chain

MARR's main supplier of pork, Inalca S.p.A., has obtained the "Pig Welfare Supply Chain" certification for the valorisation of Italian pig production through a certified system of controls which guarantees animal welfare, traceability and safety at all stages of the supply chain of feed, the responsible use of the veterinary drug (absence in the last 120 days) and high standards of biosecurity. In addition, traceability, transport and slaughter criteria are also

monitored and verified.

A selected group of farms and slaughtering and processing structures adhere to the supply chain, integrated and coordinated by the Inalca supply chain manager according to the principles of the ISO 22005 standard. The farms are certified from the birth of each subject by a recognized third-party body and credited.



2023

Antibiotic Free and Animal Welfare beef and pork meat lines have been defined. The supply is managed by the supplier Inalca.

The products are available in MARR's selection and they can be found in the catalogue with the sale denomination and the updated technical data sheets.

The beef meats (calf, steer and heifer) meet the following requirements: "Absence of antibiotic treatment in the last 4 months" and "Animal welfare in the breeding farm according to the C.Re.N.B.A. standard".

The pork meats and cold cuts meet the following requirements: "Absence of antibiotic in the last 120 days" and "Certified wellbeing in all of the rearing phases, transport and slaughter".

## Laying hens and broiler chickens' supply chain

In 2019, MARR defined a set of regulations to be applied to the supply chain of products of animal origin, obtaining the certification of the supply chain of egg-laying hens in the same year (**Supplier control system for animal welfare – egg-laying hens**). In 2022 MARR extended the supplier control system for animal welfare and the related certification to the national broiler chicken supply chain.

In compliance with its own regulation, MARR has conducted a series of inspections at the egg-laying hen farms it procures supplies from, conducted by external auditors, to verify that the animal welfare conditions contemplated by the laws in force are respected and that the improvements can be implemented.

MARR has also undertaken **awareness campaigns** and communications aimed at the sales force and customers in order to encourage the use of eggs and egg products from uncaged, open-air or organic farms which will continue in coming years.



2025

MARR is committed to suspending the sale of eggs and egg products deriving from hens raised in cages and in combined systems by 2025.

## Sustainable fishing and aquaculture

MARR is a leading company in the sale of fresh and frozen seafood products, with procurement channels involving suppliers operating in various countries of the world and is well aware of the risks linked to the depletion of marine resources caused by illegal or unregulated fishing practices and, in some countries, the risk of the violation of human rights and failure to respect dignified labour conditions for the workers.

For this reason, MARR has developed its own management regulations for sustainable fishing on a voluntary basis and certified by a major international authority and a programme of checks in the countries at most risk, encouraging the protection of fish stocks and the respect of human rights and dignified working conditions for people.



PURPOSES

- Encouraging sustainable development in the fishing sector, ensuring full traceability up to fishing vessels
- Combating illegal and unregulated fishing,
- Respecting human rights in the country of origin,
- Supplying fish products capable of satisfying the quality, safety and labelling requirements in compliance with the applicable laws and regulations

To check on suppliers' observance of the requisites of the supply agreements, MARR carries out programmed inspections at the production establishments located in third countries. Said inspections are carried out by MARR's internal auditors and by external inspectors of private certification bodies, and they are defined in specific control plans.

The Company expressly requires that its suppliers respect the laws in each country and compliance with the international guidelines for ensuring the respect of human rights and labour (**Universal Declaration of Human Rights and International Labour Organization Convention**). These requirements are included in the controlling check lists used by the auditors in the sustainable fishing supply chain.



In March 2021, MARR has undertaken to expand its supplier verification activities to the fish farming, in accordance with the control programme for the "Sustainable fishing supply chain", in order to ensure the respect of the criteria of animal welfare defined for fish, and specifically:

- Farming density
- Water quality
- Conditions and time of transport
- Butchering processes

## MSC e ASC

MSC = Marine Stewardship Council  
ASC = Aquaculture Stewardship Council

In the sustainable fishing and fish farming sector, MARR has also been awarded MSC and ASC certifications for the chain of custody. The MSC brand is the most widespread and known system of guaranteeing sustainable fishing internationally, while ASC is its aquaculture equivalent.

MARR's commitment is to make MSC, ASC or equivalent certified references available to its customers and to encourage these products, contributing towards protecting the marine environment and rewarding businesses that commit to sustainable fishing and fish farming practices.



## Impact on the procurement activities

MARR believes that anthropic activities conducted invasively and incompatibly with ecosystems may have a negative effect on the procurement dynamics.

In particular, the procurement of fish products may be affected by changes in the fishing campaigns due to a diminished availability of the fished product or restrictions imposed for the protection of marine resources. As a result of climate change, the availability and procurement of vegetables and products of animal origin may also change because of the altered environmental conditions in the current production areas.

## Biodiversity

Sustainability in the seafood sector is declined both as a reduction in fishing effort but also as a distribution of catches on different species and as a recovery of lesser-known species. Through a team of expert buyers and the training of the sales network, MARR sensitizes its Customers by directing their purchases also towards minor seafood species available in our seas (e.g. fragolino fish, bluefish, mullet, goby, fasolar clams, etc.).

Integration and dialogue with the other Stakeholders

7

# INTEGRATION AND DIALOGUE WITH THE OTHER STAKEHOLDERS

MARR believes that a priority topic is maintaining solid relations based on constant dialogue and engagement of all of the Stakeholders, as an expression of the responsibility that the Group has towards the social context in which it operates and interacts.

In such context, it has defined some lines of conduct and adopted procedures and regulations for managing relations with the stakeholders, especially the financial community and the media, based on transparency, correctness, rectitude, completeness and impartiality.



## Regulation on media relations management

The Company has adopted a Regulation that defines the bodies and subjects responsible for managing media relations and authorising the publication of press releases and the spreading of information to the press to encourage transparency and uniformity of information.



## Procedure for insider and confidential information management

The Company has adopted a specific Procedure for managing insider and confidential information, which all of the subjects identified therein must follow.



## MARR policy for the shareholders and other stakeholders dialogue management

The Board of Directors has approved a Policy for the management of engagement with the shareholders and other financial stakeholders to render more systematic the operating methods which guarantee the exhaustive and prompt spreading of information on the Company activities.

The following is a summary of the methods of stakeholder engagement implemented by the MARR Group, in other words the activities aimed at ensuring careful and constant engagement with the various subjects to ensure that the different interests of each stakeholder are heard, thereby encouraging comparison and the sharing of objectives and strategies.



# 7.1 FINANCIAL COMMUNITY



There are **5,391** shareholders of which **4,916** are Italians (survey at coupon payment 19 on May, 22<sup>nd</sup> 2023)

The Company has for some time implemented operating methods with the aim of ensuring constant engagement with the shareholders, financial investors, socially responsible investors, analysts and in general operators on the financial market.

The disclosure of information to the investors and the market is mainly ensured by periodical press releases, at least meeting the company's disclosure obligations, meetings with the financial analysts and the constant updating of the information available on the Company website.

In particular, the Investor Relation (IR) department deals with relations with the shareholders, the operators on the financial market and the analysts and also ensures the availability on the Company website of all of the information (reports, significant operations, operating

procedures and regulations, including all documents regarding shareholders' meetings and the relative minutes) useful, also to the public, in assessing and monitoring the Governance of the Company.

The IR department also periodically organises (and in any event whenever required by the obligatory periodical disclosures) meetings with analysts and investors, which are also usually attended by the Chief Executive Officer.

To favour increased awareness of the brand and its recognisability, the Company has started a programme to increase its own organised presence on two specific social networks with two different and complementary targets, these being Instagram (oriented more towards customers and suppliers) and LinkedIn (with a more professional target, and thus also oriented towards possible shareholders and non-professional investors).

# 7.2 LOCAL COMMUNITIES AND DONATIONS

Local communities play an important role for MARR as they are correlated to the activities of the other Stakeholders, such as Customers, Suppliers, Employees and Collaborators.

Closeness to the communities is considered to be vital for the Company and is expressed on one hand by engagement with the local bodies and on the other through participation in local social and cultural events.

MARR generates value and it distributes it on the territories, actively participating to the social life on the communities in which it operates.

## Food donations

The commitment against food waste is an innate action in the procurement and monitoring the stock rotation processes. Therefore, every day at MARR we strive to minimize food waste and loss, including through donations of products that are close to expiration date. This activity, made possible thanks to the collaboration with associations and organizations, it allowed to transform and upgrade the value of a potential waste into people's support, creating a virtuous circle capable of generating a positive social, environmental and economic impact in the territories in which we are present.

During 2023, MARR donated the excesses to around 10 bodies nationwide, including religious institutes and national associations with social purposes. Some of the main institutions involved are listed below:

- Il Banco Alimentare
- Fondazione Progetto Arca Onlus
- UNITALSI
- CIVIBO Associazione Onlus
- MADONNA DELLA CARITÀ COOP. SOCIALE
- Opera Sant'Antonio per i Poveri – Frati Cappuccini
- Cena di Santa Lucia
- Veneulta



### Total Donations in 2023



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



**2023** **Support to the Emilia-Romagna population hit by flooding in May 2023**

In May 2023, the Italian Emilia-Romagna region was hit by noticeable flooding that have provoked some fatalities and the evacuation of few thousands of people causing huge damages. In collaboration with the Civil Protection, MARR has made available refrigerated vehicles and sent groceries for instrumental basic needs.

MARR's commitment has been recognized by the President of the region thanking the company with a letter for the generosity, closeness and solidarity demonstrated.

**2023** **"BETTER TRAINING FOR SAFER FOOD" event**

MARR has been chosen for the first edition of the BTSF training course (Better Training for Safer Food) took place in Rome: a training initiative for health authorities promoted by the European Commission with the goal to improve knowledge and fulfilment of the normative on food safety and the official controls in the different European Union countries.

The sanitary authorities have been given the opportunity to visit the plants of the branch MARR URBE together with the ASL Roma 2 Veterinary Service, followed by a debriefing session and motivating exchanges of opinion in relation to Food Safety. The participants were coming from different European countries, among which: Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Germany, Denmark, Spain, Finland, France, Ireland, Italy, Malta, Netherlands, Poland, Portugal, Switzerland e Norway.

The organizers, also on behalf of the Directorate-General for Health and Food Safety (SANTE), proof of the international level of this experience, have followed up with a letter of appreciation thanking the organization for the cordiality.

**2023** **Santarcangelo Theatre festival**

MARR stood alongside the organizers of the Santarcangelo Theatre festival, one of the most important Italian festival dedicated to the contemporary theatre, dance and performing arts, founded in 1971. MARR's contributed to the menu realization and to the characteristics of the food outlets in view of sustainability.



## Support to the new generations

In addition to what has been expressed in previous chapters regarding in-company internships (see the paragraph on the selection of personnel) and the project on spreading healthy and balanced lifestyles, MARR testifies its support for the younger generations also through participation and collaboration in events organized by high schools and universities.

### Guided visit for university student



2023

Consistently with previous years, also in 2023 some students of the Bologna Alma Mater Studiorum DISTAL (Department of Technology and Science of Agri-Food) have been hosted at the MARR Headquarter to dig deeper into some topics that could have been preparatory for their study plan: labelling, sales frauds, traceability, sustainability of the industry, glazing in the fish products.

The collaboration between MARR and the university is increasingly consolidating year after year also through the planning of guided visits for students who see MARR as an important reality, and potentially landing a job position at the end of their academic journey.

### Support and promotion of the GREENNOVATION event



2023

In May 2023, MARR supported and promoted the Greenovation event, the Rimini province high-school dedicated hackathon for the social innovation and sustainable entrepreneurship. It is a marathon when youngsters divided in teams learn how to plan new solutions with the aim of answering the current challenges and issues of the companies in view of sustainability.



## 7.3 INSTITUTIONS AND CONTROL BODIES

MARR operates with respect to the applicable laws of the sector it belongs to and collaborates with the authorities responsible for controls in the event of inspections.

The Group is subject to numerous verifications by the authorities and official control bodies.

These controls consist of sampling and official analysis of the products distributed and inspections conducted by the Veterinary Services and Food Hygiene and Nutrition Services of the competent local health authorities. Checks and inspections are also carried out by other bodies, such as the Carabinieri for the Protection of Health and Safety, the Forestry Authority and Coast Guard and the bodies responsible for checking the measures to protect the health of the workers.

As a listed company, MARR is also subject to checks by the Supervisory Body (CONSOB) of the manager of the Italian stock exchange, Borsa Italiana, and is bound to respect the parameters imposed by the reference segment Euronext STAR Milan (Segmento Titoli Alti Requisiti) of Borsa Italiana.



## 7.4 CATEGORY AND SECTOR ASSOCIATIONS

MARR encourages open engagement with the category associations, focusing very closely on the claims it receives. These associations are also a tool used by MARR for updating and controlling compliance with the laws and regulations in force, considering the activity carried out by them of real time updates aimed at associate companies for the emanation of rules and regulations or other measures governing the activities of the sector.

### Associations





# 7.5 TABLE SUMMARISING HOW MARR INTERACTS AND ENGAGES WITH EACH OF THE STAKEHOLDERS

STAKEHOLDER	METHOD OF ENGAGEMENT	
<b>COMMERCIAL CATERING CUSTOMERS</b>	<ul style="list-style-type: none"> <li>→ Newsletter (InforMARRnews)</li> <li>→ MyMARR App</li> <li>→ Social Channels</li> <li>→ Online catalogue</li> <li>→ Local branche</li> </ul>	<ul style="list-style-type: none"> <li>→ Local events</li> <li>→ Sales workforce</li> <li>→ Advertising in specialist publications</li> <li>→ Survey</li> </ul>
<b>CANTEENS CUSTOMERS</b>	<ul style="list-style-type: none"> <li>→ Newsletter (InforMARRnews)</li> <li>→ MyMARR App</li> <li>→ Social Channels</li> <li>→ Online catalogue</li> <li>→ Key Account</li> </ul>	<ul style="list-style-type: none"> <li>→ Dedicated events</li> <li>→ Advertising in specialist publications</li> <li>→ Survey</li> </ul>
<b>EMPLOYEES AND COLLABORATORS</b>	<ul style="list-style-type: none"> <li>→ E-mail</li> <li>→ Newsletter (InforMARRci)</li> <li>→ House organ (InforMARR)</li> <li>→ Social Channels</li> <li>→ Periodical meetings</li> </ul>	<ul style="list-style-type: none"> <li>→ Video call</li> <li>→ Message boards</li> <li>→ MARR Portal</li> <li>→ MARR Academy</li> <li>→ Survey</li> </ul>
<b>SUPPLIERS</b>	<ul style="list-style-type: none"> <li>→ Supply agreements</li> <li>→ Documents</li> <li>→ Regulation for Sustainable Fishing</li> </ul>	<ul style="list-style-type: none"> <li>→ Animal Welfare Regulation</li> <li>→ Online catalogue</li> <li>→ Periodical meetings</li> <li>→ Survey</li> </ul>
<b>FINANCIAL COMMUNITY</b>	<ul style="list-style-type: none"> <li>→ Press releases</li> <li>→ Investor Relators department</li> <li>→ Periodical meetings</li> <li>→ Social Channels</li> </ul>	
<b>LOCAL COMMUNITY</b>	<ul style="list-style-type: none"> <li>→ Local branches</li> <li>→ Local events</li> <li>→ Donations</li> <li>→ Contributions</li> <li>→ Sponsorships</li> <li>→ Gifts</li> </ul>	

STAKEHOLDER	METHOD OF ENGAGEMENT	
<b>INSTITUTIONS AND CONTROL BODIES</b>		<ul style="list-style-type: none"> <li>→ Supplies to Public Administrations</li> <li>→ Interaction with the control bodies during inspections and also informally through meetings based on requests for clarifications, comparison and opinions</li> </ul>
<b>CATEGORY ASSOCIATIONS</b>		<ul style="list-style-type: none"> <li>→ Participation in webinars and videoconferences</li> <li>→ Local events</li> <li>→ Newsletter and disclosure updates</li> <li>→ Periodical communications</li> </ul>



Two digital tools for all Stakeholders:  
**Corporate website**  
**Sustainability Report**



## MARR for the environment

8

# 8.1 MANAGEMENT OF ENVIRONMENTAL ASPECTS

MARR is committed to a process of continuous improvement of its performance to safeguard and respect the environment. The role of market leader imposes a sense of responsibility that translates into concrete actions aimed at protecting the environment: striving to constantly reduce the impacts of logistics, optimize flows and management of warehouses to reduce travel and waste, define investment plans of new buildings and revamping of existing facilities to put in place environmentally friendly solutions, encourage the best possible management of packaging and surplus food, involve and stimulate Customers, Suppliers, Employees and Collaborators in adopting virtuous behaviors.

With reference to environmental aspects, MARR adopts the Quality System procedure "Control and Management of Environmental Aspects" describing how to manage operations and activities related to significant environmental aspects, including activities related to the surveillance and management of environmental emergency events. Furthermore, MARR promotes pollution prevention and the containment of the use of available resources by taking preventive measures. It should be noted that there are no operating sites within the corporate perimeter based near protected areas or areas of high biodiversity value.

This chapter outlines the initiatives put in place in relation to MARR most significant environmental aspects:

- Packaging management
- Optimization of energy consumption
- Logistics efficiency
- Optimization of water consumption
- Waste management
- Fight against food wastage



1989



2023






# 8.2 PACKAGING MANAGEMENT

The activities of the Group are fundamentally based on the distribution and handling of goods, and the management of packaging is thus a significant topic for MARR, which aims to reduce them by optimising the management process, focusing on packaging materials that have a reduced environmental impact, facilitating their disposal and promoting the use of certified packaging and cellulose materials from sources managed responsibly, or with increasing percentages of raw materials originating from recycling.

## PURCHASED AND USED PACKAGING

In the table below data on ton of purchased and used packaging is reported, with reference to the last three fiscal years.

MATERIALS USED BY WEIGHT AND VOLUMES							
	UdM	2023	Incidence %	2022	Incidence %	2021	Incidence %
<b>Total packaging, of which:</b>	t	<b>1,832.88</b>	<b>100</b>	2,005.18	100	1,605.49	100
Paper and cardboard 	t	1,317.07	72	1,452.15	72	1,180.73	74
Plastic and polystyrene 	t	450.43	24	481.71	24	375.07	23
Labels 	t	65.38	4	71.32	4	49.69	3

Cardboard packaging is represented by boxes and cartons, polystyrene ones are represented by the boxes in which the fresh fish product is handled, while those made of plastic consist of stretch film and polyethylene bags.

As the historical data series shows, the preponderance of packaging is made up of those made of paper and cardboard, and their incidence on the total historically weighs more than 70 percent.

MATERIALS USED BY WEIGHT AND VOLUMES				
	UdM	2023	2022	2021
<b>Total packaging consumed</b>	t	<b>1.832,88</b>	2.005,18	1.605.49
Tons of product handled <sup>1</sup>	t	580,480.37	511,750.37	401,239.07
Packaging per ton of product handled	t/t	0.003	0.004	0.004

The ratio of packaging quantities purchased to tons of product handled shows a reduction related to the increase in the quantities of handled product and the decrease in the quantities of packaging purchased.

<sup>1</sup> The tons of handled product are determined by having as a reference the tons of products that left the Group warehouses (sold and transferred from the Platforms to the subsidiaries and from the subsidiaries to the Customers, with the exception of deliveries of goods by our suppliers directly to our Customers).

## Packaging management in the purchasing and selling phases

### PURCHASE

During the procurement of packaging from others, its characteristics are defined also from the viewpoint of increasing sustainability, encouraging the use of recycled and recyclable materials.

Secondary packaging, including MARR branded cardboard boxes, and packaging for the products marketed are selected to facilitate the separation, differentiated collection and disposal of the components. The secondary packaging used by MARR responds to the requirements defined in the relative technical

environmental compliance laws. Those for transport marked with the "MARR PER L'AMBIENTE" logo are **100% made from recycled materials**.

The cardboard packaging which, due to type of performance and resistance, cannot be made 100% using recycled fibres is certified FSC Mixed and marked with the relative logo. The packaging marked with the FSC logo is realised partly from raw materials originating from forests managed responsibly according to rigorous environmental, social and economic standards.

### SALE

MARR's attention to packaging is also manifested by the Client and for years, one of the objectives of the Group has been to implement solutions to reduce the encumbrance caused by packaging and, as a result, favour the reduction of waste by the Client.

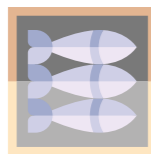
Being a distribution company, mainly of food products, MARR has a central role in the fight against food waste and incentivises production line synergies, trying to reduce waste both upstream, rationalising orders to suppliers, and downstream, adopting solutions to avoid as much as possible clients having to deal with this problem. In particular, MARR's commitment is expressed through:

- Offering products with innovative packaging providing a high service content and suited to the requirements of the Client ensuring frequent deliveries to the Client through an efficient logistic network

Furthermore, customer orders are assembled minimising the use of secondary packaging to that strictly necessary to ensure that the protection and product conservation requirements are met. In repackaging, packaging of different dimensions is used, suited to the quantity and dimensions/weight of the products contained in it.

**MARR has modified the information concerning disposal on the cardboard boxes for transport with the information envisaged in Legislative Decree 116/2020 regarding packaging and waste.**

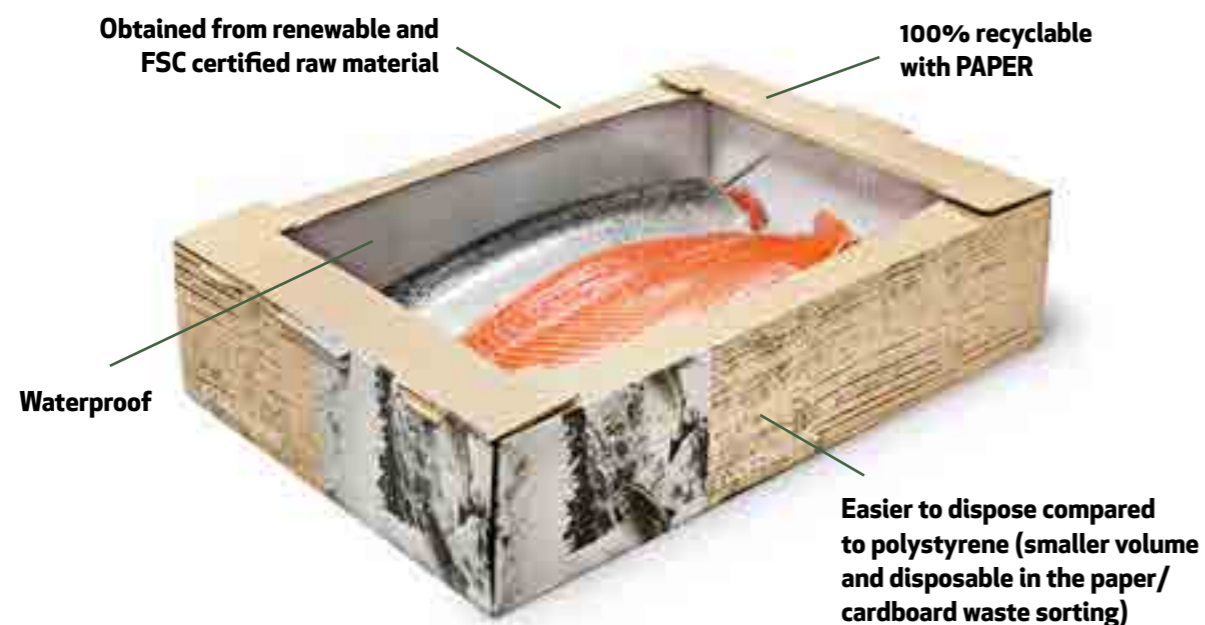




## EcoFishBox solution for fish products delivery to Clients

Since early 2022, in some of the distribution centres, the expanded polystyrene crates used for the delivery of fresh seafood products have been used together with those made from materials other than polystyrene. This innovative packaging is made of cardboard coated with a plastic film, making it waterproof.

### THE CHARACTERISTICS OF ALTERNATIVE PACKAGING TO POLYSTYRENE



2023

### EXTENSION TO OTHER BRANCHES AND CUSTOMERS SATISFACTION SURVEY

The project on the use of EcoFishBoxes continued successfully and was extended to other distribution units. A questionnaire was submitted to users aimed at obtaining feedback, which showed very positive results. Specifically, the survey showed that EcoFishBoxes have several advantages over EPS packaging (polystyrene), listed below:

- It is considered by Customers to have less environmental impact
- Disposal operations by Customers are facilitated
- It has similar performance to polystyrene in terms of both water tightness and thermal performance
- It allows better rationalization of space and is more manageable

The positive outcomes of this pilot phase, in addition to the importance attached to the project and the specific requests received from some Customers who particularly appreciated the initiative, are leading to the expansion of their use to other branches in the territory, with the goal of enabling all distribution units to be able to order these alternative packages.

## 8.3 OPTIMIZATION OF ENERGY CONSUMPTION AND RELATIVE EMISSIONS

MARR's activity based on temperature-controlled agribusiness logistics has always been oriented toward maximum performance and total quality assurance for its Customers. This entails a significant energy need, especially in the summer period, to power the refrigeration systems that maintain the warehouses at the correct temperature. The issues concerning the improvement of energy efficiency and the use of renewable sources represent a significant aspect in enabling the Group to generate a positive impact on measures to contrast and mitigate the effects of climate change as well as to pursue cost-effectiveness in management.

**Energy efficiency, pursued through policies and investments, is a priority objective within MARR's sustainability strategy and it is expressed through the following categories of interventions:**

- Construction of new buildings and revamping of branches marked by improved energy performance
- Implementation of innovative Building Automation systems
- Realization of new cold rooms and revamping of those already in use by favouring technologies that are more efficient
- Forecast for constant monitoring systems and scheduled maintenance plans on the refrigeration systems to avoid alterations in the maintenance of the cold chain and disruptions, with higher consumption associated
- Adoption of technology to reduce energy waste
- Installation of LED lighting systems in newly constructed buildings and gradual replacement of existing lighting fixtures with LED lighting fixtures
- Renewal and upgrade of the heating and air conditioning plants with high-efficiency machinery
- Installation of photovoltaic systems for the production of renewable energy

### DISTRIBUTION CENTER LOCATED IN BOTTANUCO (MARR LOMBARDIA)

During 2023 works started for the construction of the new distribution center in Bottanuco, a modern facility of over 14 thousand square meters, the completion of which is expected by the first half of 2024.

Interventions aimed at energy efficiency included the installation of:

- Photovoltaic panels
- LED lighting fixtures
- A system aimed at stabilize the electrical voltage to reduce energy waste
- CO<sub>2</sub>-powered refrigeration systems for low-temperature cold rooms
- Continuous monitoring systems of process parameters and immediate alert systems of anomalies in the operation of refrigeration systems in order to optimize power consumption
- Installation of the latest generation air conditioning systems

As far as water resource management is concerned, plans have been set for:

- The construction of a treatment plant for defrosting water and water from the evaporative towers with the realization of a system that provides for subsequent reuse
- The construction of a purification plant for the water coming from fresh meat and seafood cleaning

## DIRECT ENERGY CONSUMPTION



ENERGY CONSUMPTION				
	UdM	2023	2022	2021
Methane gas for heating	m <sup>3</sup>	<b>177,508.00</b>	215,597.48	242,913.00
Diesel oil for heating offices and for processing	l	26,200.00	26,500.00	31,500.00
Diesel oil for generators and sundry services	l	11,760.00	7,421.39	7,866.00
Electricity from the network	KWh	67,442,735.00	67,457,354.00	58,320,331.00
In-house produced electricity	KWh	718,768.00	764,780.00	342,675.00



ENERGY CONSUMPTION EXPRESSED IN GJ				
	UdM	2023	2022	2021
<b>Total consumption</b>	GJ	<b>248,304.20</b>	254,365.09	221,174.74
of which:				
Methane gas for heating	GJ	6,293.90	7,618.57	8,570.21
Diesel oil for heating offices and for processing	GJ	943.55	954.35	1,134.42
Diesel oil for generators and sundry services	GJ	423.52	267.27	283.28
Electricity from the network	GJ	242,793.85	242,846.47	209,953.19
In-house produced electricity	GJ	2,587.56	2,753.21	1,233.63

The consumption of methane and diesel used for heating decreased, mainly as a consequence of the mild winter temperatures. The increase in the quantity of diesel consumed intended for the operation of power units is due to the occurrence of a power outage on a branch that had to be compensated through the activation of the power unit. Generally, in fact, power units are activated in the event of electricity power supply interruptions. As far as the MARR Group is concerned, the consumption of electricity is mainly related to refrigeration and cooling systems. The reduction in electricity purchase is mainly associated to the closing of the subsidiary operational branch Chef S.r.l. Unipersonale subsequent to the merging of it into MARR and the termination of Taggia's plant activities.

## UNIT ENERGY CONSUMPTION INDEX



ELECTRICITY CONSUMPTION				
	UdM	2023	2022	2021
Electricity consumption (from the network)	GJ	<b>242,793.85</b>	242,846.47	209,953.19
Tons of fresh and frozen product handled	t	334,284.20	296,532.43	241,483.56
Unit index of energy consumption	GJ/t	0.73	0.82	0.87

As the consumption of electricity is mainly related to guarantee the functioning of refrigeration and cooling systems, the unit energy consumption index is calculated as the ratio of electricity consumption to the tons of fresh and frozen product handled<sup>2</sup> by the Group.

A decrease in the index can be observed following both: the higher volume of fresh and frozen products handled and the lower electricity consumption by virtue of the aforementioned.

<sup>2</sup> To identify the kg of product handled, reference is made to the kg of product that leaves the Group's warehouses (sold and transferred from the platforms to the branches, and by these to the Customers).

## ELECTRICITY SELF-PRODUCED FROM RENEWABLE RESOURCES



ELECTRICITY CONSUMPTION				
	UdM	2023	2022	2021
<b>Total electricity consumption</b>	KWh	<b>68,161,503.00</b>	68,201,361.00	58,663,006.00
of which self-produced from renewable resources		718,768.00	764,780.00	342,675.00

The figure for the consumption of the self-produced electricity from renewable sources indicated in the table refers to the energy produced by the photovoltaic plants.

It must be noted that during the last quarter of 2023 begun to function the extension of the photovoltaic plant installed on top of the Santarcangelo di Romagna headquarter. Furthermore, in the 2023 reporting the energy produced by the branch based in Catania and that produced by the subsidiary Frigor Carni S.r.l. counted for the entire year, while in 2022 their incidence was respectively for 6 and 9 months.



### PHOTOVOLTAIC PLANTS INSTALLATION

→ **ADDITIONAL SOLAR PANELS INSTALLATION IN THE SANTARCANGELO DI ROMAGNA HEADQUARTER:** During 2023 it has been installed and it started working the photovoltaic roof on top of the Santarcangelo di Romagna Headquarter with a power of 83 kWp. The plant is added to an existing one with a power of 56 kWp that was functioning since last fiscal year.

→ **SOLAR PANELS INSTALLATION ON THE NEW DISTRIBUTION CENTER LOCATED IN BOTTANUCO:** In the new distribution center of Bottanuco have been installed photovoltaic panels with a power of 600 kWp, their activation is foreseen in early 2024.



It should be noted that the amount of energy produced by photovoltaic plants is expected to grow as early as 2024 fiscal year because, in addition to the activation at the Bottanuco photovoltaic plant (power of 600 kWp), it is also planned to start the energy production by the photovoltaic plant at the Piacenza platform. Furthermore, as part of the investment plan, photovoltaic systems installation on the roofs of the platforms to be built in Ospedaletto Lodigiano (Lombardia), Castelnuovo di Porto (Lazio) and the branch of Monopoli (Puglia) are scheduled. Additional projects are under evaluation for the installation of photovoltaic panels on other existing branches.

### OTHER MEASURES TO FAVOUR ENERGY SAVINGS

The other measures adopted in 2023 investments plan to save energy and that are expected relative to the building of new platforms and branches, and in the revamping of the existing ones concern the installation of led light fixtures and systems to reduce energy waste.



→ **HIGH EFFICIENCY LED LIGHT FIXTURES INSTALLATION TO SUBSTITUTE THE EXISTING ONES**

The scheduled maintenance plans of different buildings where the branches are located provide that potential light fixture substitution interventions should be replaced with highly efficient led light fixtures.

→ During 2023 the relamping involved 6 distribution branches lighting systems. It is already planned for 2024 the replacement of other buildings' light fixture with more efficient led lights.

→ **TECHNOLOGY TO REDUCE ENERGY WASTE**

During 2023 in the MARR Venezia branch has been installed a technology able to guarantee a reduction of energy waste linked to excess voltages in the electrical networks. It is planned to spread out the installation of such a technology to other branches in 2024.

### GHG EMISSIONS AND POLLUTING SUBSTANCES EMISSIONS INTO THE ATMOSPHERE

**Direct** emissions coming from sources owned and controlled by the Company<sup>3</sup>:



DIRECT EMISSIONS - SCOPE 1				
	UdM	2023	2022	2021
<b>Total Emissions</b>	t CO <sub>2</sub> e	<b>456.78</b>	519.49	586.56
of which:				
Methane gas	t CO <sub>2</sub> e	355.72	429.18	481.75
Diesel oil for heating	t CO <sub>2</sub> e	69.75	70.55	83.86
Diesel oil for various generator sets and services	t CO <sub>2</sub> e	31.31	19.76	20.94

<sup>3</sup> The source of the coefficients used for the conversion into tCO<sub>2</sub>e is the ISPRA 2022 figure (for 2022), the ISPRA 2021 figure (for 2021), the ISPRA 2019 figure (for 2020), and International comparisons by TERNA DRIVING ENERGY 2019.

**Indirect emissions not physically produced by the Company** and not directly under its control:



EMISSIONS - SCOPE 2				
	UdM	2023	2022	2021
<b>Total emissions</b>	t CO <sub>2</sub> e	<b>21,244.46</b>	21,242.52	18,370.90
Electricity purchased from the network grid	t CO <sub>2</sub> e	21,244.46	21,242.52	18,370.90

### OZONE DAMAGING SUBSTANCES<sup>4</sup>



OZONE DAMAGING SUBSTANCES				
	UdM	2023	2022	2021
HFC - HFC/HFO	Kg	<b>5,032.53</b>	4,453.70	3,390.10

Purchases and associated consumption of HFG and HFO gas during the reporting year are related to gas replenishments that became necessary during maintenance or repair work on refrigeration systems. The increase from the previous year is almost entirely related to the gas loss and subsequent restoration resulting from an incident occurred in the refrigeration plant at the Pomezia branch. This was, therefore, an extraordinary event causing a gas leak, which was replenish as part of the plant's restoration activities.

<sup>4</sup> Annual data communicated within the month of May by ISPRA (National Institute for Environmental Protection and Research).

### UNIT GHG EMISSIONS CONSUMPTION INDEX

Emissions of ozone damaging substances derive from gas leaks of the refrigeration circuits aimed to maintain the low-temperature for the storage of goods. As a result, the reasonably chosen indicator to calculate the carbon intensity was the ratio of CO<sub>2</sub> emissions linked to HFC and CFO gases, with the tons of fresh and frozen product handled. Excluded from the count are the MARR Branches equipped with plants using ammonia that do not produce CO<sub>2</sub>e.



UNIT GHG EMISSIONS CONSUMPTION INDEX				
	UdM	2023	2022	2021
Emissions of ozone damaging substances (HFC-HFC/CFO)	t CO <sub>2</sub> e	<b>16,606.28</b>	14,514.19	12,512.05
Tons of fresh and frozen product	t	306,099.13	265,552.80	197,010.54
Unit index of greenhouse gas emissions	t CO <sub>2</sub> e/t	0.05	0.05	0.06



# 8.4 LOGISTICS EFFICIENCY AND RELATIVE EMISSIONS

Logistics management and transportation are a central factor for MARR in both economic and environmental sustainability, which has always adopted measures and policies oriented toward reducing its economic and environmental impact. Logistics management, understood as the process of planning, implementing and controlling the efficient and effective flow and storage of products, including related services and information, from the point of origin to the point of consumption, is a fundamental aspect of the MARR Group's business, which has always evaluated in relation to it the best solutions and investments.

## The key elements of MARR logistics are:

- 1 Efficient structuring of the logistics network**
- 2 Efficient transport and fleet management**
- 3 Efficient warehouse activities management**
- 4 Processes digitalization**

These aspects assume strategic importance for MARR's activity, which has always evaluated in relation to them the best solutions contributing to the economic sustainability of the activity while limiting its environmental impact.



## Efficient structuring of the logistics network

The efficient structuring of the logistics network, understood as choosing the location of platform facilities and distribution branches and the evaluation of the most effective and efficient way of managing incoming goods flows from suppliers and to customers is the cornerstone of logistics. The Group's multi-year investment plan, launched starting from 2023, also has among its goals to make the logistics network more efficient through the construction of new Distribution Units (Branches) and Platforms.



Such investments will allow the logistics and distribution efficiency enhancement through:

- The redesign of logistics activities at the stocking, handling and picking level
- The reduction of external deposits to stock the goods
- The increase in the transport activities' efficiency

It is forecasted the realization of:



### A DISTRIBUTION CENTER IN BOTTANUCO (MARR LOMBARDIA)

14 thousand square meters with the aim of increasing its presence in the Lombardia region, which ranks first in Italy in terms of out-of-home food consumption. Work has focused in the 2023 year and the start of distribution activities from the new unit is expected in the first half of 2024.



### A PLATFORM IN OSPEDALETTO LODIGIANO (LOMBARDIA REGION)

Around 40 thousand square meters, intended to serve as a primary storage and distribution platform for branches, as well as a distribution center dedicated to National Account Clients (operators of structured commercial catering and food service collective catering) and will include the introduction of an innovative and high level of automation in the stocking and handling activities of frozen products. The work will begin in 2024 and its completion is estimated by 2026.

**In the face of this expansion, compensatory interventions have been planned in the Ospedaletto area through the planting of forest and strips of shrubs, totaling more than 16,000 plants in 85,000 square meters.**



### A PLATFORM IN CASTELNUOVO DI PORTO (LAZIO REGION)

Over 30 thousand square meters. The investment consists in the platform lease by MARR, with the goal of proceeding with the remodulation and empowerment of logistic activities in the Lazio region, where MARR is currently present with three units (a logistic platform and two distribution centers). The works for the building of such new platform have been started in the last weeks of 2023, and their conclusion is planned by 2024, with the activities to begin by 2025.



### A DISTRIBUTION CENTER IN MONOPOLI (PUGLIA REGION)

Around 9 thousand square meters. The unit will be leased by MARR substituting the already existing one and it will have an adequate operational capacity to catch the development opportunities of a territory with a strong tourist vocation. It is planned that the works can start and conclude by the 2025 year.

## Efficient transport and fleet management

In its activity of goods transportation to Clients, MARR relies on average on around 170 external road transportation companies using over 950 vehicles.

The goods transportation flow linked to sales can be broken down into 3 main subcategories:

- Goods transportation between a distribution Platform and the other
- Goods transportation from distribution Platforms to operational Branches
- Goods transportation from Branches and Platforms to the Clients

### THE TRANSPORT EFFICIENCY ENHANCEMENT IS BASED ON:

- 1 Adoption of integrated tools for the planning and monitoring of the journeys**
- 2 Definition and analysis of logistics KPIs to monitor the efficiency of the transportation service, such as kg per journey**
- 3 Choice of transportation means with a low environmental impact**



## Adoption of integrated tools for the planning and monitoring of the journeys

MARR has some integrated systems to support logistics



### 1. ROOTS TRACKING

It is a vehicle monitoring system from the moment of departure at the distribution units up to delivery, which allows to know the position of the vehicle in real time and to notify the Customer in the event of any delays.

## 2. TRANSPORT MANAGEMENT SYSTEM (TMS)

It is a journey planning system, i.e., a routing software structured in such a way as to define the optimal "delivery round" for each vehicle. In particular, TMS allows you to process a large number of orders quickly, making it possible to lengthen the order taking cut-off time and, thus, enhance the service to the end Customer.

### ADVANTAGES OF TMS

**Minimising the number of vehicles used**

**Minimising the distance** in terms of km travelled

**Optimising** the level of filling of each vehicle (compatibly with the limits imposed by the traffic code on the roads) so that they travel with full loads

**Minimising journey times**

**Selecting** the vehicle with the range commensurate to the load and route to be followed

**Satisfying** the specific requests of each Client

## Choice of environmentally friendly transportation means

### THE FLEET AT A GLANCE

**FLOTTA**

**Over 600 vehicles** with a low environmental impact (LNG\* and CNG\*\* and euro 6)

\*LNG = Liquefied Natural Gas  
\*\*CNG = Compressed Natural Gas

MARR has 13 liquid methane vehicles (LNG), large capacity trucks intended for long distances, used for distribution routes from logistics Platforms to distribution Units. During 2023, an electric vehicle became operational, and during the first days of March 2024, came into operation a large capacity truck.



## Logistics informatic processes digitalization

### APP XDRIVE

It is an application that is installed on special Devices supplied to the drivers which allows you to have two main advantages:

- The certainty of occurred delivery
- The dematerialization of transport documents (DDT)

It is integrated with the Roots Tracking system and is a support for the driver in the delivery process which, thanks to the digital signature, becomes totally digital without the need to print any document.

## Efficient warehouse activities' management

### WAREHOUSE MANAGEMENT SYSTEM (WMS)

The Warehouse Management System serves to optimize the activity of all the resources present in the warehouse: goods, men and vehicles, from product tracking, which identifies the best position for storage, to picking functions, passing through inventory control and automation of goods reception up to the management of shipments and tracking of couriers. Having a WMS brings the company advantages which, already in the short term, significantly affect the efficiency of warehouse flows and processes.



To summarize, we can identify 7 related benefits:

1. Increase productivity
2. Reduce order fulfilment times
3. Reduce errors
4. Reduce the environmental impact
5. Optimize goods handling costs
6. Optimize space management
7. Automate reporting

## Emissions due to transportation

Data of scope 3 emissions is shown below regarding the "Downstream transportation and distribution" category, or the emissions concerning the transportation and distribution of products sold, carried out through vehicles and facilities that are not owned or controlled by the Group.<sup>5</sup>



EMISSIONS - SCOPE 3				
	UdM	2023	2022	2021
<b>Total emissions</b>	t CO <sub>2</sub> e	<b>21,501.11</b>	17,082.83	13,985.76
Road transport by logistics suppliers	t CO <sub>2</sub> e	21,501.11	17,082.83	13,985.76

The indirect Scope 3 emissions considered are those concerning emissions generated by the transporters, service companies used by the MARR's Group for products distribution and are calculated, as previous years, with reference to the parent company MARR S.p.A. considering that it is source of almost all of this type of emissions at the Group level.

It must be pointed out that the above impact is correlated to the distance travelled by the transporters, for both supplies from the Platforms to Customers (National Account) and to the MARR Branches, as well as from the latter to the Customers (Street Market). Sea legs related to branches located on islands are not considered, nor are the kilometres travelled by our agents' transporters with depot nor transfers between branches, which are in any case not relevant on the total kilometres count.

<sup>5</sup> The emissions were estimated by taking as a reference a standard trip with average mileage and average transported weight for the reference year, multiplied by the total number of trips made, assuming all vehicles are diesel-engine. The emissions are calculated using the coefficients of conversion into CO<sub>2</sub> in the GHG Protocol (2015). Sea legs related to branches located on islands are not considered, nor are the kilometres travelled by our agents' transporters with depot nor transfers between branches.

# 8.5 OPTIMIZATION OF WATER CONSUMPTION

## Water used for glazing

In December 2014, EU Regulation 1169/2011 became applicable, concerning disclosure to the consumer of information on food products. This regulation establishes that for seafood products under ice, the label must indicate only the net weight and that the glazing must not be considered, in the same way as cardboard or wrapping.



### What is glazing?

The glazing of frozen or deep-frozen seafood products is a conservation method used to protect them with a uniform surface area of ice obtained from drinking water.



### THE PURPOSES OF GLAZING

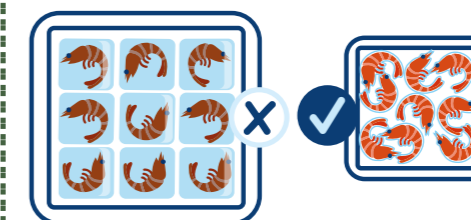
- Preventing oxidation and rancidity that may occur during storage
- Protecting the food from "cold burns" that would be visible as ordinary burns, making the product no longer marketable
- Avoiding dehydration, and thus loss in weight due to loss of liquids

## The marketing of seafood products with minimal glazing enables greater environmental sustainability

### Reduction in the use of water



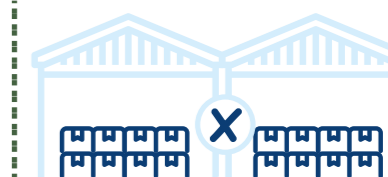
### Reduction in emissions due to transport



### Reduction in the use of energy



### Reduction in the use of packaging material



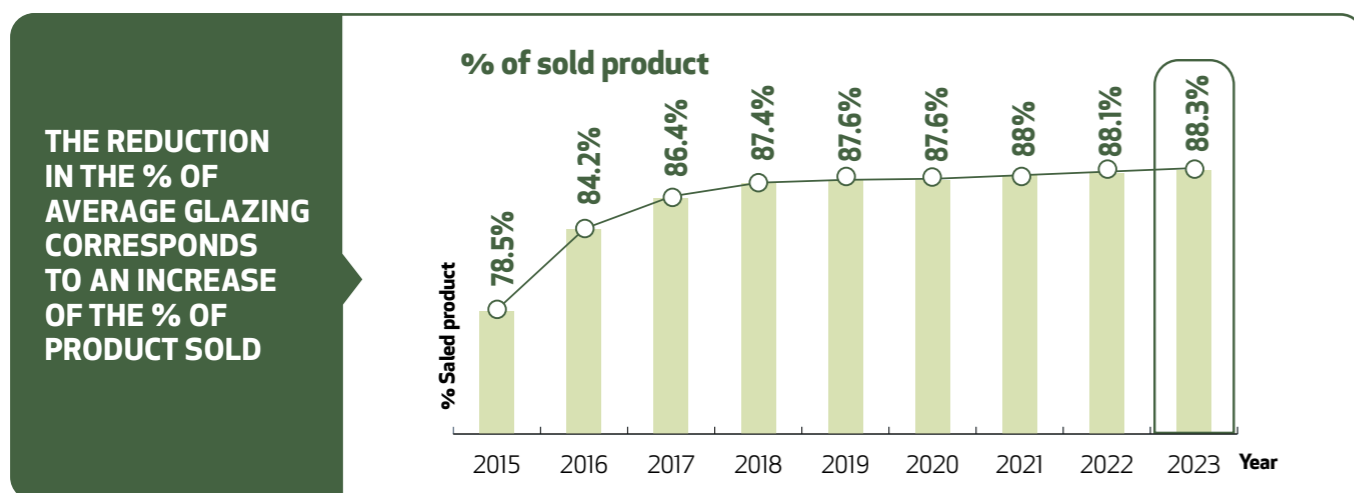
### Reduction in storage space



Since 2015, MARR implemented a process of supplying seafood products for which the percentage of glazing, if any, is merely that technically necessary to protect the product.

Such choice has enabled the average percentage of product to be increased for each single reference and simultaneously reduce the average percentage of ice used as a covering layer to protect each single product that required glazing.

The following graph shows that over the years, the reduction in the % of average glazing corresponds to an increase of the % of product sold.



**WATER SAVED BY REDUCING THE PERCENTAGE OF GLAZING SINCE 2015**

OVER **14.6** thousand tons OF **WATER** SAVED

IN **9** years

**1,833** FIRE ENGINES

**=**

**6** OLYMPIC-SIZE SWIMMING POOLS

**Management of water resources**

With specific regard to the management of water resources, it must be noted that their use can be subdivided into four different types of consumption: hygiene services, washing the work rooms, product processing areas and cooling systems where condensation is produced through evaporation condensers.

In order to limit the consumption by the company of water resources to essential consumption, a monitoring system has been implemented with manual checks aimed at limiting consumption, optimising the resources and reducing waste, even in the event of faults in the water pipes and plants. The recording frequency has been determined on the basis of the level of criticality of each utility.

While in the first three cases only water originating from local aqueducts is used, considering the need to guarantee that the water supplied is drinkable in compliance with the sanitary certifications, in the case of cooling using evaporation condensers, the local wells are also used, if there are any.

**Volume of withdrawn water**

The following is the figure shows the volume of withdrawn water during 2023, with the clarification that the figure of the groundwater's withdrawal is represented by the withdrawal from artesian wells and that this water is used for industrial use only, mainly related to the refrigeration's

operation of plants equipped with evaporative towers. The third-party water resources, on the other hand, represent fresh water taken from aqueducts and/or delivered by external authorized suppliers through the use of cisterns and intended for both, civil and industrial use.

MARR does not source from reservoirs located in water-stressed areas.



	UdM	WATER WITHDRAWN BY SOURCE					
		2023		2022		2021	
		Soft water	Other types of water	Soft water	Other types of water	Soft water	Other types of water
<b>Total volume, of which:</b>	m <sup>3</sup>	<b>230,550</b>	-	239,594	-	226,277	-
from surface waters	m <sup>3</sup>	0	-	0	-	0	-
from groundwater	m <sup>3</sup>	62,174	-	64,842	-	79,034	-
from sea water	m <sup>3</sup>	0	-	0	-	0	-
water produced	m <sup>3</sup>	0	-	0	-	0	-
third-party water resources	m <sup>3</sup>	168,376	-	174,752	-	147,243	-

The decrease in water withdrawals resources from third parties is mainly related to the consumption disappearance of the unipersonal Chef Ltd. office, which was closed following the merger into MARR. This decrease was partly offset by higher water consumption that occurred during the year at the headquarters of the subsidiary New Catering, as a result of a technical breakdown.



**REALIZATION OF AN INVERSE OSMOSIS SYSTEM FOR THE WATER DESALINATION AT THE PALERMO BRANCH.**

The plant with a total production capacity of approximately 4,400 l/h has the function of desalinating water extracted from the artesian well that has a salt concentration above the norm. The treated water is intended for industrial use (evaporative towers) and for cleaning, washing, sanitation services and for the use of operating departments.



WATER RESOURCE USE UNIT INDEX				
	UdM	2023	2022	2021
<b>Total volume of withdrawn water</b>	m <sup>3</sup>	<b>230,550</b>	239,594	226,277
Ton of handled product	t	580,480	511,750	401,239
Water resource use index	m <sup>3</sup> /t	0.40	0.47	0.56

The unit index of water resource use is calculated by relating total water withdrawn to tons of product handled. The decrease from the previous year is linked to the increase in the amount of product handled.

### VOLUME OF WATER DISCHARGED



WATER DISCHARGED BY SOURCE				
	UdM	2023	2022	2021
<b>Total volume, of which:</b>	m <sup>3</sup>	<b>226,728</b>	235,130	222,917
into sewer systems	m <sup>3</sup>	182,331	178,755	164,276
into surface waters	m <sup>3</sup>	44,397	56,375	58,641

The decrease in volume of water discharged is the direct consequence of the reduction of water withdrawn volume, for the aforementioned reasons.

It must be pointed out that the volume of discharged water it is estimated to be equal to the withdrawn water volume considering that are not present measurement of capacity in the discharge, with the exception of the MARR Milano branch. The difference between water withdrawn and discharged is referred to water released due to evaporation in the branch of MARR Milano which is the only one that, at the present moment, has the tool to measure capacity and it is operational since 2018. In the hypothesis of evaporative towers presence at other branches, also having the measurement tool for the capacity of the discharges, the value of the quantity of water discharged would be inferior, as it would be cleaned by the quantity of water loss due to evaporation.

## Monitoring of waste water

In its path to improving the management of water resources, MARR has invested in monitoring and controlling the quality of the discharge waters by laboratory analysis to verify their compliance with the dispositions of Legislative Decree 152/06 and it has rationalised the consumption of detergents and disinfectants which directly impact the discharge waters, strictly sticking to the methods and concentrations stated in the sanitisation procedures. It has also begun awareness activities aimed to the employees and operators to optimize water consumption.



**OVER 1,600 ANALYSES WERE CONDUCTED ON WASTE WATERS**

Discharge waters, except for those from hygiene services, are monitored through self-control procedures and also by the responsible authorities with regard to the discharge authorisations or AUA (Sole Environmental Authorisation).

## Chemical substances

We represent below the information relative to the chemical substances used by the Company for the functioning and management of the refrigeration systems. The table refers to MARR S.p.A. and New Catering S.r.l.



CHEMICAL SUBSTANCES				
	UdM	2023	2022	2021
Ammonia for refrigeration	kg	<b>420</b>	470	970
"Antifreeze" chemical products for the refrigeration circuits	kg	<b>2,570</b>	440	3,000
Chemical products for water treatment	kg	<b>21,841</b>	22,650	23,310

Ammonia and antifreeze chemical product consumption are related to the proper operation of refrigeration systems, and their purchase and use is related to routine and extraordinary maintenance activities.

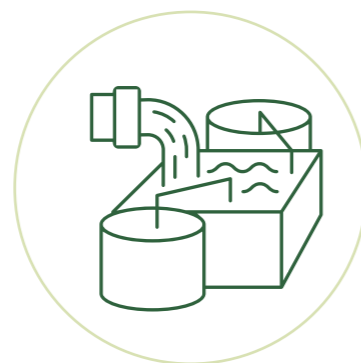


### INVESTMENTS IN PURIFICATION SYSTEMS

As far as investments are concerned for the realization of the new Bottanuco distribution center, systems deputed to the treatment of process and working water before their discharge in the sewer have been realized.

#### → Treatment plant of deicing water and water from the evaporative towers.

The plant is intended for the treatment of process water from defrosting and used in the evaporative towers before being discharged into the sewer system or reused for industrial aims.



#### → Purification plant of water coming from the washing of the meat and fresh seafood.

The plant is intended for the treatment of the water before it is poured into the sewage system.

# 8.6 WASTE MANAGEMENT

The waste generated mainly involves packaging made of paper, cardboard, plastic, polystyrene, mixed materials and wood, used to deliver goods from suppliers to platforms or distribution branches. MARR intends to continuously improve waste management by increasing the percentage of waste recovery, recycling or reuse.



**The objectives pursued in the waste management are:**

- The implementation of a waste management that allows for the continuous monitoring of the quantity and type of waste produced, and that applies the most efficient solutions in the processes of collection and initial phase of recovery
- The realization of circular economy projects characterized by recycling and reuse

## Waste management system with the aid of digital tools

Since last fiscal year, a contract has been signed with partner Innovando to provide a waste management service that provides for the complete management of waste: from collection to treatment, through digital traceability of the flows.

The project that initially started on some branches has been extended during the 2023 year to all Group facilities and provides for the use of a digital platform called iSystem that ensures efficient and transparent management of the entire waste management operational process, from the collection of materials to their recovery.

### The advantages associated with this way of management are:

- Real-time control of the collection, storage and start-to-recovery process steps
- The reduction of costs and time thanks to the collection planning and routing system, which is associated to a reduction of the distance travelled by collection vehicles and minimization of fuel consumption
- The use of digital solutions to optimize and automate the management, compilation and filing of documents

In November, during the Ecomondo Fair in Rimini, MARR was mentioned by its partner Innovando as a virtuous example of waste management.

## Waste produced per type and quantity

In the following tables, evidence is given of the quantities of waste produced showing the distinction by classification into hazardous and non-hazardous, also indicating the destination for recovery or disposal.



over  
3,200  
tons of waste aimed  
to recovery

	WASTE PRODUCED			
	UdM	2023	2022	2021
<b>Total waste produced</b>	kg	<b>3,269,581.13</b>	2,757,768.60	2,467,065.00
of which hazardous		45,556.00	43,644.00	28,432.00
of which non-hazardous		3,224,025.13	2,714,124.60	2,438,633.00



	WASTE AIMED TO RECOVERY			
	UdM	2023	2022	2021
<b>Total waste produced</b>	kg	<b>3,225,256.13</b>	2,687,525.60	2,069,204.00
of which hazardous		33,681.00	34,918.00	28,432.00
of which non-hazardous		3,191,575.13	2,652,607.60	2,040,772.00



	WASTE AIMED TO DISPOSAL			
	UdM	2023	2022	2021
<b>Total waste produced</b>	kg	<b>44,325.00</b>	70,243.00	397,861.00
of which hazardous		11,875.00	8,726.00	-
of which non-hazardous		32,450.00	61,517.00	397,861.00

The data provided represent the share of waste disposed of by Group companies through private disposers.

The part destined for municipalities<sup>6</sup> is decreasing due to the partnerships between MARR and Innovando. The management coordinated through real-time waste for disposal monitoring has been successfully applied for the 2023 year on almost every location nationwide, and this has enabled management improvements, both in terms of response time and in the management methods of individual locations. The incidence of hazardous waste on total waste generated is very small at 1 percent in 2023 (1.6 percent in 2022). The main hazardous waste are exhaust oils of mineral origin, and to a lesser extent also neon tubes, light bulbs and batteries from maintenance work on the infrastructures.

As far as the figure of waste for recovery is concerned, it should be noted that the historical series reports the waste figure to which MARR's producer assigned such destination to the waste aimed to sorted waste. This indication can be deducted on the waste identification form (FIR) at the time of delivery from MARR's producer to the operator assigned to collect the waste (disposer). The destination facility, which accepts the material with the characteristics proposed by the producer, performs a further selection that allows the waste to be separated according to the type and characteristics, and at this stage can also generate the waste relocation, for example, if initially delivered with the destination of recovery changing it to disposal. Until now, there was no data available on the waste actually recovered from the destination plant because by law such feedback is not mandatory. To this end it should be noted that a project is being defined with the partner Innovando that will make it possible to exactly quantify the recovered waste.

The drop in waste for disposal is partly due to the fact that waste no longer adequate for human consumption, which in the past was totally sent to landfills, is now almost totally recycled through waste-to-energy plants, and partly thanks to the improvements made in waste management made possible by the extension of the new waste management system to almost all branches.

HAZARDOUS WASTE

2023

1%

vs

2022

1.6%

of the total waste generated



	UNIT INDEX OF WASTE PER TONNE OF PRODUCT HANDLED			
	UdM	2023	2022	2021
<b>Total wastes produced</b>	t	<b>3,269.58</b>	2,757.77	2,467.07
Tons of product handled	t	580,480.37	511,750.37	401,239.07
Waste per ton of product handled	t/t	0.006	0.005	0.006

The unitary waste index per ton of handled product is in line with that of previous fiscal years.

<sup>6</sup> The waste that is delivered to the service offered by individual municipalities, in compliance with the regulations and in return for payment of the relevant Waste Tariff (TA.RI) are not accounted for.





## Circular economy projects aimed at recycling and reuse

2023

### CONTINUATION OF THE PROJECT TO REGENERATE THE EXPANDED POLYSTYRENE (ESP) OF THE CRATES USED FOR HANDLING FRESH SEAFOOD PRODUCT

The circular economy project linked to the valorisation of expanded polystyrene (ESP), launched in 2021, continued during 2023.

Expanded polystyrene, the material of which the crates used for the distribution and handling of fresh fish are made, is considered one of the wastes with the most impact as it is classified as non-recoverable waste and mainly intended for disposal.

Considering the volumes handled annually and the use mainly in the fish sector, MARR has launched a management system that allows the expanded polystyrene to be regenerated and reintroduced into the production cycle. The expanded polystyrene is worked through a pressing and compacting machine which allows to obtain a 100% recycled, recyclable and reusable semi-finished product for the production of new products (for example in the construction, installation and packaging sectors), thus assuming the qualification of secondary raw material.

22,000 kg  
of expanded polystyrene

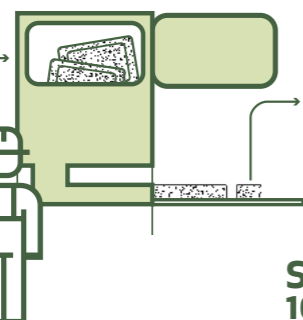


In 2023 around 22,000 kg of polystyrene have been recovered, equals to 99% of the delivered material, accounting for a total of 3 trips and 808.006 km travelled. The destination of the recovered polystyrene is for the production of insulation materials for civil and industrial buildings.

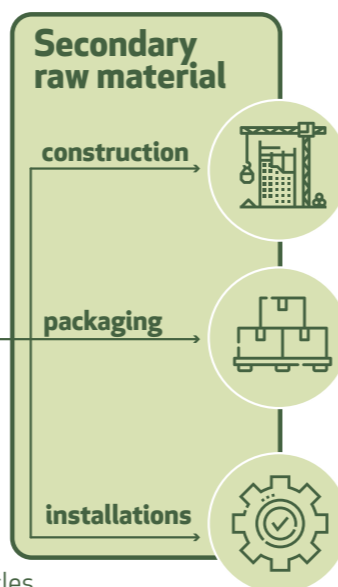
Containers used for the **distribution** and handling of fresh seafood in **expanded polystyrene**



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



**Semi-processed 100% recycled** recyclable and reusable in the production of new articles



### START OF THE PROJECT TO RECOVER AND REUSE PALLETS

During the course of 2023 MARR launched a project to monitor and arrange wooden pallets to reuse them. The project involved few branches only and it will be expanded to the rest of the branches nationally in 2024.



2023



In the first months of 2024 MARR obtained the **CHEP sustainability certification**, a close-circuit pallet management system used at the European level.

## 8.7 FIGHT AGAINST FOOD WASTAGE

According to FAO's estimates, a third of food products worldwide is lost or wasted every year throughout the entire industry. For this reason, it is more urgent than ever a "fight" against food waste that is taking into account the necessity to safeguard water resources, fish, forest and soil. Indeed, it is not "only" a matter of food, but of the entire production process.

A global priority, also inserted into the 2030 UN Agenda with the SDGs, providing that by the 2030 year "global food waste per capita at the retail and consumer levels to be halved, and reduce food losses during production and supply chains, including post-harvest losses".

Actions to contain surpluses act particularly upstream in the procurement planning as a consequence of continuous monitoring of inventories, minimizing the waste. Any food product surplus unsold are donated to foundations, communities and other local associations concerned with improving the conditions of people who are poor or disadvantaged. For more information about the figure of donations made during the year 2023, please refer to section 7.2 Local communities and donations.

**TOTAL DONATIONS IN 2023** **over 50 tons** = **100,000 MEALS DONATED\***

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

## Procurement planning



### CENTRAL PROCUREMENT (CP) REINFORCEMENT

In 2023, Central Procurement (CP) is in charge of the procurement and reordering activities of all commodities, created with the aim of progressively improving the specialization of the organization to maximize the level of service to Customers. The CP consists of a dedicated team made of several specialized professionals, who, through the use of new management software, analyze demand forecasts and develop the most effective goods procurement proposals based on business objectives.

CP performances are monitored and evaluated on the basis of specific KPIs (Key Performance Indicators):

- Valore delle scorte e rotazioni
- Livello di Servizio calcolato sulla base degli stock out
- Nel 2023 sono stati aggiunti due nuovi KPI, la misurazione del livello di servizio dei fornitori in termini di stock out e puntualità della consegna



OBBIETTIVO RAGGIUNTO  
1° TRIMESTRE 2024

The service has been activated on every Platforms and operational Units (target achieved in the first quarter of 2024).

In the coming months, the level of centralization will be further increased on some strategic commodities (e.g., meat and fresh food) to ensure better stock rotation, better FEFO management, optimization of the items involved stock duration, and a greater saturation of distribution means and consequent decrease in circulating means.

### CP TRAINING - WI400

The objective behind the implementation of a program called WI400 was to develop and reorganize in a single tool all activities related to goods reordering, unifying and creating a standard for procurement procedures for all Distribution Units.

The software makes it possible to manage into a single scenario all the necessary information for users to define reorder proposals, monitor the procurement flow and optimize exchanges between the various Departments, thus reducing the number of operations on the ERP system (which remains the reference database for data acquisition).

In doing so, while the management of information related to availability, movements, stock, etc. are retrieved in different consultative functions, on WI400 they are reorganized in an organic, dynamic and on-demand way to support the user in the various phases of the reordering procedure.



As a company that mainly distributes food, MARR plays a crucial role in the fight against food waste and incentivizes supply chain synergies by trying to prevent waste both upstream, by rationalizing orders to suppliers, and downstream, by adopting specific solutions for Clients.

In particular, MARR's commitment is expressed through:

- Products offer with innovative packaging with a high service content and that are tailored to the Customer's needs
- Ensuring frequent deliveries to the Customer thanks to the efficient logistics network

Furthermore, the assembly of Customer orders is carried out by minimizing the use of secondary packaging to the strict necessary to ensure product protection and preservation requirements. In repackaging, the packaging used are of different sizes, appropriate to the quantities and size/weight of the products they are to contain.

# CONTENT INDEX

## Table linking the material topics and the topics of Legislative Decree 254/2016

The table shows the correlation between the topics identified as a priority on the basis of the materiality analysis conducted and that stated in Legislative Decree 254/2016.

Table of correlations between Material Topics and Topics from Legislative Decree 254/2016	
Topics from Legislative Decree 254/2016	Material topics from materiality analysis
<b>FIGHT AGAINST CORRUPTION</b>	Fight against corruption and anti-competitive practices
<b>ENVIRONMENT</b>	Packaging management Optimization of energy consumption and related emissions Logistics efficiency and related emissions Optimization of water consumption Waste management Fight against food wastage
<b>HUMAN RESOURCES MANAGEMENT</b>	Protection of diversity and equal opportunities Employees and Collaborators wellbeing, health and safety
<b>SOCIAL SCOPE: SUPPLY CHAIN</b>	Promotion of chains respectful of animal welfare and biodiversity Ethical and sustainable procurement and respect for Human rights Supply and use of sustainable raw material in the private label products Upgrading the value of "green" and local products
<b>SOCIAL SCOPE: COMMUNITIES</b>	Stakeholders' integration and dialogue Fight against food wastage Creation of value in the medium and long term
<b>SOCIAL SCOPE: CLIENTS</b>	Customer satisfaction and loyalty Transparency and traceability of Customers' information Product quality and safety









## Table linking the GRI standards – Legislative Decree 254/2016 and SDGs

### Notes for consultation:

- The column “decree 254/16” lists the indicators of the gri standards that provide information correlated to the italian laws and regulations in force concerning the non-financial declaration;
- The sdgs column states the connection between the disclosure of the gri standards with the 17 sustainable development goals of the 2030 agenda (stating the number, according to the table produced by the gri in the document “linking the sdgs and the gri standards”).

MARR presented a report in compliance with the GRI Standards for the year 2023, using GRI 1 - Fundamental Principles - 2021 version. No GRI sector standards relevant to MARR's activity have been released.



INDICATORS	Decree 254/16	SDGs	Page
<b>GRI 2: GENERAL DISCLOSURES 2021</b>			
<b>General disclosures</b>			
2-1 Organizational details	●		5
2-2 Entities included in the organization's sustainability reporting	●		5
2-3 Reporting period, frequency and contact point	●		5
2-4 Restatements of information	●		5
2-5 External assurance	●		160
<b>Activities and workers</b>			
2-6 Activities, value chain and other business relationships	●		15-23
2-7 Employees	●		93-95
2-8 Workers who are not employees	●		14
<b>Governance</b>			
2-9 Governance structure and composition	●		42-43
2-10 Nomination and selection of the highest governance body	●		42-43
2-11 2-11 Chair of the highest governance body	●		42-43
2-12 Role of the highest governance body in overseeing the management of impacts			42-43
2-13 Delegation of responsibility for managing impacts	●		46
2-14 Role of the highest governance body in sustainability reporting	●		42-43
2-15 Conflicts of interest			42

INDICATORS	Decree 254/16	SDGs	Page
2-16 Communication of critical concerns			45
2-17 Collective knowledge of the highest governance body			42-43
2-18 Evaluation of the performance of the highest governance body			42-43
2-19 Remuneration policies			42
2-20 Process to determine remuneration			42

### Strategy, policies and practices


2-22 Statement on sustainable development strategy	●		33
2-23 Policy commitments			33-40
2-24 Embedding policy commitments	●		33-40
2-25 Processes to remediate negative	●		33-40
2-26 Mechanisms for seeking advice and raising concerns			45
2-27 Compliance with laws and regulations	●		46
2-28 Membership associations			125

### Stakeholder engagement


2-29 Approach to stakeholder engagement	●		126-127
2-30 Collective bargaining agreements	●		91





### ECONOMIC CONTEXT

#### 201 - Economic Performance 2016









201-1 Economic value directly generated and distributed			50
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#### 204 - Procurement practices 2016

204-1 Percentage of expenditure on local suppliers			104
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INDICATORS	Decree 254/16	SDGs	Page
<b>205 - Anticorruption 2016</b>			
205-1 Activities subject to corruption risks	•		44
205-2 Communication and training regarding anti-corruption policies and procedures	•		44
205-3 Confirmed corruption and relative measures taken	•		44
<b>206 - Anti-competitive Behaviour 2016</b>			
206-1 Legal action for anti-competitive and anti-trust behaviour and monopolies			44
<b>207 - Tax 2019</b>			
207-1 Approach to taxation			52
207-2 Fiscal governance, control and risk management			46-52
207-3 Engagement of stakeholders and management of tax-related worries			52
207-4 Country by Country Reporting			52

## ENVIRONMENTAL CONTEXT

















<b>301 - Materials 2016</b>			
301-1 Materials used by weight and volume	•		130-131
301-2 Recycled input materials used	•		130-131
301-3 Reclaimed products and their packaging materials	•		130-131
<b>302 - Energy 2016</b>			
302-1 Energy consumption within the Group	•		133-137
302-3 Energy intensity	•		133-137
<b>303 - Water and Effluents 2018</b>			
303-1 Interactions with water as a shared resource			143-147
303-3 Drawing water	•		145
303-4 Interactions with water as a shared resource	•		146





INDICATORS	Decree 254/16	SDGs	Page
303-5 Water consumption	•		143-147
<b>304 - Biodiversity 2016</b>			
304-1 Operating sites owned, leased, managed in (or adjacent to) protected area sand areas with a high biodiversity value outside protected areas	•		129
<b>305 - Emissions 2016</b>			
305-1 Direct GHG emissions (Scope 1)	•		136
305-2 Indirect GHG emissions from energy sources (Scope 2)	•		137
305-3 Indirect GHG emissions from other sources (Scope 3)	•		142
305-4 Intensity of greenhouse gas emissions	•		137
<b>306 - Waste 2020</b>			
306-1 Waste generation and significant waste-related impacts	•		148-150
306-2 Management of significant waste-related impacts	•		148-150
306-3 Waste generated	•		148
306-4 Waste diverted from disposal	•		149
306-5 Waste directed to disposal	•		149
<b>308 - Supplier Environmental Assessment 2016</b>			
308-1 New suppliers selected using environmental criteria	•		110

## SOCIAL CONTEXT

<b>401 - Employment 2016</b>			
401-1 Total number and turnover rate by age group, gender and region	•	 	92
401-2 Benefits for permanent workers not provided for fixed-term or part-time workers	•	 	91
401-3 Parental Leave	•	 	90



INDICATORS	Decree 254/16	SDGs	Page
<b>402 - Labour Management Relations 2016</b>			
402-1 Minimum period of notice in the event of workforce changes	•		91
<b>403 - Occupational Health and Safety 2018</b>			
403-1 Occupational health and safety			99-102
403-2 management system			99-102
403-5 Hazard identification, risk			85
403-9 assessment, and incident investigation	•		102
403-10 Training of workers on matters of occupational health and safety	•		101
<b>404 - Training and Education 2016</b>			
404-1 Average training hours per employee per year	•		86
<b>405 - Diversity and Equal Opportunity 2016</b>			
405-1 Diversity within the governance bodies and workforce	•		93-94
405-2 Ratio between basic salary and remuneration for men and women by category and operating qualification			98
<b>406 - Non-discrimination 2016</b>			
406-1 Incidents of discrimination and action taken	•		83
<b>413 - Local Communities 2016</b>			
413-1 Activities involving the engagement of the local communities, impact assessments and development programmes	•		122-123
413-2 Operations with significant actual and potential negative impacts on local communities	•	 	122-123
<b>414 - Supplier Social Assessment 2016</b>			
414-1 New suppliers selected using social criteria	•		110
<b>416 - Customer Health and Safety 2016</b>			
416-1 Assessment of product categories and services with impacts on health and safety	•		66
416-2 Non-compliances concerning impacts on the health and safety of products and services	•		66

INDICATORS	Decree 254/16	SDGs	Page
<b>417 - Marketing and Labelling 2016</b>			
417-1 Requirements in terms of information and labelling of products and services	•		74
417-2 Non-compliances concerning information and labelling of products and services	•		74
417-3 Non-compliances concerning marketing communications	•		74
<b>Customer privacy 2016</b>			
418-1 Proven complaints regarding violations of customer privacy and the loss of customer data	•		47



## Independent auditor's report on the consolidated non-financial statement

pursuant to article 3, paragraph 10, of Legislative Decree n.254 of 30 December 2016 and article 5 of CONSOB Regulation n. 20267 of January 2018

To the Board of Directors of MARR SpA

Pursuant to article 3, paragraph 10, of Legislative Decree n. 254 of 30 December 2016 (hereinafter also, the "Decree") and article 5, paragraph 1 g), of CONSOB Regulation n. 20267/2018, we have undertaken a limited assurance engagement on the consolidated non-financial statement of the MARR Group for the year ended 31 December 2023 prepared in accordance with article 4 of the Decree and approved by the Board of Directors on 13 March 2024 (hereinafter the "NFS").

Our review does not extend to the information set out in the paragraph "European Environmental Taxonomy" of the MARR Group's NFS, required by article 8 of Regulation (EU) n. 2020/852.

### Responsibilities of the Directors and the Board of Statutory Auditors for the NFS

The Directors are responsible for the preparation of the NFS in accordance with articles 3 and 4 of the Decree and with the selection of "Global Reporting Initiative Sustainability Reporting Standards" updated in 2021 by the GRI – Global Reporting Initiative (hereinafter also, "GRI Standards"), identified by them as the reporting standard.

The Directors are also responsible, in the terms prescribed by law, for such internal control as they determine is necessary to enable the preparation of a NFS that is free from material misstatement, whether due to fraud or error.

Moreover, the Directors are responsible for identifying the content of the NFS, within the matters mentioned in article 3, paragraph 1, of the Decree, considering the activities and characteristics of the MARR Group and to the extent necessary for an understanding of the MARR Group's activities, development, performance and related impacts.

Finally, the Directors are responsible for defining the business and organisational model of the MARR Group and, with reference to the matters identified and reported in the NFS, for the policies adopted by the MARR Group and for identifying and managing the risks generated and/or faced by the latter.

The Board of Statutory auditors is responsible for overseeing, in the terms prescribed by law, compliance with the Decree.

### Procedural house Coopers SpA

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### Auditor's Independence and Quality Control

We are independent in accordance with the principles of ethics and independence set out in the Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code) issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. In the period this engagement refers to our firm applied International Standard on Quality Control 1 (ISQC Italia 1) and, accordingly, maintained a comprehensive system of quality control including policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### Auditor's Responsibilities

Our responsibility is to express a limited assurance conclusion, based on the procedures we have performed, regarding the compliance of the NFS with the Decree and the GRI Standards. We conducted our engagement in accordance with *International Standard on Assurance Engagements ISAE 3000 (Revised) – Assurance Engagements Other than Audits or Reviews of Historical Financial Information* (hereinafter "ISAE 3000 Revised"), issued by the International Auditing and Assurance Standards Board (IAASB) for limited assurance engagements. That standard requires that we plan and perform procedures to obtain limited assurance about whether the NFS is free from material misstatement. Therefore, the procedures performed were less in extent than for a reasonable assurance engagement conducted in accordance with ISAE 3000 Revised and, consequently, do not provide us with a sufficient level of assurance that we have become aware of all significant facts and circumstances that might be identified in a reasonable assurance engagement.

The procedures performed on the NFS were based on our professional judgement and included inquiries, mainly of personnel of the Company responsible for the preparation of the information presented in the NFS, inspection of documents, recalculations and other procedures designed to obtain evidence considered useful.

In detail, we performed the following procedures:

1. Analysis of the relevant matters reported in the NFS in relation to the activities and characteristics of the MARR Group, in order to assess the reasonableness of the selection process used, in accordance with article 3 of the Decree and with the reporting standard adopted;
2. Analysis and assessment of the criteria used to identify the consolidation perimeter, in order to assess their compliance with the Decree;
3. Comparison of the financial information reported in the NFS with the information reported in the MARR Group's consolidated financial statements;
4. Understanding of the following matters:
  - Business and organisational model of the MARR Group with reference to the management of the matters specified in article 3 of the Decree;
  - Policies adopted by the MARR Group with reference to the matters specified in article 3 of the Decree, actual results and related key performance indicators;
  - Key risks generated and/or faced by the MARR Group with reference to the matters specified in article 3 of the Decree.

With reference to those matters, we compared the information obtained with the information presented in the NFS and carried out the procedures described under item 5 a) below.





5. Understanding of the processes underlying the preparation, collection and management of the significant qualitative and quantitative information included in the NFS.

In detail, we held meetings and interviews with the management of MARR SpA, and we performed limited analyses of documentary evidence, to gather information about the processes and procedures for the collection, consolidation, processing and submission of the non-financial information to the function responsible for the preparation of the NFS.

Moreover, for material information, considering the activities and characteristics of the Group:

- at a group level,
  - a) with reference to the qualitative information included in the NFS, and in particular to the business model, the policies adopted and the main risks, we carried out interviews and acquired supporting documentation to verify its consistency with available evidences;
  - b) with reference to quantitative information, we performed analytical procedures as well as limited tests, in order to assess, on a sample basis, the accuracy of consolidation of the information;
- for the following company, MARR SpA, which was selected on the basis of their activities, its contribution to the key performance indicators at a consolidated level and their location, we carried out site visits during which we met local management and gathered supporting documentation regarding the correct application of the procedures and calculation methods used for the indicators.

#### **Limited Assurance Conclusion**

Based on the procedures performed, nothing has come to our attention that causes us to believe that the NFS of the MARR Group for the year ended 31 December 2023 is not prepared, in all significant respects, in accordance with articles 3 and 4 of the Decree and with the selection of the GRI Standards.

Our conclusion above does not extend to the information set out in the “European Environmental Taxonomy” paragraph of the MARR Group’s NSF, required by article 8 of Regulation (EU) n. 2020/852.

Bologna, 27 March 2024

PricewaterhouseCoopers SpA

*Signed by*

Giuseppe Ermocida  
(Partner)

*This report has been translated from the Italian original solely for the convenience of international readers.*

## SUSTAINABILITY REPORT 2023


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Share capital € 33,262,560  
fully paid up divided into n. 66,525,120 ordinary shares.  
Company subject to the management and coordination of  
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