



Sustainability Report



2023

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Letter to Stakeholders

The economic, social and environmental changes that are currently taking place require us to reflect on our way of acting, individually and collectively, in both the private and the public sphere.

The importance we give to sustainability as an integral part of our activity and our long-term commitment to the environment and to society has seen us take concrete action in this area, by presenting our first Sustainability Report, which will accompany the traditional Financial Statements as a new system of communicating our performances and strategies with a focus on Environmental, Social and Governance concepts.

The growing importance of this topic is emphasised by the recent regulatory developments, such as the European Corporate Sustainability Reporting Directive (CSRD) and the European Corporate Sustainability Due Diligence Directive (CSDDD). The Italian Constitution itself, at Article 9, recites: “The Republic promotes the development of culture and of scientific and technical research. It safeguards natural landscape and the historical and artistic heritage of the Nation. It protects the environment, biodiversity and ecosystems, also in the interest of future generations. State law regulates the methods and forms of animal protection”; and, at Article 41: “Private economic enterprise is free. It may not be carried out against the common good or in such a manner that could damage safety, liberty, hu-

man dignity, health or the environment. The law shall provide for appropriate programmes and controls so that public and private-sector economic activity may be oriented and coordinated for social and environmental purposes.” La Manta Foods aims to adopt a proactive approach to these challenges and to minimise its long-term impact on the environment and on society.

This is why we have decided, despite there being no regulatory obligation to do so, to prepare the Sustainability Report, demonstrating our desire for transparency and social responsibility, proud of being able to share the results we have achieved, which we do not see as the finish line but as the first step in a virtuous path of growth. This report will provide an updated and transparent overview of our commitment, the progress we have achieved and our efforts in the field of sustainability.

It has been an intense year. We have supported growth, sustainability projects, and innovation but also our desire to open ourselves up to the world. It is precisely our inclination towards continuous growth that has enabled us to face all this in a proactive and dynamic way, in the awareness that now - more than ever - we are all called upon to become an active part of the process of change, taking a decisive stance with concrete actions and decisions in the field.

Our mission and our way of doing business place people and their well-being at the centre, both in relation to customers and to the community, to whom we offer nutritionally balanced products suitable for all age brackets, and to members of our organisation, for whom we



strive to create an inclusive environment where everyone can make a contribution and can grow, without exceptions. With this ambition, we have developed our Gender Equality Policy, created precisely thanks to the contribution of our people, and we have undertaken a path to promote gender equality which saw us obtain in 2024 the UNI PdR 125 certification. Transparency, professionalism, consistency and the pursuit of high quality standards are factors that make our company reliable. This is why we have increased our attention to improving and formalising the acquisition of sustainability data, also providing, for the first time, estimates of our carbon footprint.

La Manta Foods believes it is essential to carry out diligent control of the supply chain and for this reason we strive to work on a daily basis side by side with suppliers, collaborators and all those who represent the fruit system, in respect of nature and of the local economic and social fabric.

Guaranteeing production continuity, reducing the environmental impact in terms of emissions and consumption of resources, and creating valuable partnerships are the commitments that we pursue every day thanks to the fundamental contribution of the men and women of La Manta Foods, who have shown resilience and team spirit in dealing with a continuously evolving context.

We will continue to pursue these aims once again during 2024 and this will contribute to renewing La Manta Foods' commitment towards its stakeholders and the entire community, with the goal of promoting responsible behaviours that are respectful of labour,

human rights and the environment.

We wish to thank everyone who has contributed to bringing all this to fruition and who will continue to strive towards the common goal of sustainable economic, social and environmental progress.

Happy reading.

Your Director
Paola BERNARDI
Your Director
Andrea VASSALLO





1.

About us





La Manta Foods S.r.l., located at the historic heart of the Saluzzo fruit growing region, between the municipalities of Manta, Lagnasco and Verzuolo, is a company specialising in zero-residue organic production.

For over thirty years, La Manta Foods has believed in a new way of viewing fruit: for this reason, it uses only fresh ripe fruit from organic farming to make its purées, pulps, juices and smoothies. The fruit is harvested at the correct level of ripeness and with natural sugar content to ensure the ripe fruit has the best organoleptic characteristics without needing to add other ingredients. All fruit and products undergo strict quality controls. Starting from the choice of raw materials, our production is specifically designed to meet the needs of our customers and to create the product most suited to their requirements. For the supply of raw materials, the company has also chosen a local supply system, thanks to its collaboration with agricultural companies from the nearby towns of Saluzzo and Pinerolo.

1.1. HISTORY OF LA MANTA FOODS

La Manta Foods began its story in 1986 in the province of Cuneo, when Paola and Andrea decided, with courage, honesty and even a touch of recklessness, to start out on a path that ultimately gave life to what is now the company. At first, the activity consisted mainly of marketing and brokerage between fruit production and processing companies. The company was initially known as Manta-frutta and was based in a 24-square metre office in Manta.

Between the late '80s and the early '90s the company grew rapidly; it started to work with local agricultural companies, buying and selling to processing companies, particularly those in the North-East. The company continued to expand, purchasing land, a storage area and refrigerated warehouses.

This is how La Manta Foods came to life in 2000, with its operational headquarters being opened in Mattone soon after, in 2002.

From as early as the 1990s, the company was among the first to obtain organic certification from the ICEA control body. La Manta Foods considers it essential that its consumers have a controlled and guaranteed supply chain; for this reason, from the outset, it has supported and assisted its suppliers in the conversion and certification process that it still continues today.

“Often, when we tell our customers that we have been organic since 1992, they are amazed... but it is because we have always believed in it. The experience we have gained over many years in continuously improving our organic production makes the difference and nowadays 80% of the fruit we process is for our organic sector. This means we are also able to guarantee constant high quality standards”.

Throughout the years, the investments continued, along with the challenges that Paola and Andrea managed to overcome without ever losing heart, seeking customers and building a new market, always with the utmost attention towards industry partners. Their ability to have vision and to manage the business in a short- and long-term perspective paid off, with their ideas coming to fruition little by little and the company's growth never stopping.

In 2009, the company decided to invest directly in fruit processing by launching at the Manta site a production line for fruit purées to be used as ingredients in baby food, beverages and confectionery products.

Over the years, the company has obtained other certifications that are equally important for guaranteeing the quality of the processes and products:

2014

U.S. FOOD AND DRUG ADMINISTRATION - REGISTRAR CORP

Registration to the US FDA, required by Italian companies that produce, package and store food and beverages intended for export and sale in the US

2015

IFS QUALITY SYSTEM

KOSHER

Certification of conformity of systems and food products to Jewish food rules

2016

DEMETER

Certification relating to biodynamic production

2018

CHINA ORGANIC

Certification ensuring compliance with Chinese organic regulatory standards

2020

HALAL

Certification of conformity of the processes and products to the values and criteria of Islamic culture in relation to foods

La Manta Foods has also joined the programme run by Sedex, a non-profit organisation committed to disseminating ethical principles throughout global supply chains.

Currently, La Manta Foods has a production and administrative site in Manta, in the province of Cuneo, a storage area in Brossasco, and it has recently purchased a building adjacent to its central operational headquarters.

1.2. VALUES

At La Manta Foods everyone plays a crucial role in the growth and solidity of the business.

La Manta Foods gives fundamental importance to the corporate values and culture that guide the company in achieving successful results and in gaining the renewed trust of customers, partners and collaborators.

Supply chain control

La Manta Foods would not exist without a solid and supportive supply network consisting of agricultural companies that subscribe to protocols based upon the different management systems and that are not merely suppliers. Our company’s success is based on the fact that it has developed over the years relationships of collaboration and trust with our supply chain. This relationship involves periodic meetings aimed at monitoring all cultivation phases, which are completed by analyses and sampling of the product supplied.

Quality and sustainability

We were among the first to become certified organic, through the CCPB body, and this took place as long ago as in 1992, when we did not yet process fruit but only marketed it. Even then, in fact, we realised the importance of selecting suppliers to guarantee a product with superior quality standards, the result of organic processes based above all on the use of natural antagonists present in the environment. Over time, we “cultivated” and perfected the organic choice and today 80% of the fruit we process is intended for our organic sector (particularly Organic and Organic Baby Food).



Transparency

There are no multinationals or companies behind our work that operate only for profit. We are a company made up of pragmatic people who are well-aware of the value of the given word and of respecting the set terms. We have always sought and pursued principles that go beyond: this is why we select professional companies that are, like La Manta Foods, committed to striving for quality. We ourselves put our face and our reputation to the fore. A great added value for us is transparency. This is demonstrated by the fact that in our long experience there have never been any critical issues with our purées or juices, as attested by our customers themselves along with the numerous laboratory analyses performed during and after production.

Innovation and flexibility

We always strive to give the best and to satisfy the requirements of our customers through the “tailored” production of our purées, both mono-varietal and fruit mixes designed ad hoc. All this is done though a stringent control that is spread across several levels:

- on the agricultural management of suppliers according to established protocols;
- with sample analyses on incoming fruit batches;
- with constant analyses of the main parameters during processing (one analysis per hour);
- with analyses conducted by external laboratories on the finished product.

In fact, it takes a high level of attention and verification to achieve the standards demanded by our customers and this can only be done by continuously innovating our tools and processes. For this reason, in 2021, we opened an internal laboratory and we constantly invest in new technologies, as well as in agronomic research.

1.3. LA GOVERNANCE

Our daily action is led by solid corporate governance and by respect for the commitments made towards society, an element that adds lasting value to our daily action and determines its value over time.

La Manta Foods adopts a traditional governance model with its corporate bodies represented by the Shareholders’ Meeting and the Board of Directors.

Incorporated in the form of a limited liability company, La Manta Foods has a family base, whose ownership (divided equally) and administration is in the hands of Andrea Vassallo, Chairman of the BoD and Paola Bernardi, Managing Director.

On 29/06/2022 the independent auditing company Hermes s.p.a. was appointed, which is responsible for verifying the correct keeping of the accounts, based upon accounting standards and on tax rules, and for the correct representation of the capital and financial situation.

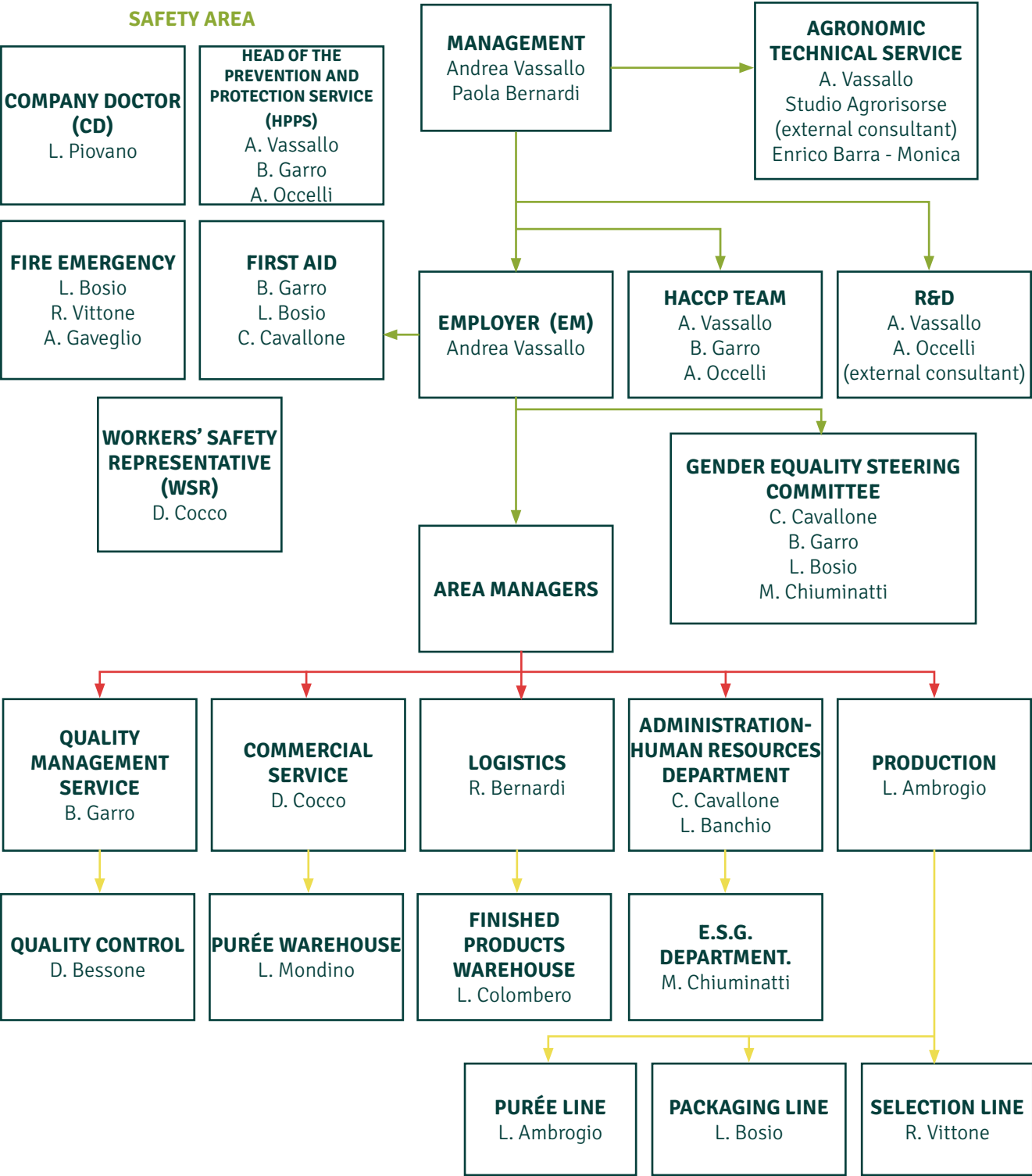
		2023	2022	2021	
COMPOSITION OF GOVERNANCE BODIES	WOMEN	30 < AGE < 50	-	-	-
		AGE > 50	1	1	1
	MEN	30 < AGE < 50	-	-	-
		AGE > 50	1	1	1

In July 2022, La Manta Foods S.r.l. obtained the legality rating (Italian Antitrust Authority) in accordance with Article 2, paragraph 1 of the Regulation adopted by the Authority with resolution no. 28361 of 28 July 2020. The score awarded was two stars.

1.3.1 Organisation chart

The organisational and governance structure is described in the organisation chart below, keeping in mind that the responsibility for decisions on environmental, social and governance issues is entrusted to the ESG Department which, under the control of the Administration and Human Resources Department, acts in close collaboration with the Board of Directors.

COMPANY ORGANISATION CHART



1.4. PRODUCTS

Since 2009 we have been processing organic fruit, zero-residue fruit and conventional fruit certified organic, mostly from Piedmont, into semi-finished products. We mainly deal with apples, peaches, apricots, pears, plums and kiwis. Fruit purées - our main product - are obtained through processes that preserve the environment and the habitat and are used as semi-finished products for the baby food, beverages and confectionery industries. They are available in types linked to codified standards according to different disciplines/managements: Conventional, Baby Food (or Zero-Residue), Organic, Organic Baby Food.

La Manta Foods produces and markets pear and apple juices through Autentich, with the Fruttuosi and Frulluosi brands, mousses in single-serving tubs with the brand Fruttuosi, and the Frulluosi line of doypack smoothies, also made exclusively with selected organic fruit harvested at the correct level of ripeness, originating from plots overseen directly by the La Manta Foods technical service throughout the production cycle until the harvest.

1.5. OUR MARKET

The company operates constantly throughout the year, producing up to 106 tonnes of fruit purée per day. Summer fruit is processed in its season, while apples, pears and plums are processed for longer periods, as they can be stored in a refrigerating room for several months.

The semi-finished product in drums is marketed throughout Europe, mainly in France, while our line of juices in glass bottles and our mousses are currently marketed only in Italy, through the commercial division Autentich, in specialist stores, in the Dimar group distribution chain and also through e-commerce.

The commercial division Autentich is also part of the “Scoperto da Cortilia per voi” project, a line of essential daily shopping products, originating from local businesses launched by Cortilia, an innovative online fresh food marketplace with a short supply chain.

Over 30% of sales are made in France where we work with large organic groups such as Vitagermine, La Nature or Materne, and other smaller ones, such as Altiflore to which we sell pulp for producing their products. It is precisely here, more specifically in Ribiers - just 200 km from Manta - in the apple and pear production region, that a new processing hub will be opened to serve the French market in particular. The aim is to produce the same products, with the same fruit, in Ribiers as in Cuneo while limiting the costs and the impact generated by fruit transportation.





2.

*Our
commitment
to sustainability*





La Manta Foods is aware that human well-being is inextricably linked to that of the planet;

this is why we are committed to promoting sustainability, taking responsibility for the consequences of our actions and ensuring that we safeguard the future generations.

We constantly seek to create a virtuous circle that involves all stakeholders in identifying responsible solutions; we are committed to satisfying the requirements of our customers and to developing the skills of those who, day after day, contribute to making our company unique in the industry.

2.1. SUSTAINABLE BUSINESS MODEL

La Manta Foods has always aimed to be a company that looks to the future and that performs concrete actions for the good of people, creating favourable conditions for prosperity, not only economic but also environmental and social. For this reason, we consider sustainability to be an important part of our business model.

Inspired by these goals, La Manta Foods strives every day to:

- **invest in people and promote inclusiveness.** This is not only a moral priority but also a strategic decision. Only people who are highly qualified and passionate about their work are able to transform simple raw materials into products of excellence;
- pursue continuous **research and development** activities with a view to contributing to the creation of virtuous flows of knowledge for solving real problems;
- work alongside **selected and qualified collaborators and suppliers;**
- pursue the values in which it believes, particularly **closeness to customers**, with whom it works and grows with a view to achieving mutual satisfaction, proactive actions and entrepreneurship to build a relationship that lasts over time;
- create a **workplace oriented towards employee well-being** in respect of safety regulations and health protection of workers;
- facilitate **continuous monitoring** of the company's environmental impacts;
- strive for **continuous improvement of the work**, with particular reference to the quality of the products offered for the satisfaction of all stakeholders.

2.2. OUR PRIORITIES

La Manta Foods has started out on a virtuous path with the aim of introducing values of sustainable development into its organisation and its business. The preparation of the first Sustainability Report is further confirmation of this. It embraces an overall vision of sustainability, establishing company objectives in line with the “triple bottom line” approach, a conceptual model that assesses the performances of an organisation or a system not only in terms of economic profit, but also with reference to its social and environmental impact.

More specifically, the objectives set by the company for itself in each of the three macro-themes of sustainability are indicated below.



Governance

- **Conformity** with contractual requirements and mandatory rules in force on environmental protection, workplace safety and workers' rights;
- Acceleration of **innovation** by developing increasingly healthy products thanks to the study of new solutions in terms of nutritional and flavour profile;
- Implementation of **an internal organisation system** in which all participants in the production activity have a defined role that is known to everyone along with the respective duties and responsibilities;
- **Expansion** of the sustainable business model beyond its own horizons, and across the Alps, by opening the second production site in the South of France;
- Promotion of environmental and social responsibility in our **supply chains**;
- **Dissemination of information** on actions undertaken and objectives achieved.



Environment

- Commitment to **safeguarding the environment**, including the prevention of pollution, with a view to minimising the environmental impact on the local area, for example, through **energy efficiency** projects, such as extending the photovoltaic systems;
- **Further reduction of waste and maximising of recycling**, also by developing circular economy projects aimed at reducing climate-changing emissions;
- Search for innovative methods for reusing in the production cycle **water** used for washing the fruit and cooling the processing line.
- **Identification of any critical processes and areas for improvement** throughout the entire value chain by performing an overall analysis of the material flows and by paying attention to the environmental qualifications of suppliers;
- Increase in the **level of awareness** of environmental issues at all company levels through specific training courses.



Social

- Investments in **training and professional development**;
- Expansion of policies and concrete actions with a view to achieving continuous improvement also after obtaining the **UNI/PdR 125:2022 certification** to reduce the gender gap and improve the quality of work;
- **Prevention** of accidents/near misses/injuries and deaths through appropriate behaviours during work activity;
- Creation of opportunities to develop continuous relationships with local associations with a view to generating a positive impact on **communities** connected to the area in which La Manta Foods operates;
- Start of a path towards **assessing suppliers from the social perspective**, verifying that they are compliant with requirements in terms of respect of human rights, health and safety, equal opportunities and non-discrimination, freedom of association, etc..



3.

*Basis for
preparing the
report: Materiality
analysis*





The materiality analysis is a process through which an organisation identifies and assesses the topics and issues that are relevant and significant to its operations, its social, environmental and economic impact, as well as its stakeholders.

The concept of “materiality” refers to the relevance or importance of a topic or issue for the organisation itself and for its stakeholders. The materiality analysis aims to **identify topics that have a significant impact on the organisation and on its stakeholders**, so as to concentrate resources and attention on those topics.

The organisation may **engage different stakeholders** in the materiality analysis, such as employees, customers, suppliers, investors, local communities and non-governmental organisations. This engagement may occur through interviews, surveys, public consultations or other methods of active involvement.

The main aim of the materiality analysis is to identify the key issues that affect the sustainability and long-term success of the organisation. This enables **decisions to be taken and informed policies and strategies to be adopted** based upon understanding the expectations of stakeholders and on recognising factors that may influence the reputation and performance of the organisation itself.

La Manta Foods undertakes to update the materiality analysis on a three-year basis or earlier if substantial changes are made to the business or the company organisation.

3.1. AIMS OF THE ANALYSIS

With the materiality analysis, La Manta Foods aims to:

- **Measure the performances of the organisation:** the materiality analysis gives a current overview of the situation, identifying the point of view of the various parties involved. It is a useful tool for quantifying financial, social and environmental performances.
- **Identify the key issues:** the materiality analysis enables the organisation to understand in greater depth the topics and issues that are most relevant to its stakeholders. This helps the company to focus resources and attention on problems that have a significant impact on its stakeholders and on the organisation itself.
- **Deepen the understanding of the expectations of stakeholders:** this involves interacting and liaising with stakeholders, enabling the organisation to gain a better understanding of their expectations, needs and concerns. By obtaining this greater understanding, the organisation can adopt more informed decisions and policies, increasing its capacity to meet the expectations of stakeholders.
- **Provide greater transparency and accountability:** engaging stakeholders in the materiality analysis highlights the organisation's commitment to transparency and responsibility. This can improve the reputation of the organisation and the trust of stakeholders in it, demonstrating that the organisation is willing to listen and to respond to their needs.
- **Reduce risks and identify opportunities:** the materiality analysis helps the organisation to identify the key risks and opportunities associated with the material topics. This means that resources can be concentrated on managing the most significant risks and that opportunities can be grasped which could contribute to the long-term sustainability and success of the organisation.
- **Support strategic planning:** this provides a clear picture of the topics and issues that the organisation must take into consideration in its strategic planning. In this way, a more targeted strategy can be developed and the actions and initiatives of the organisation can be aligned with the expectations of stakeholders and the key success factors.
- **Improve relationships with stakeholders:** involving stakeholders in the materiality analysis can improve relationships with them. This process involves opening a frank and constructive dialogue, creating opportunities for collaboration and the joint creation of solutions. Better communication and collaboration can contribute to deepening the trust and loyalty of stakeholders and to building more solid long-term relationships.
- **Anticipate market trends:** giving a voice to the parties involved in the value chain of the business means listening to the needs of the community as a whole, anticipating their requirements and, as a consequence, the market trends and thus gaining a strategic benefit.

3.2. STAKEHOLDER DEFINITION

Stakeholder is a term used to describe any person or group that has an interest, involvement or impact in or on an organisation, a project or a decision. Stakeholders may be internal or external to the organisation and may include a wide range of players, such as employees, customers, suppliers, shareholders, local communities, non-governmental organisations, governments, trade unions, etc..

Stakeholders may have different interests and objectives, and their expectations may vary based upon their role and relationships with the organisation.

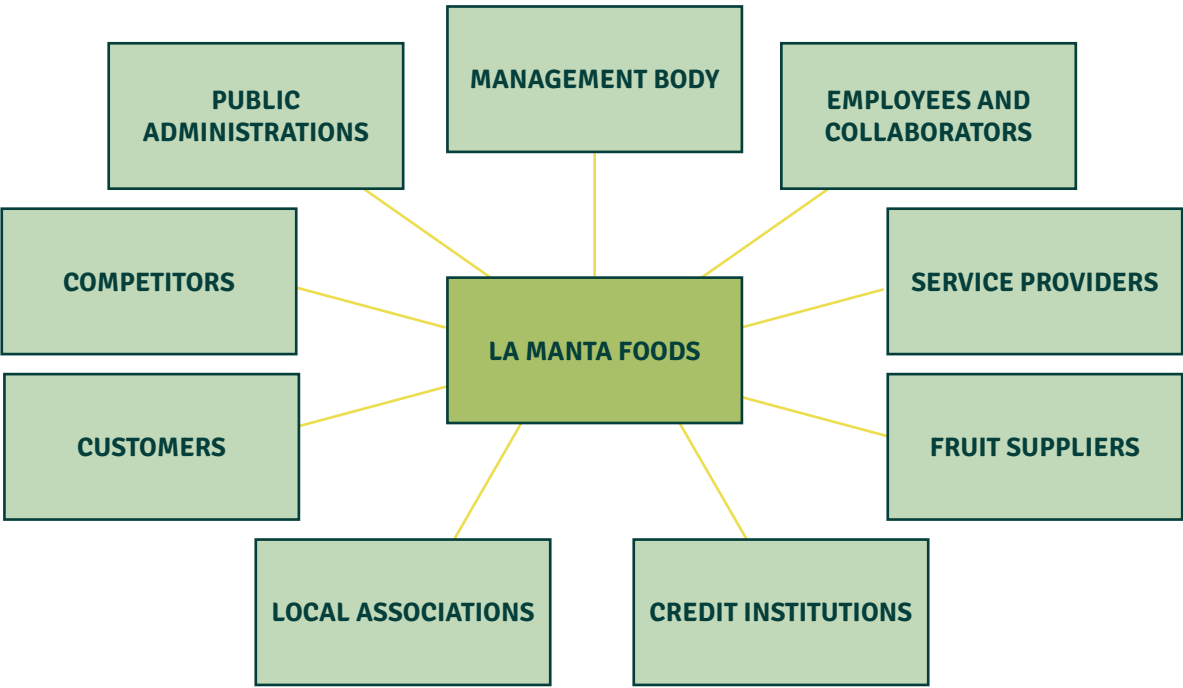
Recognising and engaging stakeholders is a crucial element for the sustainable and responsible management of organisations, as it allows for a broader range of interests to be taken into consideration and for long-term value to be created for all parties involved.

3.3. STAKEHOLDER IDENTIFICATION AND ENGAGEMENT

The sustainability path undertaken by La Manta Foods has seen the engagement of stakeholders considered critical for the business for the purposes of understanding which material topics should be analysed. Thanks to a stakeholder mapping process, La Manta Foods has identified the most significant categories of entities and intends to establish with them a constant and structured dialogue to understand their needs and expectations in order to generate shared value. The method of stakeholder engagement differs based upon their category. Through a questionnaire, submitted to the identified stakeholders, La Manta Foods has pursued the aim of assessing the materiality and relevance of the topics for the different stakeholders.

Mappatura stakeholder

INTERNAL	Management body Employees and collaborators
EXTERNAL	Service providers (employment consultant, sustainability consultants, agricultural technician, accountant, quality and control, logistics and transport consultant) Fruit suppliers Credit institutions Local associations (Confindustria and Coldiretti) Customers Competitors Public administrations (Manta-Lagnasco Municipality)



Engagement methods:

INTERNAL	Employees and collaborators Management body	Questionnaire and interviews Questionnaire
EXTERNAL	Service providers (employment consultant, sustainability consultants, agricultural technician, accountant, quality and control, logistics and transport consultant) Fruit suppliers Credit institutions Local associations (Confindustria, Coldiretti) Customers Competitors Public administrations (Manta-Lagnasco Municipality)	Questionnaire Questionnaire Questionnaire and interviews Questionnaire Questionnaire Questionnaire Questionnaire

Stakeholder engagement is planned on a three-year cycle. In order to identify the material topics, an in-depth study of the company context was carried out as well as in relation to the global trends and challenges linked to sustainability. This phase provided a comprehensive overview of the critical topics to be addressed by La Manta Foods which we will see in the next section. Having completed the phase concerning the identification of the material topics, a questionnaire was prepared.

3.4. MATERIAL TOPICS

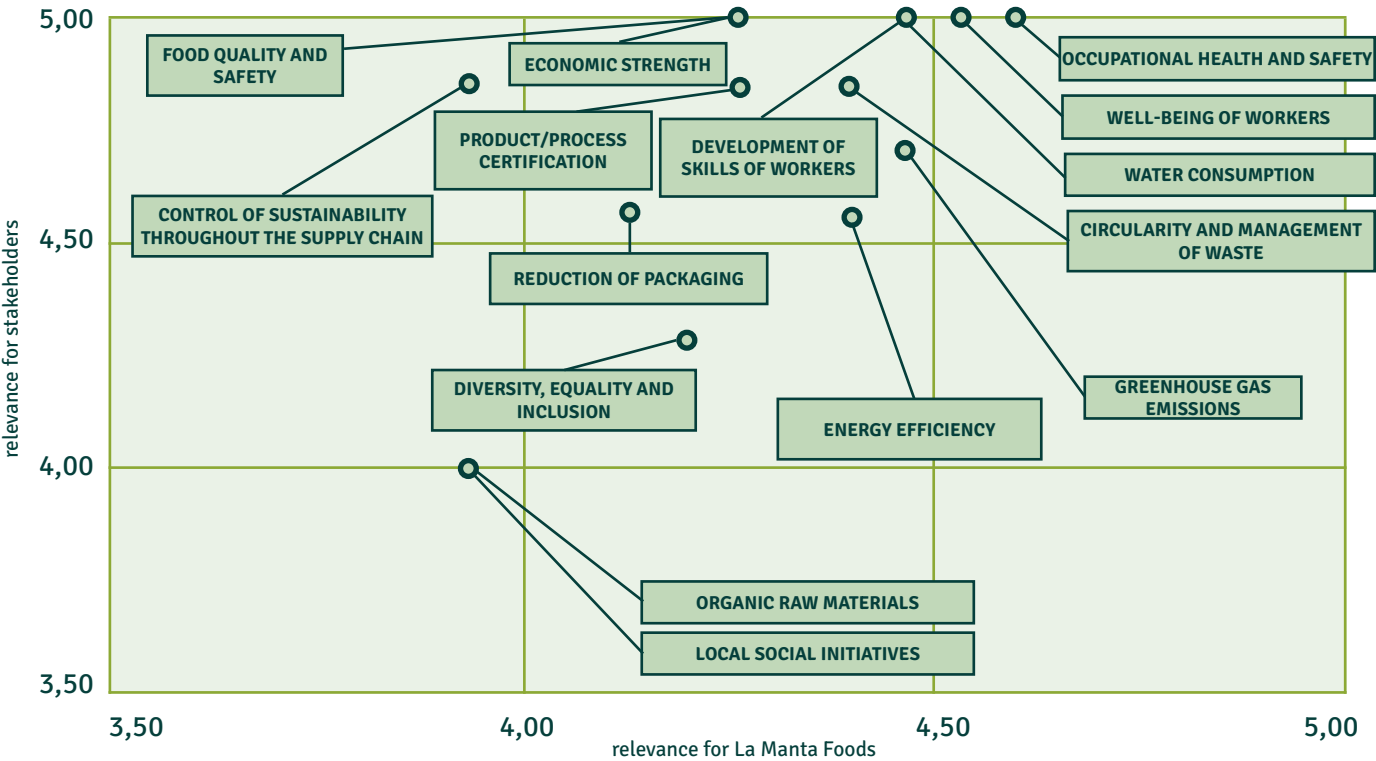
La Manta Foods identified fifteen critical sustainability topics that are likely to influence the organisation and its stakeholders. These topics, in fact, reflect both the needs and concerns of the stakeholders and some of the 17 sustainability goals of the 2030 Agenda. The topics can be broken down according to the three pillars of sustainability, namely governance, environment and social.

	SUSTAINABILITY AREA	SPECIFIC ASPECT	ELEMENTS TO BE CONSIDERED WITHIN THE SPECIFIC ASPECT
1	GOVERNANCE	Economic strength	Adopt business strategies, long-term planning and decision-making processes to strengthen the business and its development in order to make the organisation reliable, profitable and long-lasting.
2	GOVERNANCE	Control of sustainability throughout the supply chain	Select suppliers that meet the requirements of correct environmental and social management of their business.
3	GOVERNANCE	Food quality and safety	Continuously analyse the products and processes in order to maintain high quality standards and to guarantee the food safety of the product.

	SUSTAINABILITY AREA	SPECIFIC ASPECT	ELEMENTS TO BE CONSIDERED WITHIN THE SPECIFIC ASPECT
4	GOVERNANCE	Product/process certification	Obtain and maintain certifications linked to product quality and process efficiency to continue to guarantee high quality standards for customers.
5	ENVIRONMENT	Greenhouse gas emissions	Calculate, monitor and reduce greenhouse gas emissions linked to the activity.
6	ENVIRONMENT	Water consumption	Monitor water consumption and reduce water waste where possible.
7	ENVIRONMENT	Circularity and management of waste	Re-use in the production cycle any waste from the raw materials used, for example by selling it to third parties.
8	ENVIRONMENT	Reduction of packaging	Re-use containers for transporting raw materials and reduce the material used for packaging the finished product.
9	ENVIRONMENT	Energy efficiency	Implement energy efficiency systems, favouring consumption of energy from renewable sources.
10	ENVIRONMENT	Organic raw materials	Choose only fruit suppliers that meet the criterion of certified organic production, with a view to reducing the environmental impact of the raw material.
11	SOCIAL	Occupational health and safety	Adopt all necessary measures to prevent accidents and injuries at work, manage risks and investments in the area of health and safety.
12	SOCIAL	Development of skills of workers	Make the workplace more attractive, by improving working conditions and allowing employees and collaborators to develop their skills.
13	SOCIAL	Well-being of workers	Provide appropriate working conditions with regard to salaries, working hours, weekly rest periods, holidays, protection of maternity and possibility of combining work with family responsibilities.
14	SOCIAL	Local social initiatives	Collaborate with local bodies and associations, and liaise with the local community to identify its needs and opportunities for collaboration in order to create value for the local area.
15	SOCIAL	Diversity, equality and inclusion	Formalise policies and procedures to facilitate equal opportunities and to establish an inclusive working environment.

3.5. MATERIALITY MATRIX

Our stakeholders, with steadfast collaboration, contributed to initiating a prioritisation process. The materiality of each topic for both the company and for the stakeholders was assessed. La Manta Foods thus ascertained the most important topics and was able to establish, as a result, clear and measurable goals according to the identified priority scale. The result of this process, which represents a starting point for continuing to evolve and improve, ultimately led to La Manta Foods’ first materiality matrix being produced. The materiality matrix is constructed by assigning a value from 0 (not very important) to 5 (very important) to the “material topics” for the company and its stakeholders. The values obtained are then represented on a Cartesian chart, as indicated below.



The matrix shows the material topics, positioned based upon the level of importance for La Manta Foods and for the external stakeholders. Through this graphical representation, the matrix helps to identify the central issues that require priority attention and that guide the integration of sustainability into the business decisions. For external stakeholders, topics regarding social aspects linked to working conditions, such as health and safety, well-being and development of the skills of workers, are of particular importance, along with economic strength and food quality and safety. From the environmental perspective, attention to water consumption, management of waste and sustainability throughout the supply chain are essential. For internal stakeholders, it emerged that the topics considered fundamental relate mostly to the same social and environmental aspects listed previously for external stakeholders, with the addition of the topic of greenhouse gas emissions and energy efficiency. The following topics are equally important: economic strength, food quality and safety and product/process certification. All other topics are positioned slightly lower in the matrix, indicating their overall lower materiality for the stakeholders. Despite this, the organisation strives to take account of those topics when developing sustainability initiatives internally and externally to the company.

The materiality matrix represents a continuous path of monitoring, assessment and improvement. It will be reviewed and updated periodically based upon the evolution of the external context, the new expectations of stakeholders and the changes taking place within the company. This will ensure that La Manta Foods remains at the cutting-edge of sustainability and drives positive change in the long-term.

3.6. UNITED NATIONS 2030 AGENDA

The SDGs, which stands for Sustainable Development Goals, are a set of 17 goals established by the United Nations to address global challenges and to promote sustainable development by 2030. The SDGs were adopted in September 2015 by world leaders and constitute an action plan for bringing an end to poverty, for protecting the planet and for guaranteeing prosperity for everyone.

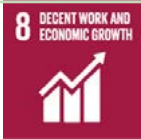
The goals cover a wide range of interconnected topics, including the fight against poverty, the promotion of quality education, ensuring health and well-being for all, access to drinking water and sustainable energy, promotion of gender equality, reduction of inequality, promotion of sustainable cities, adoption of sustainable practices in agriculture and industry, protection of the environment and fight against climate change.

These goals highlight the need for an integrated and collaborative approach between governments, the private sector, civil society and citizens. The interconnected global challenges are recognised while promoting a development vision that takes account of economic, social and environmental aspects in a balanced way.

The material topics identified by La Manta Foods are consistent with some of the 17 Sustainable Development Goals, according to the specifications indicated in the following table:

																			
1	GOVERNANCE	Economic strength								●									
2	GOVERNANCE	Control of sustainability throughout the supply chain								●									
3	GOVERNANCE	Food quality and safety		●															
4	GOVERNANCE	Product/process certification		●						●									
5	SOCIAL	Occupational health and safety			●					●									
6	SOCIAL	Development of skills of workers				●				●									
7	SOCIAL	Well-being of workers			●					●									
8	SOCIAL	Diversity, equality and inclusion					●					●							
9	SOCIAL	Local social initiatives											●						
10	ENVIRONMENT	Greenhouse gas emissions														●			
11	ENVIRONMENT	Water consumption							●										
12	ENVIRONMENT	Circularity and management of waste													●				
13	ENVIRONMENT	Reduction of packaging													●				
14	ENVIRONMENT	Energy efficiency								●									
15	ENVIRONMENT	Organic raw materials														●			

It is thus possible to identify the SDGs with greater materiality to La Manta Foods:



Goal 8

Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all



Goal 12

Ensure sustainable production and consumption patterns



Goal 5

Achieve gender equality and empower all women and girls



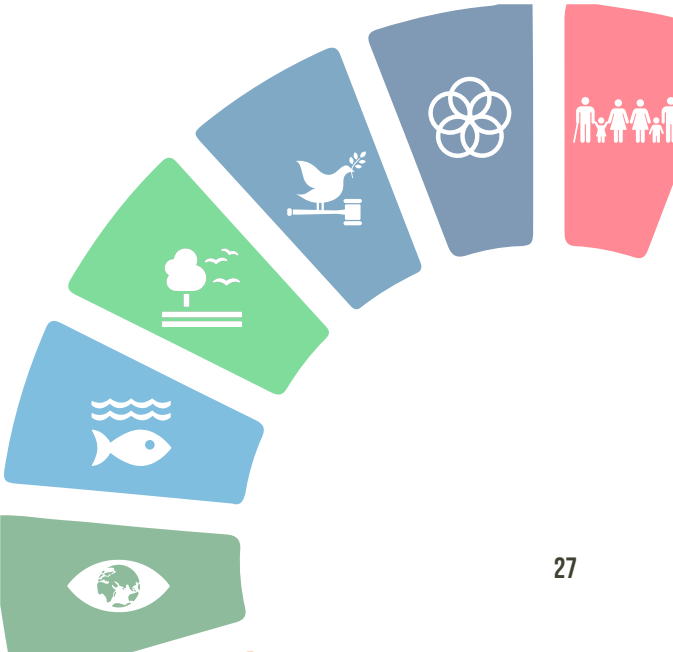
Goal 3

Ensure healthy lives and promote well-being for all at all ages



Goal 2

End hunger, achieve food security and improved nutrition and promote sustainable agriculture





4. *Sustainable growth*



La Manta Foods strives to generate value in a responsible manner, distributing it fairly between the many players throughout the supply chain and in communities.

Through high quality products, we seek every day to take care of people and their families, paying attention to their different needs and seeking increasingly innovative solutions for a more sustainable lifestyle.

4.1. LA MANTA FOODS IN NUMBERS

La Manta Foods has calculated the value generated and distributed according to the approach used in the GRI Standard 201-1 “Economic Performance”, thus defining the dimensions of the economic value generated (revenues) and the dimensions of the economic value distributed (operating costs, wages and benefits, payments to providers of capital, payments to the public administration, investments in the community). The economic value retained by the “corporate system” was calculated as the difference between the economic value generated and distributed. In the tables below, La Manta Foods illustrates the economic value generated by its activity, its distribution between the stakeholders and the part retained, with all values taken from the financial statements prepared in respect of the regulations and certified by the audit body, respectively in the 2023, 2022 and 2021 financial years.

	2023	2022	2021
TOTAL ECONOMIC VALUE GENERATED	12.262.638,21	13.129.269,03	12.544.452,11
TOTAL ECONOMIC VALUE DISTRIBUTED	11.731.065,85	12.514.926,54	11.525.243,55
TOTAL ECONOMIC VALUE RETAINED	531.572,36	614.342,49	1.019.208,56
TOTAL ECONOMIC VALUE GENERATED	100%	100%	100%
TOTAL ECONOMIC VALUE DISTRIBUTED	96%	95%	92%
TOTAL ECONOMIC VALUE RETAINED	4%	5%	8%

Table 1: All amounts are shown in millions of Euro.

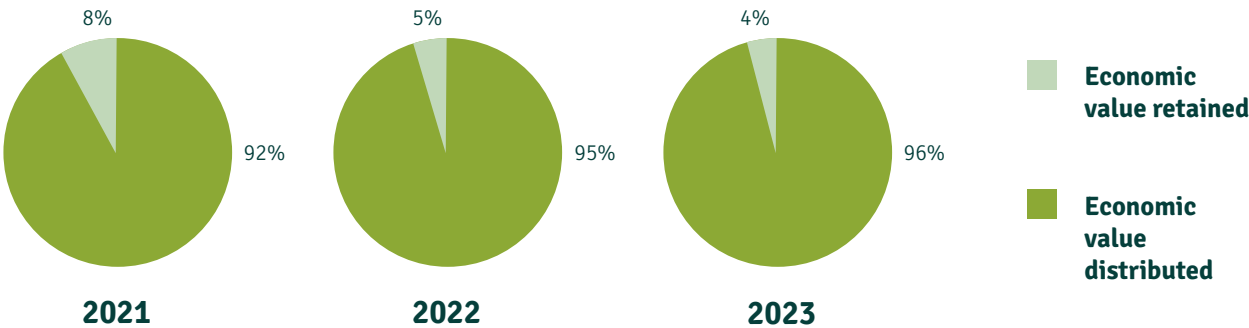


Figure 1: Breakdown between economic value distributed and retained

Of this Economic Value Generated, 96% for 2023, 95% for 2022, and 92% for 2021, it was distributed as follows:

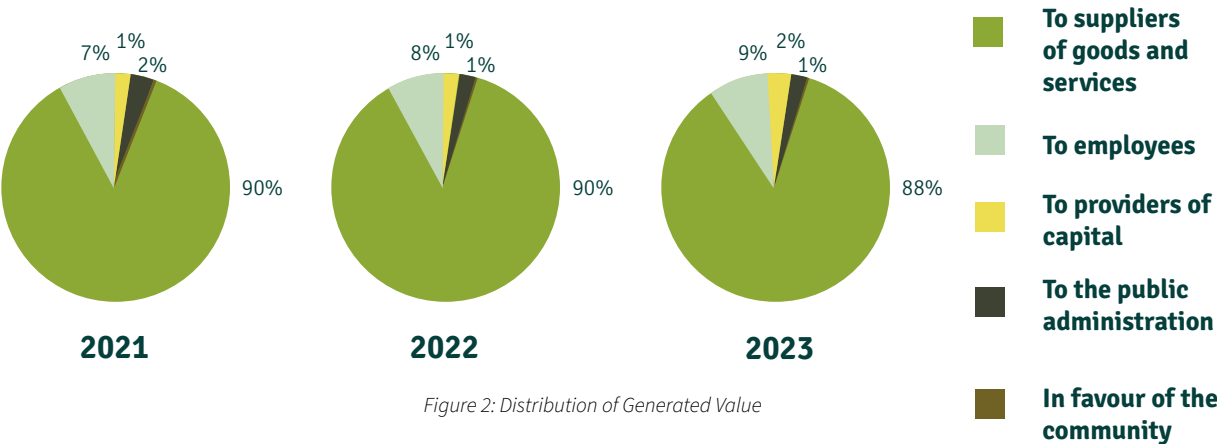
SUMMARY OF DISTRIBUTION OF ECONOMIC VALUE DISTRIBUTED

	2023	2022	2021
to suppliers of goods and services	10.295.869,76	11.251.511,72	10.375.928,01
to employees	1.095.541,39	1.010.368,93	844.171,98
to providers of capital	217.403,31	84.046,88	80.313,55
to the public administration	99.852,45	146.301,02	203.907,13
in favour of the community	22.398,94	22.697,99	20.922,88
TOTAL ECONOMIC VALUE DISTRIBUTED	11.731.065,85	12.514.926,54	11.525.243,55

SUMMARY OF DISTRIBUTION OF ECONOMIC VALUE AS A %

	2023	2022	2021
to suppliers of goods and services	87,77%	89,90%	90,03%
to employees	9,34%	8,07%	7,32%
to providers of capital	1,85%	0,67%	0,70%
to the public administration	0,85%	1,17%	1,77%
in favour of the community	0,19%	0,18%	0,18%
TOTAL ECONOMIC VALUE DISTRIBUTED	100,00%	100,00%	100,00%

Table 2: Summary of distribution of economic value generated. All amounts are shown in millions.



4.1.1. Analysis of main financial statements indicators

Financial indicators

Current ratio

The ratio measures the level of coverage of short-term payables by assets that can presumably be realised in the short-term and by disposal of the inventory.

1,14

31/12/2023

Economic indicators

Return on investment (R.O.I.)

The ratio offers a synthetic measurement as a % of the economic efficiency of the current core operations and the self-financing capacity of the company irrespective of the financial structure decisions.

3,79 4,05

31/12/2023

31/12/2022

Other significant indicators

Primary structure ratio (also known as Fixed Asset Coverage Margin)

The ratio measures the capacity of the corporate financial structure to cover long-term investments with its own resources.

0,81 0,88

31/12/2023

31/12/2022

Secondary structure ratio

The ratio measures the capacity of the corporate financial structure to cover long-term investments with its long-term resources.

1,24 1,39

Current financial year

Previous financial year

4.2. FOOD QUALITY AND SAFETY

La Manta Foods has always striven for quality first and foremost, so much so that we have been true Organic pioneers. For us, it is not a fashion statement or a commercial choice, but a conviction, a choice for the environment. All La Manta Foods products are produced with a commitment to the highest levels of quality and food safety with a view to meeting the many different requirements of its consumers. For this reason, we have worked hard to obtain certifications that testify to what we have always believed in. These certifications demonstrate our attention to guaranteeing the highest possible level for our products; they are not a point of arrival but are, on the other hand, a stimulus for pursuing increasingly important objectives in terms of quality.

4.2.1. IFS certification



La Manta Foods creates safe, authentic and quality products and has actually obtained certification of its quality and food safety management system according to the IFS 7 standard. IFS Food is an international standard, recognised by the Global Food Safety Initiative (GFSI), which defines a series of requirements aimed at the correct management of hygiene aspects throughout all management, production and distribution phases of the food processing industry.

In the global market, IFS certified companies are synonymous with reliability, confidence and safety, demonstrating that they consistently satisfy the expectations of customers.

4.2.2. Organic certification



Our choice of organic has distinguished us for years. By obtaining the organic certification, whose regulatory core is represented by Reg. (EC) 834/2007 and 889/2008, we have strengthened our reputation, paying attention to the environment and product quality and providing guarantees as to the origin of our raw materials. Organic represents the delicate balance between humans and the environment which is fundamental for imagining a sustainable future on this planet; it is a safe choice in respect of humans, nature and seasonality.

Clear and complete labelling with the organic certification is the first step in establishing the pact of trust between us and our customers.



4.2.3. China organic certification

Thanks to the increasing interest from Chinese consumers in healthy and quality products, La Manta Foods decided to apply for - and then obtained - certification for organic production according to the Chinese national standard. This is a complex and cumbersome process which discourages the majority of Italian organic companies from pursuing it, but which La Manta Foods managed to complete with commitment and dedication.



4.2.4. Demeter certification

La Manta Foods' attention goes well beyond the organic. The label containing the Demeter brand provides a guarantee to consumers that the product is obtained through the biodynamic method. This not only gives added value to the product but it also guarantees healthy and environmentally friendly nutrition, ensuring optimal nourishment for our bodies.

In particular, the Demeter certification attests that the products:

- do not contain toxic residues;
- offer a higher nutritional content;
- are obtained without polluting the environment;
- have increased organoleptic qualities;
- are in tune with the seasons.

4.2.5. Kosher certification



Kosher - from the Hebrew “compliant with the law” or “acceptable” - means that a food has been produced according to the dietary rules established by the Bible. The decision to obtain this certification means that La Manta Foods can meet the needs of a broad basin of consumers, who would otherwise feel excluded. Furthermore, these foods have a wide market of consumers, not only among observant Jews but also among Muslims, Hindus, vegetarians and people with allergies, as this certification is currently considered to be the most reliable in analysing ingredients..

4.2.6. Halal certification



La Manta Foods has always been sensitive to the different religious and cultural requirements of its consumers. The “Halal” certification testifies to the fact that the products of the agri-food chain are compliant with Islamic ethical and health-hygiene rules, law and doctrine. Obtaining the Halal certification is important not only in international trade with Islamic countries but also in the domestic market which includes a very wide-ranging public with particular needs.

4.2.7. US Food and Drug Administration Registrar Corp

With a view to expanding towards an increasingly global market, La Manta Foods applied for and obtained the registration to the US Food and Drug Administration (FDA), the US government agency responsible for regulating and supervising food products, pharmaceuticals, medical devices, cosmetics and other products that come onto the US market. Obtaining the FDA registration is a complex and rigorous process that involves submitting detailed information about the products, systems and production processes, quality control and labelling. By registering our plant with the FDA, not only do we guarantee conformity to the federal regulations but we intend to contribute to promoting consumer safety and to building consumer trust in our products.

4.2.8. Our laboratory

Over the years, we have witnessed an evolution towards increasingly stringent demands in the sector of Baby Food and above all Organic Baby Food (semi-processed ingredients intended for organic products for children). In fact, researchers are continuously studying new active principles that may potentially be harmful to humans, and their possible presence in our products is rightly verified. Furthermore, while some substances are tolerated up to a certain threshold in Organic products for adult consumption, these thresholds are drastically lowered for Organic Baby Food. This is where innovation comes in.

For this reason, in 2021, we opened an in-house laboratory, which enables us to:

- perform one analysis per hour;
- correct any critical issues in real time;
- draw up a technical sheet using which we monitor, throughout production, the trend of some parameters (pH, acidity, Brix degree);
- perform microbiological analyses to guarantee a 100% sterile products.

All this takes place in addition to the analyses carried out on samples of the fruit loads that



arrive with us and those requested by our customers on the final products, both performed by specific certified laboratories.

Our laboratory is equipped with the best instruments for guaranteeing the reliability of the analyses performed:

- an automatic starch meter to establish with increasing certainty the optimal ripening point of the fruit;
- a specific instrument for measuring the density of the black dots present in the purée deriving from apple and pear peel;
- an instrument for identifying the colour of the purée to establish how close it is to the required standards.

4.3. SUPPLY CHAIN

4.3.1. Organic raw materials

In the context of modern commercial relationships, one of the main challenges for companies is managing the risks deriving from supply chain complexities. With such a large number of players involved and the need for continuous monitoring, it becomes difficult for companies to identify the potential risks that may threaten their operations. In this complex context, La Manta Foods strives to improve its supply chain in line with the fundamental principles of promoting and protecting human rights, the environment and business ethics.

Our purchases of raw materials used in the production activity, and the related company supplies, are essentially represented by food raw materials and packaging.

In 2023, our procurement activity of food raw materials involved 114 suppliers

Our success is the result of years of work dedicated to building collaborative and trusting relationships with our supply chain partners; in this sense, we focus on establishing solid and lasting commercial relationships with them, in respect of principles of integrity, professionalism, transparency and impartiality.

Alongside our suppliers, we define protocols and treatment schedules which they sign and which meet the different standards required to guarantee the quality of our product from its very origins.

In addition to these protocols, we define the analyses to be carried out at the time of harvesting; analyses are also carried out later when the fruit reaches our plant in order to ensure that only products that meet the required quality levels are processed.

Our suppliers are assessed on the basis of environmental criteria, including, essentially, possession of organic certification and a series of other criteria required by the IFS certification.

Visits are also made to our supplier companies, with a sentiment report being issued on certain environmental and social issues.

Our suppliers are guaranteed payment methods in conformity with the commercial agreements.

4.3.2. Ethical and responsible procurement

Every worker in the supply chain is entitled to a safe working environment, equal treatment and the means to support themselves. Now more than ever it is essential to build an ethical supply chain; this is why La Manta Foods has joined the programme run by Sedex, a non-profit organisation engaged in disseminating ethical principles throughout global supply chains. It is Europe's biggest platform for gathering and processing data on ethical-social performances throughout the value chain. The Sedex approach supports purchasers and suppliers in sharing and acquiring data, in managing social and environmental risks and in using resources responsibly, correctly and positively. To this end, Sedex offers its members a series of guidance and training tools and services for helping companies to identify and manage supply chain risks as well as to take informed business decisions and to make continuous improvements to their value chains.



5. *Environment*



We can no longer overlook the importance of promoting a new paradigm of economic development.



Here at La Manta Foods we are firmly determined to make a difference; being aware of our impacts is the first step in mitigating them. This is why all our efforts are aimed at analysing and gradually minimising the environmental impact of our activity, adopting an approach oriented towards monitoring and continuously improving our performances, in the utmost respect of the regulations in force.

La Manta Foods intends to adopt a policy strongly oriented towards sustainability and to implement solutions aimed at reducing energy consumption and emissions, monitoring water consumption and reducing water waste, as well as managing waste responsibly

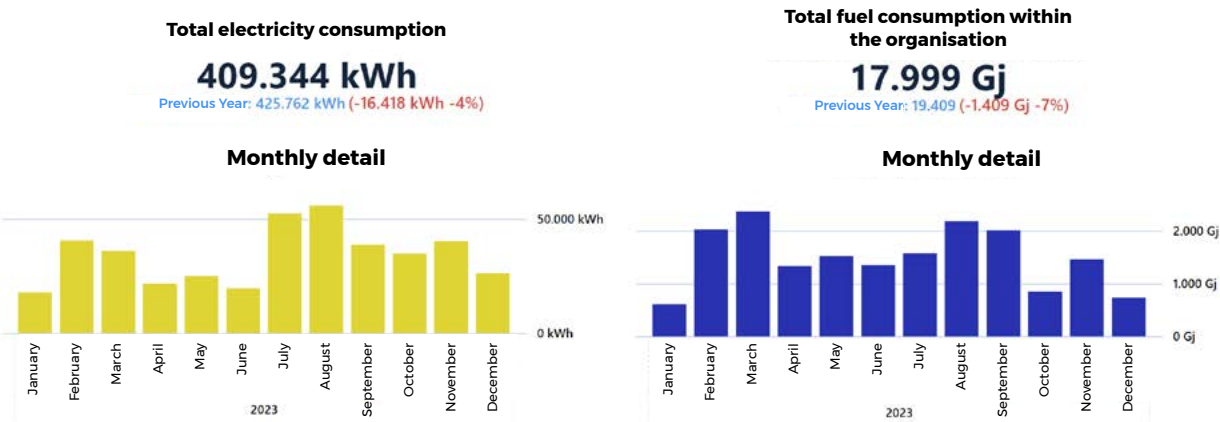
5.1. ENERGY EFFICIENCY AND CO₂ EMISSIONS

Since 2023 La Manta Foods has had a 260 kW photovoltaic system at its Manta plant. The company intends to continue to invest in this direction: the project to double the system has recently been authorised and is expected to take 18 months. In the coming years we will therefore gradually be able to increase our energy self-sufficiency, through self-produced renewable energy.

During 2023 La Manta Foods consumed 409,344 kWh of electricity, 4% less than in 2022. Its total fuel consumption also reduced by 7% compared to the previous year.

Energy

GRI 302.1



La Manta Foods considers the installation of a new system to be a major investment, not only due to the large amount of capital used for the project, but also because it reinforces our commitment towards technological innovation and the adoption of increasingly sustainable production practices. Through this investment we intend to position ourselves as a cutting-edge company able to respond to the new market challenges, starting with increasing attention to environmental sustainability.

Currently, one of the long-term future goals of humanity is to reduce global warming to below 1.5°C compared to pre-industrial temperatures. A fundamental step in this process is to record annually our direct and indirect emissions; this is why we have begun a process aimed at monitoring emissions which saw us produce the first estimates of Scope 1 and Scope 2 emissions. This is a significant step for us in developing effective strategies and actions to mitigate the environmental impacts of our operations.

CO2 emissions

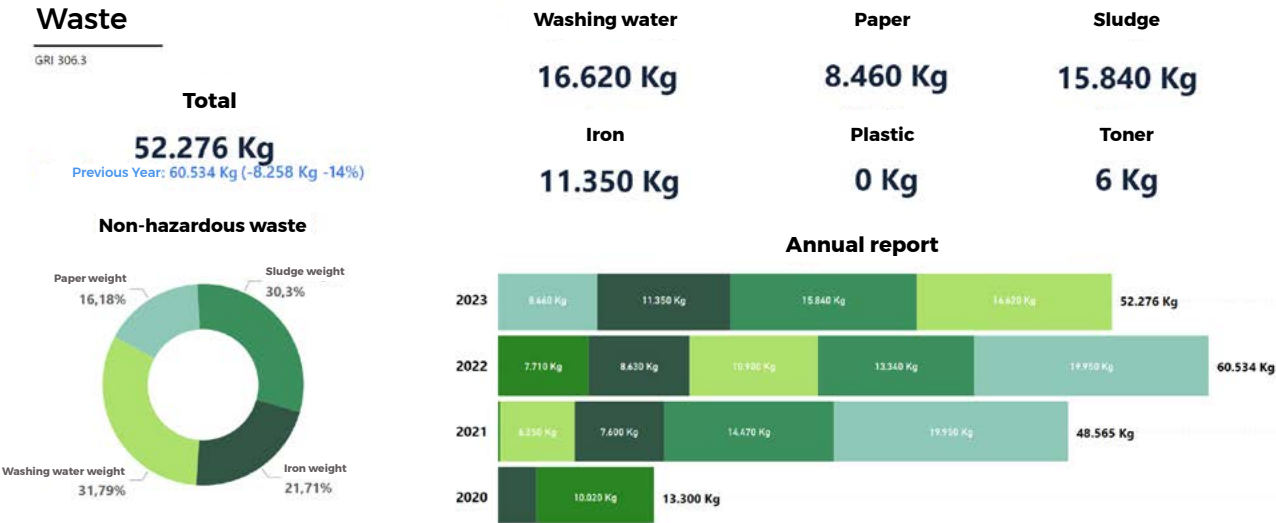


5.2. RESPONSIBLE WASTE MANAGEMENT

Waste, where possible, is considered by La Manta Foods to be a resource. The main waste produced is fruit scraps from the production process which are sold to third parties as fuel or for various types of food products, and stones, sold as raw material in the confectionery sector.

The total amount of non-hazardous waste produced by La Manta Foods during 2023 is indicated below.

Waste



The impact of packaging material is undoubtedly an aspect to which La Manta Foods pays great attention.

In particular, the company undertakes the following actions as part of the life cycle of the packaging used by it:

- Plastic crates, at end of life and/or if broken, are re-treated, turned into polymer, regenerated and reinserted into the business cycle as returnable packaging.
- Paper and cardboard are crushed by an internal compactor in order to reduce the storage space before being sent for disposal to designated companies.
- Wooden crates are resold or recovered.



ETICHETTATURA AMBIENTALE DEGLI IMBALLAGGI
INDICAZIONI PER LA RACCOLTA DIFFERENZIATA
ENVIRONMENTAL LABELING OF PACKAGING
WASTE SORTING GUIDELINES

	TIPO DI IMBALLO/TYPE OF PACKAGING	CODICE RICICLAGGIO	CODIFICA E TIPO DI MATERIALE CODING MATERIAL AND TYPE	
	PLASTIC FILM	OTHER 7	Other plastic materials	Plastic
	ASEPTIC BAGS	LDPE 4	Low-density polyethylene	Plastic
	PLASTIC CRATES	HDPE 2	High-density polyethylene	Plastic
	STEEL DRUMS	FE 40	Steel	Metals
	STEEL CAPS	FE 40	Steel	Metals
	BLUE BAG	LDPE 4	Low-density polyethylene	Plastic
	1000L COMBO	PP 5	Polypropylene	Polypropylene
	PLASTIC STRAPPING	PP 5	Polypropylene	Plastic
	WOODEN PALLETS	FOR 50	Wood	Wood
	GLASS BOTTLES	GL 70	Clear/colourless glass	Glass
	TUBS	OTHER 7	Other plastic materials	Plastic
	DOYPACKS	HDPE 2	High-density polyethylene	Plastic
	CROWN CAPS	ALU 41	Aluminium	Metals
	TUB FILM	OTHER 7	Other plastic materials	Plastic
	CARDBOARD BOXES	PAP 20	Corrugated cardboard	Paper

5.3. WATER

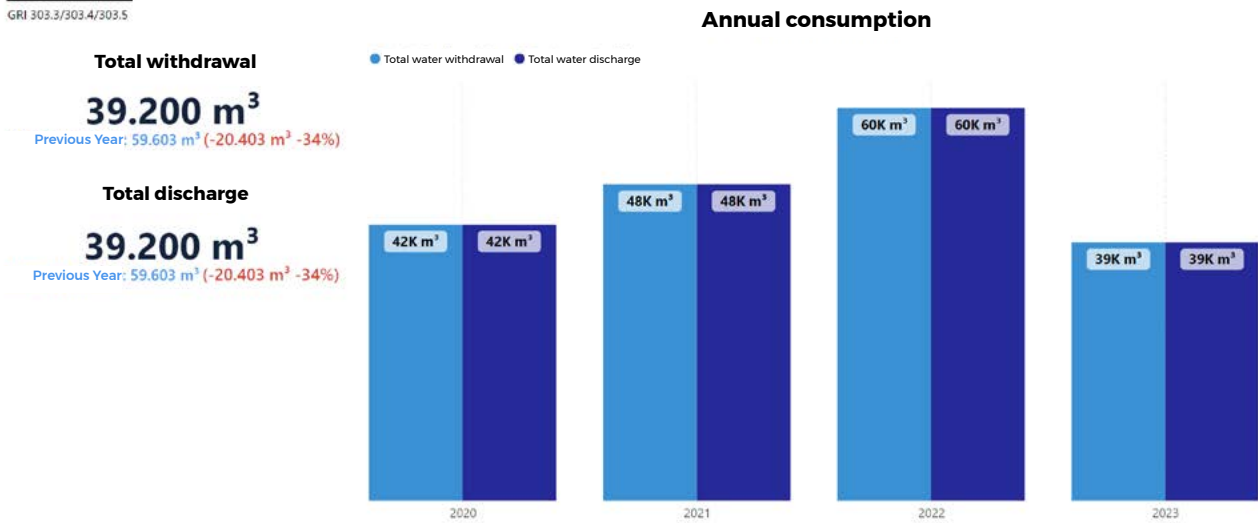
Water, an essential resource for the production processes, is obtained from the well, as the company is not connected to the water network. The used water is placed into 3 collection tanks and is then disposed of.

La Manta Foods monitors water consumption at the Manta site, with the aim of reducing total consumption through awareness-raising practices and by combating waste.

The tables below show the consumption for the year 2023.

Water

GRI 303.3/303.4/303.5



The company undertakes to:

- 1
find a way to purify and reuse water, for example, for the boiler
- 2
instead of throwing away cooling water, the water is placed into a closed circuit, cooled and circulated
- 3
plan for saving water withdrawal.
Estimate: 70% saving on water consumption



6.

People

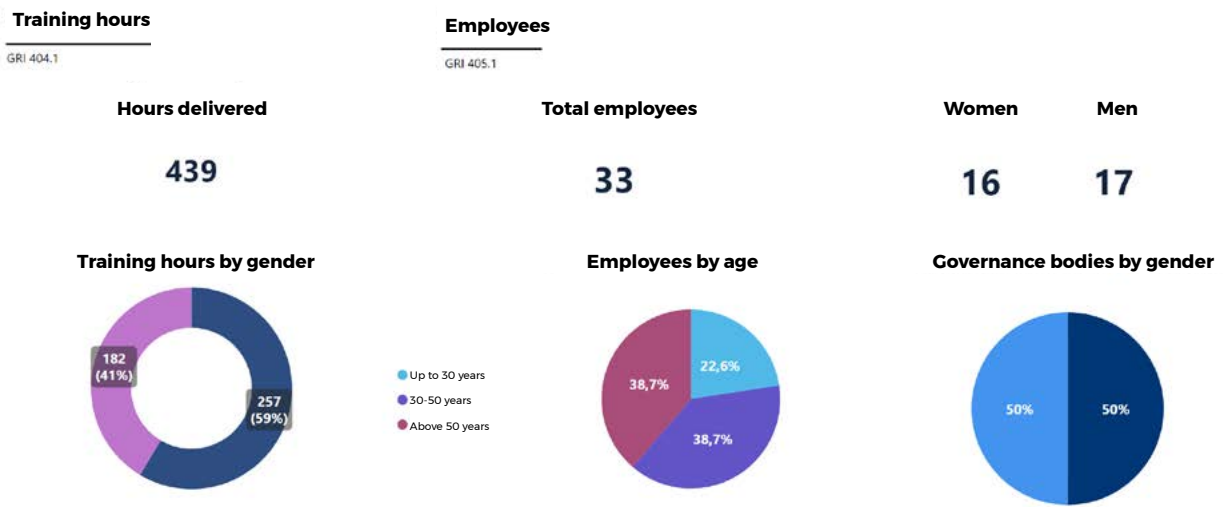


Every year La Manta Foods is committed to promoting inclusion and respect of diversities, with the aim of constantly strengthening the relationships with its team.

The health, safety and well-being of workers, together with training, respect for rights and promotion of gender equality, are absolute priorities.

. The initiatives that animate our corporate organisation are guided by professional growth and by listening closely to employees.
La Manta Foods uses a highly qualified and motivated team of employees who work with passion and dedication. During 2023 La Manta Foods had 33 permanent and seasonal workers, of which 17 men and 16 women.

People



6.1. OCCUPATIONAL HEALTH AND SAFETY

Protecting the health and safety of our collaborators is an absolute priority for us. All of our employees benefit from the protections established by the National Collective Labour Agreement (NCLA).
To guarantee a safe and risk-free environment, compliant with Italian Legislative Decree 81/2008, we have prepared a Risk Assessment Document (RAD). In line with what is required by Legislative Decree 81/08, the employer entrusts the role of Head of the Prevention and Protection Service (HPPS) to an external consultant.
The risk assessment defines the necessary protection measures, including Personal Protective Equipment (PPE) to safeguard the safety of workers, health monitoring services and first aid medical assistance.
La Manta Foods has a company doctor with whom it collaborators for the purposes of assessing health risks, performing regular medical health monitoring visits for workers.
Workers are involved by way of formal meetings; in fact, a meeting is held at least once a year with the Company Doctor and the HPPS. During the meetings, the activities of the previous period are

reported, with significant ideas for improvement actions always coming to light. Finally, the company refers to the indications of the workers’ safety representative (WSR) at local level, designated to represent workers with regard to health and safety aspects at work.

We invest in training to raise the awareness of our people and to improve our technical safety standards. The whole company population receives adequate information and training which is differentiated based upon the role performed. In line with what is required by Legislative Decree 81/2008 we organise regular training courses to guarantee that our collaborators are able to identify and significantly reduce the risks of accidents.

Health and safety

Workplace accidents

GRI 403.9



Safety pyramid



6.2. PROFESSIONAL DEVELOPMENT AND EMPLOYEE WELL-BEING

Human capital is the primary resource for a long-term path of sustainable development. To best enhance our collaborators by further increasing the professionalism of our team, and to contribute to creating a sense of belonging, we believe it is important to stimulate a culture based upon training in line with the requirements and demands put forward by the different departments and to listen to our collaborators on an ongoing basis. La Manta Foods strongly believes that it is essential to promote happiness at work and a state of mental and physical well-being, both to increase motivation and a sense of belonging to the company and to increase business productivity. Our attention to the health and well-being of workers manifests in numerous initiatives including:

- Facilitating a work-life balance. By implementing the company welfare plan, La Manta Foods intends to create a safe, sustainable and inclusive work environment that favours the overall well-being of employees and, as a result, the long-term success of the company. La Manta Foods formalises the possibility of requesting Smart Working and Flexi-Time, particularly for employees with young children, taking account of the role performed. This initiative is aimed at facilitating a harmonious work-life balance for employees dealing with periods of maternity or paternity.
- Providing opportunities for professional development and personal growth in order to develop the skills of employees, improve performances and sustain the success of the organisation.

Training courses are planned by the human resources department in collaboration with the heads of the departments involved. To ensure that the training activities are targeted and effective, the company regularly carries out training needs assessments, identifying the areas where improvement is required. Every training course is monitored and assessed to ensure that the content is adequate and meets the needs of the participants. To further improve the training programmes, at the end of the courses the participants are invited to provide feedback and suggestions, thereby contributing to a continuous improvement process.

- Recognising and rewarding the successes of employees. La Manta Foods has implemented a “Professional Growth Policy” and prepared a “Company Production Award Programme”. Every employee has the opportunity to be recognised for his/her commitment and contribution; the award is in fact assigned based upon clear and objective criteria, including the achievement of production targets, the quality of the work performed and the dedication to continuous improvement. The evaluation is carried out transparently and objectively. Furthermore, the company restricts the use of overtime and promotes respect of established working hours, by defining precise start and finish times to the working day, as well as maximum limits of working hours permitted per employee; the electronic stamping system keeps track of the hours actually worked by each employee. If situations arise when it is necessary to use overtime due to increased work loads, the opportunity to redistribute responsibilities or to hire additional staff is considered.

The main goals that La Manta Foods undertakes to pursue are the following:

1

improvement of the physical state of health through targeted awareness-raising and prevention initiatives, also considering any critical issues identified within the company, for example, through individual discussions with the company doctor for improving personal well-being

2

optimisation of the physical-emotional balance of each employee, so as to be able to deal with critical moments or periods of difficulty in greater awareness and with the ability to adapt

3

improvement of the microclimate and noise conditions within the plant in order to prevent any damage, accidents or occupational diseases

4

promotion of a healthy lifestyle, encouraging individual behaviours aimed at achieving optimal physical well-being and discouraging harmful habits or damaging attitudes

5

promotion of workplace safety thanks to encouragement to use PPE and continuous training on the topic

By pursuing the aforementioned goals, La Manta Foods also contributes to achieving Goal 3 - Good Health and Well-Being of the United Nations 2030 Agenda.

6.3. OUR COMMITMENT FOR AN INCLUSIVE COMPANY

Events from 31/12/2023 to the publication date of the report that are considered important

La Manta Foods continues to strive to contribute, in every phase and aspect of the work relationship, to achieving the best possible gender balance, eliminating any form of discrimination, in awareness of the importance of inclusiveness and of diversity in order to facilitate the full achievement of equal opportunities in society and the economy, thereby guaranteeing the very sustainability of the socio-economic system in terms of maintaining and continuously improving living conditions, longevity and birth rate sustainment.

From this perspective, by publishing its Gender Equality Policy, La Manta Foods intended to declare the commitment assumed towards its people to become a company without differences to be bridged. La Manta Foods undertakes to guarantee and promote:

- the use of language (written, spoken, gestures) that is respectful and inclusive and that takes account of the subjective perception of each individual and the possible variables of the personal sphere of identity of each person;
- a fair process during the selection and hiring procedure;
- fair wages and remuneration without discrimination, including salaries, benefits, bonuses and welfare programmes;
- the development of each individual through training courses with the presence of both sexes;
- dignified treatment, not tolerating any form of intimidation, discrimination, harassment or mistreatment of its people.

During 2023 no episodes of discrimination were reported.

In the firm belief that gender equality is a social imperative and an ethical duty, we are proud to have obtained the UNI/PdR 125:2022 Certification. Approved by the Italian National Unification Body (UNI), it offers a clear and structured framework for organisations intending to engage actively in the creation of inclusive and fair work environments.

Everything that we have built over the years has allowed us to lay solid foundations for obtaining the certification. This is not just a milestone to be celebrated but also a starting point for a challenging but rewarding path in the pursuit of gender equality. For this reason, La Manta Foods will continue to work to maintain this standard of excellence by way of a series of activities such as: awareness-raising, training and dissemination of the fundamental principles to facilitate equal opportunities, the application of policies to support maternity and paternity, and policies aimed at achieving a work-life balance and at combating discrimination and violence in the workplace.





CERTIFICATO n°
CERTIFICATE n° **2801 PDR**

SI ATTESTA CHE IL SISTEMA DI GESTIONE PER LA PARITÀ DI GENERE DI
THIS IS TO CERTIFY THAT THE MANAGEMENT SYSTEM FOR GENDER EQUALITY OF

LA MANTA FOODS S.r.l.

I-12030 MANTA (CN) – Località Mattone, 2/A

NELLE SEGUENTI UNITÀ OPERATIVE / IN THE FOLLOWING OPERATIVE UNITS

I-12030 MANTA (CN) – Località Mattone, 2/A

RISULTA CONFORME ALLA LINEA GUIDA / HAS BEEN FOUND TO CONFORM TO THE GUIDELINES

UNI/PdR 125:2022

PER LE SEGUENTI ATTIVITÀ / FOR THE FOLLOWING ACTIVITIES

Misure per garantire la parità di genere nel contesto lavorativo
per i processi di trasformazione ortofrutticola.

*Measures to ensure gender equality at workplace
for processes of fruit and vegetables working.*

IL PRESENTE CERTIFICATO È SOGGETTO AL RISPETTO DEL REGOLAMENTO PER LA CERTIFICAZIONE DEI SISTEMI DI GESTIONE
THE USE AND THE VALIDITY OF THE CERTIFICATE SHALL SATISFY THE REQUIREMENTS OF THE RULES FOR THE CERTIFICATION OF MANAGEMENT SYSTEMS

PRIMA EMISSIONE FIRST ISSUE	17/04/2024
DATA DELIBERA DECISION DATE	17/04/2024
DATA SCADENZA EXPIRY DATE	16/04/2027
EMISSIONE CORRENTE CURRENT ISSUE	17/04/2024


CERTIQUALITY S.r.l. IL PRESIDENTE
Via G. Giardino 4 – 20123 MILANO (MI) - ITALY



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Certification Bodies.

6.4. COMMUNITY RELATIONS

Events from 31/12/2023 to the publication date of the report that are considered important

TOGETHER TO DONATE: LET'S FEED THE FUTURE.

La Manta Foods is among the companies to have joined the “Insieme per Donare” (Together to Donate) project, an innovative initiative whose main supporters include Banca Cassa di Risparmio di Savigliano and Fondazione Cassa di Risparmio di Savigliano; it is aimed at the population most affected by the pandemic, inflation, lack of employment and the economic crisis and through the participation of Voluntary Associations and Charities it donates basic necessities to them. Through its participation, La Manta Foods, in awareness of its responsibility towards the local area, aims to emphasise its commitment to the fight against food waste, the promotion of social sustainability and the support for the most vulnerable through a culture of giving. The project took its first steps in early 2024 but already 2,000 people have benefited from the donations, 80,000 Euro of goods have been donated by companies and 400 kilos of fruit and vegetables are received every week by the Caat (Agri-Food Centre of Turin).

COLLABORATION PROJECT WITH THE UNIVERSITY OF TURIN

La Manta Foods is involved in research projects, also from the agronomic perspective, such as the study conducted on soil differences depending on the different areas and suppliers, implemented in collaboration with the Faculty of Agriculture of the University of Turin and in synergy with farmers.



7. Methodological note



La Manta Foods makes available to its stakeholders and publicly, on an annual basis, the report of its social, environmental and ethical performances through the Sustainability Report.



This document was prepared “with reference to the GRI Sustainability Reporting Standards” defined in 2016, 2020 and 2021 by the Global Reporting Initiative (GRI).

**7.1. REPORTING FRAMEWORK AND PRINCIPLES:
THE GLOBAL REPORTING INITIATIVE**

The Global Reporting Initiative (GRI) is an international non-profit organisation that promotes sustainability reporting by organisations across the world. Founded in 1997, the primary objective of the GRI is to develop and disseminate guidelines for the preparation of sustainability reports, in order to promote the transparency and responsibility of organisations on environmental, social and economic matters. The GRI guidelines are based upon principles such as relevance, accuracy, comparability and timeliness of the information reported. This framework allows organisations to assess their impact on sustainability and to communicate clearly and coherently their activities and results to the various stakeholders, including investors, customers, employees, local communities and governments.



Sustainability reports based upon the GRI guidelines provide a holistic view of the performances of an organisation, covering a vast range of topics, including environmental impact, human rights, corporate governance, social and economic impact. This voluntary reporting enables organisations to best manage the risks and opportunities linked to sustainability and to improve their reputations, at the same time promoting sustainable development globally.

The GRI collaborates with other organisations, governments and stakeholders to promote the dissemination of its guidelines and the adoption of sustainability reporting practices across the world. Its guidelines are considered one of the main tools for sustainability reporting and they are used by thousands of organisations across the world to assess, communicate and improve their sustainability performances. It is noted that the GRI relating to industry standards were not considered, as those available at the time of preparing the document were not relevant to the industry in which La Manta Foods operates.

7.2. REPORTING PRINCIPLES

The principles that guided us in preparing this sustainability report are indicated below:

- **Stakeholder engagement** - La Manta Foods is committed to establishing an open and transparent dialogue with stakeholders who, in various guises, contribute to the company's activities or are influenced by them;
- **Sustainability and SDGs** - The report was created with a view to describing and reporting upon the current and future contributions that La Manta Foods has planned within the framework of reference of the Sustainable Development Goals present in the UN 2030 Agenda;
- **Starting point** - This first report does not aim to be complete in every detail but is intended to be the starting point for future years, to broaden increasingly and on a coordinated basis the sustainability action of La Manta Foods to all group companies and to all contexts of reference.
- **Balance**: the contents of this document report in a balanced way the performances of the company in the reporting period;
- **Clarity**: the choice of clear and accessible language and the use of graphics and tables to represent the performances make the contents usable and easily understandable for the stakeholders;
- **Collaboration** - the collection and control of data entails the involvement of many company departments with the support of the data collection IT systems.

7.3. DATA COLLECTION PROCESS

Specific software for ESG sustainability reporting, known as Elyze, was used for data collection. Having identified the Key Performance Indicators (KPI) of reference for the material topics identified after the stakeholder engagement, the data were collected in the platform mentioned above, which generated graphics and outputs used later in this document for reporting on the company's environmental, social and economic impact.



ELYZE
ANALIZZARE LA SOSTENIBILITÀ

7.4. REPORTING PERIMETER

The reporting perimeter of the Sustainability Report coincides with the headquarters of La Manta Foods S.r.l., at the following address:

La Manta Foods S.r.l.- Via Mattone, 2/A, 12030 Manta CN

With regard to the time scope, the period between 1 January and 31 December 2023 is covered in reporting the Performance Indicators. This document specifies if the indicated initiative refers to a period other than that indicated above.

7.5. GRI CONTENT INDEX WITH REFERENCE

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organizational details	1.1, 1.3
	2-2 Entities included in the organization’s sustainability reporting	7.4
	2-3 Reporting period, frequency and contact point	7.4
	2-4 Restatements of information	
	2-5 External assurance	1.3
	2-6 Activities, value chain and other business relationships	1.4, 1.5, 4.1, 4.3
	2-7 Employees	6
	2-8 Workers who are not employees	
	2-9 Governance structure and composition	1.3
	2-10 Nomination and selection of the highest governance body	
	2-11 Chair of the highest governance body	1.3
	2-12 Role of the highest governance body in overseeing the management of impacts	1.3.1
	2-13 Delegation of responsibility for managing impacts	1.3.1
	2-14 Role of the highest governance body in sustainability reporting	
	2-15 Conflicts of interest	
	2-16 Communication of critical concerns	
	2-17 Collective knowledge of the highest governance body	
	2-18 Evaluation of the performance of the highest governance body	
	2-19 Remuneration policies	
	2-20 Process to determine remuneration	
	2-21 Annual total compensation ratio	
	2-22 Statement on sustainable development strategy	2.1
	2-23 Policy commitments	2.2
	2-24 Embedding policy commitments	
	2-25 Processes to remediate negative impacts	
	2-26 Mechanisms for seeking advice and raising concerns	

GRI STANDARD	DISCLOSURE	LOCATION
	2-27 Compliance with laws and regulations	
	2-28 Membership associations	
	2-29 Approach to stakeholder engagement	3.3
	2-30 Collective bargaining agreements	
GRI 3: Material Topics 2021	3-1 Process to determine material topics	3
	3-2 List of material topics	3.4
	3-3 Management of material topics	3.5, 4.1, 4.2, 4.3, 5.1, 5.2, 5.3, 6.1, 6.2, 6.3, 6.4
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	4.1
	201-2 Financial implications and other risks and opportunities due to climate change	
	201-3 Defined benefit plan obligations and other retirement plans	
	201-4 Financial assistance received from government	
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	
	202-2 Proportion of senior management hired from the local community	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	
	203-2 Significant indirect economic impacts	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	
	205-2 Communication and training about anti-corruption policies and procedures	
	205-3 Confirmed incidents of corruption and actions taken	
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	
GRI 207: Tax 2019	207-1 Approach to tax	
	207-2 Tax governance, control, and risk management	
	207-3 Stakeholder engagement and management of concerns related to tax	
	207-4 Country-by-country reporting	

GRI STANDARD	DISCLOSURE	LOCATION
GRI 301: Materials 2016	301-1 Materials used by weight or volume	
	301-2 Recycled input materials used	
	301-3 Reclaimed products and their packaging materials	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	5.1
	302-2 Energy consumption outside of the organization	
	302-3 Energy intensity	
	302-4 Reduction of energy consumption	5.1
	302-5 Reductions in energy requirements of products and services	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	5.3
	303-2 Management of water discharge-related impacts	
	303-3 Water withdrawal	5.3
	303-4 Water discharge	5.3
	303-5 Water consumption	5.3
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	
	304-2 Significant impacts of activities, products and services on biodiversity	
	304-3 Habitats protected or restored	
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	5.1
	305-2 Energy indirect (Scope 2) GHG emissions	5.1
	305-3 Other indirect (Scope 3) GHG emissions	
	305-4 GHG emissions intensity	
	305-5 Reduction of GHG emissions	
	305-6 Emissions of ozone-depleting substances (ODS)	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	5.2
	306-2 Management of significant waste-related impacts	
	306-3 Waste generated	5.2
	306-4 Waste diverted from disposal	
	306-5 Waste directed to disposal	

GRI STANDARD	DISCLOSURE	LOCATION
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	4.3
	308-2 Negative environmental impacts in the supply chain and actions taken	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	
	401-3 Parental leave	
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	5.1
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	6.1
	403-2 Hazard identification, risk assessment, and incident investigation	
	403-3 Occupational health services	6.1
	403-4 Worker participation, consultation, and communication on occupational health and safety	6.1
	403-5 Worker training on occupational health and safety	6.1
	403-6 Promotion of worker health	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	
	403-8 Workers covered by an occupational health and safety management system	
	403-9 Work-related injuries	6.1
	403-10 Work-related ill health	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	6
	404-2 Programs for upgrading employee skills and transition assistance programs	6.2
	404-3 Percentage of employees receiving regular performance and career development reviews	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	1.3, 6
	405-2 Ratio of basic salary and remuneration of women to men	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	6.3
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	

GRI STANDARD	DISCLOSURE	LOCATION
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	6.4
	413-2 Operations with significant actual and potential negative impacts on local communities	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	
	414-2 Negative social impacts in the supply chain and actions taken	
GRI 415: Public Policy 2016	415-1 Political contributions	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	4.2.8
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	4.2
	417-2 Incidents of non-compliance concerning product and service information and labeling	
	417-3 Incidents of non-compliance concerning marketing communications	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	



